	Paragraphs	Page(s)
Preface		vii
Executive Summary		ix-xiii
Chapter 1		
OVERVIEW		
Profile of the State	1.1	1-2
Gross State Domestic Product of the State	1.1.1	1-2
Basis and Approach to State Finances Audit Report	1.2	2-3
Report Structure	1.3	3-4
Overview of Government Account Structure and Budgetary Processes	1.4	4-8
Snapshot of Finances	1.4.1	7-8
Snapshot of Assets and Liabilities of the Government	1.4.2	8
Fiscal Balance: Achievement of Deficit and Total Debt Targets	1.5	9-12
Deficits and total debt after examination in audit	1.6	12-14
Impact on Revenue and Fiscal Deficit	1.6.1	12
Post Audit – Total Public Debt	1.6.2	13-14
Chapter 2	l 	
Finances of the State		
Major changes in Key Fiscal Aggregates	2.1	15
Sources and Application of Funds	2.2	15-16
Resources of the State	2.3	17-29
Receipts of the State	2.3.1	17-18
Revenue Receipts	2.3.2	19-27
Capital Receipts	2.3.3	27-28
State's performance in mobilisation of resources	2.3.4	28-29
Application of Resources	2.4	29-41
Growth and composition of expenditure	2.4.1	29-31
Revenue Expenditure	2.4.2	31-36
Capital Expenditure	2.4.3	36-40
Expenditure Priorities	2.4.4	40-41
Object head-wise expenditure	2.4.5	41
Public Account	2.5	41-48
Net Public Account Balances	2.5.1	41-42
Reserve Funds	2.5.2	42-48
Debt Management	2.6	48-55
Debt profile: Components	2.6.1	49-53
Debt profile: Maturity and Repayment	2.6.2	53-55
Debt Sustainability Analysis	2.7	55-61
Utilisation of borrowed funds	2.7.1	57-58
Status of Guarantees – Contingent Liabilities	2.7.2	58-59
Management of Cash Balances	2.7.3	60-61
State Finance Commission	2.8	61-62
The devolution	2.8.1	61-62
Conclusion	2.9	62-63
Recommendations	2.10	63-64

TABLE OF CONTENTS

	Paragraphs	Page(s)
Chapter 3		
Budgetary Management		
Budget Process	3.1	65-66
Appropriation Accounts	3.2	66-67
Comments on integrity of budgetary and accounting	3.3	67-73
process		
Expenditure incurred without authority of law	3.3.1	67
Unnecessary or excessive supplementary grants	3.3.2	67-68
Excessive/unnecessary re-appropriation of funds	3.3.3	68-69
Non-surrendering and excess surrendering of funds	3.3.4	69
Savings	3.3.5	69-72
Excess expenditure and its regularisation	3.3.6	73
Comments on effectiveness of budgetary and accounting process	3.4	73-78
Budget projection and gap between expectation and actual	3.4.1	73-75
Major policy pronouncements in budget and actual	3.4.2	75
expenditure		
Performance Linked Outlay	3.4.3	76
Rush of expenditure	3.4.4	76-77
Advance from Contingency Fund	3.4.5	77-78
Review of selected grants	3.5	78-94
Grant No. 06-Finance	3.5.1	78-80
Grant No. 13-Health	3.5.2	80-87
Grant No. 32-Rural Development and Community	3.5.3	87-94
Chapter 4		
Quality of Accounts and Financial Reporti	ng Practices	
Funds outside Consolidated Fund or Public Account of the State	4.1	95-97
Building and Other Construction Workers' Welfare Cess	4.1.1	95
Haryana Rural Development Fund	4.1.2	96
Haryana Infrastructure Development Board	4.1.3	96-97
Haryana Urban Infrastructure Development Board	4.1.4	97
Non-discharge of liability in respect of interest towards interest bearing deposits	4.2	98
Off-budget borrowings	4.3	98
Funds transferred directly to State implementing agencies	4.4	99
Deposit of Local Funds	4.5	99
Delay in submission of Utilisation Certificates	4.6	99-101
Recording of Grantee Institution as "Others"	4.6.1	101
Abstract Contingent bills	4.7	101
Personal Deposit Accounts	4.8	101
Indiscriminate use of Minor head 800	4.9	102-103
Outstanding balances under Suspense and	4.10	103-104
Remittances Reconciliation of Departmental figures	4.11	104

	Paragraphs	Page(s)
Reconciliation of Cash Balances	4.12	104-105
Non-Accounting of Interest on Advances for Deposit Works	4.12.1	104-105
Compliance to Accounting Standards	4.13	105
Issues related to compilation of accounts	4.14	106
Receipts	4.14.1	106
Reconciliation of Loans and Advances	4.14.2	106
Delays in submission of accounts of autonomous bodies for certification	4.15	106
Non-submission/delay in submission of accounts	4.16	106-107
Departmentally managed commercial undertakings	4.17	107-108
Timeliness and Quality of Accounts	4.18	108
Misappropriations, losses, thefts, etc.	4.19	108-109
Follow up action on State Finances Audit Report	4.20	109-110
Conclusion	4.21	110
Recommendations	4.22	110-111
Chapter 5		
State Public Sector Enterprises	5	
Definition of Government Company	5.1	113
Mandate of Audit	5.2	113-114
SPSEs and their contribution to the GSDP of the State	5.3	114-115
Investment in SPSEs and Budgetary support	5.4	115-116
Equity holding and Loans in SPSEs	5.4.1	115
Budgetary Support	5.4.2	115-116
Market Capitalisation of equity investment in SPSEs	5.4.3	116
Disinvestment, Restructuring and Privatisation	5.4.4	116
Returns from SPSEs	5.5	116-118
Profit earned by SPSEs	5.5.1	116-117
Dividend payout by SPSEs	5.5.2	117
Return on Capital Employed	5.5.3	117
Return on Equity by SPSEs	5.5.4	117-118
Debt Servicing	5.6	118-119
Interest Coverage Ratio	5.6.1	118-119
SPSEs incurring losses	5.7	119-120
Losses incurred	5.7.1	119-120
Erosion of Capital in SPSEs	5.7.2	120
Return on the basis of Present Value of Investment	5.8	121-123
Audit of State Public Sector Enterprises	5.9	123
Appointment of statutory auditors of State Public Sector Enterprises by CAG	5.10	123
Submission of accounts by State Public Sector Enterprises	5.11	123-125
Need for timely submission	5.11.1	123-124
Timeliness in preparation of accounts by SPSEs	5.11.2	124
Timeliness in preparation of accounts by Statutory Corporations	5.11.3	125

State Finances Audit Report for the year ended 31 March 2022

	Paragraphs	Page(s)
CAG's oversight - Audit of accounts and supplementary audit	5.12	125-126
Financial reporting framework	5.12.1	125
Audit of accounts of Government Companies by Statutory Auditors	5.12.2	125
Supplementary Audit of accounts of Government Companies	5.12.3	125-126
Result of CAG's oversight role	5.13	126-127
Audit of accounts of Government Companies under Section 143 of the Companies Act 2013	5.13.1	126
Significant comments of the CAG issued as supplement to the statutory auditors' reports on Government Companies	5.13.2	126-127
Management Letters	5.14	127-128
Conclusion	5.15	128
Recommendations	5.16	128-129

APPENDICES

Appendix	Description	Reference to	
		Paragraph	Page
1.1	State Profile	1.1	131
1.2	Summarised financial position of the State Government as on 31 March 2022	1.4.2	132
2.1	Abstract of receipts and disbursements for the year 2021-22	2.2	133-134
2.2	Time Series Data on State Government finances	2.3.2.1	135-136
2.3	Arrears of revenue as on 31 March 2022 in some principal heads of revenue receipts	2.3.2.2 (iii)	137
2.4	Government Investment as per Finance Accounts vis- à-vis records of Public Sector Undertakings (Statement No.16 and 19) for the year 2021-22	. ,	138
2.5	Detail of Public Private Partnership Infrastructure projects under implementation	2.4.3.2 (iii)	139-140
3.1	Detail of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary	3.3.2	141-142
3.2	Detail of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case	3.3.3	143-151
3.3	Detail of surrender of funds more than ₹ 10 crore at the end of March 2022	3.3.4	152-153
3.4	Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case	3.3.5 (i)	154
3.5	Detail of schemes in which savings were more than ₹ 100 crore	3.3.5 (i)	155-158
3.6	Detail of the schemes for which provision of ₹ five crore and above and saving was more than 50 <i>per cent</i> of total provision during last three years		159-162
3.7	Detail of Scheme Performance linked outlay in which expenditure was nil	3.4.3	163-164
3.8	Details showing rush of expenditure in last quarter/month of the year where expenditure exceeding $\mathbf{\overline{\xi}}$ 10 crore and also more than 50 <i>per cent</i> of the total expenditure		165
3.9	Grant No. 6 - FINANCE - Surrender of entire budget provision	3.5.1.2 (iii)	166
3.10	Detail of surrendered funds through Re-appropriation order	3.5.1.2 (iv)	167
3.11	Statement showing details of entire provision surrendered under Grant 13-Health	3.5.2.3 (ii)	168
3.12	Details of saving which was not surrendered for the year 2021-22	3.5.2.3 (ii)	169
3.13	Detail of Schemes granted Unnecessary Supplementary Grants	3.5.2.3 (iii)	170
3.14	Details of Surrendered amount on 31 March 2022	3.5.2.3 (v)	171-173
3.15	List of pending Utilisation Certificates as on 31 March 2022	3.5.2.3 (vi)	174

Appendix	Description	Reference to	
••	-	Paragraph	Page
3.16	Details of Utilisation certificates in respect of Grant		175
	No 13- Health which were outstanding as on		
	31 March 2022		
3.17	Central and State wise interest on account of DDOs	3.5.2.3 (vii)	176
3.18	Details of schemes in which saving was more than 50 <i>per cent</i>	3.5.3.2 (ii)	177
3.19	Details of persistent saving during last three years	3.5.3.2 (iv)	178-180
3.20	Details of cases in which entire provision for the year 2021-22 was surrendered	3.5.3.2 (v)	181
3.21	Statement showing detail of Interest earned on Central sponsored Schemes not been remitted to respective Consolidated fund		182
3.22	Statement showing detail of Interest earned on Central sponsored Schemes was not remitted by IAs to respective Consolidated Fund		183
3.23	 (i) Statement showing details of bank balance carried forwarded next financial year i.e. 2022-23 (ii) Statement showing details of bank balance carried forwarded next financial year i.e. 2022-23 		184
3.24	Statement showing detail of parking of funds outside Government Accounts and resultant interest loss to the State		185
3.25	Statement showing details of accounts of central sponsored schemes which had not been closed or converted to zero balance account	3.5.3.2 (ix)	186
3.26	Statement showing detail of pending utilisation certificate	3.5.3.2 (x)	187
3.27	Details of surrender of funds on last day of financial year	3.5.3.2 (xi)	188-189
4.1	Funds transferred directly to the implementing agencies existed in the State	4.4	190
4.2	Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022	4.6	191-192
4.3	Statement showing the detail of rendering of account to CAG and submission of Audit Reports to the State Legislature by the autonomous bodies	4.15	193-194
4.4	Statement showing names of bodies and authorities, the accounts of which had not been received	4.16	195-199
4.5	Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings		200
5.1	List of State Public Sector Enterprises in Haryana	5.3	201