



सत्यमेव जयते

**State Finances Audit Report
of
the Comptroller and Auditor General of India
for the year ended 31 March 2023**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Haryana
Report No. 1 of the year 2024

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

for the year ended 31 March 2023

**Government of Haryana
Report No. 1 of the year 2024**

TABLE OF CONTENTS

| | Paragraphs | Page(s) |
|--|------------|---------|
| Preface | | vii |
| Executive Summary | | ix-xv |
| Chapter 1 | | |
| OVERVIEW | | |
| Profile of the State | 1.1 | 1-3 |
| Gross State Domestic Product of the State | 1.1.1 | 1-3 |
| Basis and Approach to State Finances Audit Report | 1.2 | 4 |
| Overview of Government Accounts Structure and Budgetary Processes | 1.3 | 5-10 |
| Snapshot of Finances | 1.3.1 | 8-9 |
| Snapshot of Assets and Liabilities of the Government | 1.3.2 | 10 |
| Fiscal Balance: Achievement of Deficit and Total Debt Targets | 1.4 | 10-14 |
| Deficits and total debt after examination in audit | 1.5 | 14-16 |
| Impact on Revenue and Fiscal Deficit | 1.5.1 | 14-15 |
| Post Audit – Total Public Debt | 1.5.2 | 15-16 |
| Chapter 2 | | |
| Finances of the State | | |
| Major changes in Key Fiscal Aggregates | 2.1 | 17 |
| Sources and Application of Funds | 2.2 | 17-18 |
| Resources of the State | 2.3 | 19-32 |
| Receipts of the State | 2.3.1 | 19-21 |
| Revenue Receipts | 2.3.2 | 21-31 |
| Capital Receipts | 2.3.3 | 31 |
| State's performance in mobilisation of resources | 2.3.4 | 31-32 |
| Application of Resources | 2.4 | 32-50 |
| Growth and composition of expenditure | 2.4.1 | 32-34 |
| Revenue Expenditure | 2.4.2 | 34-44 |
| Capital Expenditure | 2.4.3 | 44-49 |
| Expenditure Priorities | 2.4.4 | 49 |
| Object head-wise expenditure | 2.4.5 | 49-50 |
| Public Account | 2.5 | 50-59 |
| Net Public Account Balances | 2.5.1 | 50-52 |
| Reserve Funds | 2.5.2 | 52-56 |
| Funds outside Consolidated Fund or Public Account of the State | 2.5.3 | 56-59 |
| Public Liability Management | 2.6 | 59-65 |
| Liability profile: Components | 2.6.1 | 59-63 |
| Debt profile: Maturity and Repayment | 2.6.2 | 63-65 |
| Debt Sustainability Analysis | 2.7 | 65-74 |
| Utilisation of borrowed funds | 2.7.1 | 70-71 |
| Status of Guarantees – Contingent Liabilities | 2.7.2 | 71-72 |
| Management of Cash Balances | 2.7.3 | 72-74 |
| Conclusion | 2.8 | 74-75 |
| Recommendations | 2.9 | 75 |

| | Paragraphs | Page(s) |
|---|------------|---------|
| Chapter 3 | | |
| Budgetary Management | | |
| Budget Process | 3.1 | 77-85 |
| SDG Budget allocation | 3.1.1 | 79-82 |
| Summary of total provision, actual disbursements and savings during financial year | 3.1.2 | 82 |
| Budget marksmanship | 3.1.3 | 82-85 |
| Appropriation Accounts | 3.2 | 85 |
| Integrity of budgetary and accounting process | 3.3 | 86-92 |
| Opening of New Sub Heads/Detailed Heads of Accounts without advice | 3.3.1 | 86 |
| Unnecessary or excessive supplementary grants | 3.3.2 | 86-87 |
| Excessive/unnecessary re-appropriation of funds | 3.3.3 | 87-88 |
| Non-surrendering and excess surrendering of funds | 3.3.4 | 88-89 |
| Savings | 3.3.5 | 89-91 |
| Excess expenditure and its regularisation | 3.3.6 | 91-92 |
| Comments on effectiveness of budgetary and accounting process | 3.4 | 92-98 |
| Budget projection and gap between expectation and actual | 3.4.1 | 92-94 |
| Major policy pronouncements in budget and actual expenditure | 3.4.2 | 94-96 |
| Pronouncements of various schemes and funds in budget speech | 3.4.3 | 96-97 |
| Rush of expenditure | 3.4.4 | 97-98 |
| Review of selected grants | 3.5 | 98-114 |
| Review of Grant No. 10 | 3.5.1 | 98-107 |
| Review of Grant No. 19 | 3.5.2 | 108-114 |
| Conclusion | 3.6 | 114-115 |
| Recommendations | 3.7 | 115 |
| Chapter 4 | | |
| Quality of Accounts and Financial Reporting Practices | | |
| Non-discharge of liability in respect interest towards interest bearing deposits | 4.1 | 117 |
| Off-budget borrowings | 4.2 | 117-118 |
| Funds transferred directly to implementing agencies in the State | 4.3 | 118 |
| Deposit of Local Funds | 4.4 | 118 |
| Delay in submission of Utilisation Certificates | 4.5 | 118-120 |
| Abstract Contingent bills | 4.6 | 120 |
| Personal Deposit Accounts | 4.7 | 120-121 |
| Indiscriminate use of Minor head-800 | 4.8 | 121-122 |
| Outstanding balances under Suspense and Remittances | 4.9 | 122-123 |
| Reconciliation of Departmental figures | 4.10 | 123 |
| Reconciliation of Cash Balances | 4.11 | 123-124 |
| Parking of Government funds in bank accounts | 4.11.1 | 123-124 |
| Compliance to Accounting Standards | 4.12 | 124-125 |
| Issues related to compilation of accounts | 4.13 | 125 |
| Reconciliation of Loans and Advances | 4.13.1 | 125 |
| Delays in submission of accounts of autonomous bodies for certification | 4.14 | 125-126 |
| Non-submission/delay in submission of accounts | 4.15 | 126 |

| | Paragraphs | Page(s) |
|---|------------|---------|
| Departmentally managed commercial activities | 4.16 | 126-127 |
| Timeliness and Quality of Accounts | 4.17 | 127 |
| Misappropriations, losses, thefts, etc. | 4.18 | 127-128 |
| Follow up action on State Finances Audit Report | 4.19 | 128-129 |
| Conclusion | 4.20 | 129 |
| Recommendations | 4.21 | 129-130 |
| Chapter 5 | | |
| State Public Sector Enterprises | | |
| Definition of Government Company | 5.1 | 131 |
| Mandate of Audit | 5.2 | 131 |
| SPSEs and their contribution to GSDP of the State | 5.3 | 132-133 |
| Investment in SPSEs and Budgetary support | 5.4 | 133-134 |
| Equity holding and Loans in SPSEs | 5.4.1 | 133-134 |
| Budgetary Support | 5.4.2 | 134 |
| Market Capitalisation of equity investment in SPSEs | 5.4.3 | 134 |
| Disinvestment, Restructuring and Privatisation | 5.4.4 | 134 |
| Returns from SPSEs | 5.5 | 134-138 |
| Profit earned by SPSEs | 5.5.1 | 134-135 |
| Dividend payout by SPSEs | 5.5.2 | 135-136 |
| Return on Capital Employed | 5.5.3 | 136-137 |
| Return on Equity by SPSEs | 5.5.4 | 137-138 |
| Debt Servicing | 5.6 | 138 |
| Interest Coverage Ratio | 5.6.1 | 138 |
| SPSEs incurring losses | 5.7 | 139-141 |
| Losses incurred | 5.7.1 | 139-140 |
| Erosion of Capital in SPSEs | 5.7.2 | 140-141 |
| Return on the basis of Present Value of Investment | 5.8 | 141-143 |
| Audit of State Public Sector Enterprises | 5.9 | 143 |
| Appointment of statutory auditors of State Public Sector Enterprises by CAG | 5.10 | 144 |
| Submission of accounts by State Public Sector Enterprises | 5.11 | 144-145 |
| Need for timely submission | 5.11.1 | 144 |
| Timeliness in preparation of accounts by SPSEs | 5.11.2 | 144-145 |
| Timeliness in preparation of accounts by Statutory Corporations | 5.11.3 | 145 |
| CAG's oversight - Audit of accounts and supplementary audit | 5.12 | 145-146 |
| Financial reporting framework | 5.12.1 | 145 |
| Audit of accounts of Government Companies by Statutory Auditors | 5.12.2 | 146 |
| Supplementary Audit of accounts of Government Companies | 5.12.3 | 146 |
| Result of CAG's oversight role | 5.13 | 146-148 |
| Audit of accounts of SPSEs | 5.13.1 | 146-147 |
| Significant comments of the CAG issued as supplement to the statutory auditors' reports on Government Companies | 5.13.2 | 147-148 |
| Management Letters | 5.14 | 148 |
| Conclusion | 5.15 | 148-149 |
| Recommendations | 5.16 | 149 |

APPENDICES

| Appendix | Description | Reference to | |
|----------|---|-----------------|---------|
| | | Paragraph | Page |
| 1.1 | State Profile | 1.1 | 151 |
| 1.2 | Summarised financial position of the State Government as on 31 March 2023 | 1.3.2 | 152 |
| 2.1 | Abstract of receipts and disbursements for the year 2022-23 | 2.2 | 153-154 |
| 2.2 | Time Series Data on State Government finances | 2.3.2.1 | 155-156 |
| 2.3 | Arrears of revenue as on 31 March 2023 in some principal heads of revenue receipts | 2.3.2.2 (iii) | 157 |
| 2.4 | Government Investment as per Finance Accounts vis-à-vis records of Public Sector Undertakings (Statement No.16 and 19) for the year 2022-23 | 2.4.3.2 (ii) | 158 |
| 2.5 | Details of Public Private Partnership Infrastructure projects | 2.4.3.2 (iii) | 159 |
| 3.1 | Details of the schemes for which provision of ₹ five crore and above was made in budget estimate but withdrawn in revised estimates | 3.1.3 (iii)(a) | 160 |
| 3.2 | Details of the schemes for which provision of ₹ 10 crore and above was reduced in revised estimates but no expenditure incurred | 3.1.3 (iii) (b) | 161-162 |
| 3.3 | Details of the schemes for which provision of ₹ five crore and above was made in budget estimate and revised estimates but no expenditure was incurred | 3.1.3 (iii) (c) | 163 |
| 3.4 | Details of the schemes where budget estimates of ₹ 10 crore and above were enhanced, but expenditure was less than 80 per cent of original provision | 3.1.3 (iii) (d) | 164 |
| 3.5 | Details of schemes (₹ 50 crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised estimate | 3.1.3 (iii) (e) | 165-167 |
| 3.6 | Details of schemes (₹ 10 crore and above) in which budget estimates was reduced in revised estimate but actual expenditure was more than 120 per cent of the revised estimate | 3.1.3 (iii) (f) | 168 |
| 3.7 | Details of the schemes in which original estimates and revised estimates (provision of ₹ 10 crore and above) were same but the expenditure was less than 80 per cent of the provision | 3.1.3 (iii) (g) | 169-170 |
| 3.8 | Details of the schemes where budget estimates of ₹ 10 crore and above were enhanced but the expenditure was less than 80 per cent of the revised estimates | 3.1.3 (iii) (h) | 171-172 |
| 3.9 | Details of the schemes for which provision of ₹ 10 crore and above was same in original estimates and revised estimates but the expenditure was more than 120 per cent of the provision | 3.1.3 (iii) (i) | 173 |

| Appendix | Description | Reference to | |
|----------|---|--------------|---------|
| | | Paragraph | Page |
| 3.10 | Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary | 3.3.2 | 174-175 |
| 3.11 | Details of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case | 3.3.3 | 176-182 |
| 3.12 | Details of surrender of funds more than ₹ 10 crore at the end of March 2023 | 3.3.4 | 183-184 |
| 3.13 | Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case | 3.3.5 (i) | 185-186 |
| 3.14 | Details of schemes in which savings were more than ₹ 100 crore | 3.3.5 (i) | 187-191 |
| 3.15 | Details of the schemes for which provision of ₹ 10 crore and above and saving was more than 50 per cent of total provision during last three years | 3.3.5 (ii) | 192-194 |
| 3.16 | Details showing rush of expenditure in last quarter/month of the year where expenditure is ₹ 10 crore and above and 50 per cent and above of the total expenditure. | 3.4.4 | 195 |
| 3.17 | Statement showing quarter-wise expenditure during 2022-23 | 3.4.4 | 196 |
| 3.18 | Persistent savings during last three years in two selected department under Grant No. 10 | 3.5.1 (v) | 197 |
| 3.19 | Details of operation of bank accounts without approval of Finance Department in Agriculture & Farmers Welfare Department | 3.5.1 (xii) | 198 |
| 4.1 | Funds transferred directly to the implementing agencies existed in the State | 4.3 | 199 |
| 4.2 | Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023 | 4.5 | 200-202 |
| 4.3 | Statement showing the details of rendering of account to CAG and submission of Audit Reports to the State Legislature by the autonomous bodies | 4.14 | 203-204 |
| 4.4 | Statement showing names of bodies and authorities, the accounts of which had not been received | 4.15 | 205-206 |
| 5.1 | List of State Public Sector Enterprises | 5.3 | 207 |
| 5.2 | Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023 | 5.3 | 208-209 |
| 5.3 | Summarised Accumulated Loss of SPSEs for the latest year for which accounts were finalised | 5.7.2 | 210 |
| 5.4 | Information regarding accounts of SPSEs in arrears | 5.11.2 | 211 |

PREFACE

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

Chapters I to III of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2023. Information has been obtained from the Government of Haryana wherever necessary.

Chapter IV on 'Quality of Accounts and 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.

Chapter V on 'State Public Sector Enterprises' discusses the financial performance of State Public Sector Enterprises and the impact of comments issued as a result of supplementary audit of the Financial Statements of these State Public Sector Enterprises.

The Report containing the findings of performance audit (Standalone) and compliance audit of 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

About the Report

This Report of the CAG of India is on the State Finances for the year 2022-23. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.

This executive summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.

Gross State Domestic Product (GSDP) (at current prices) grew at an average rate of 9.41 *per cent* from ₹ 6,98,940 crore in 2018-19 to ₹ 9,94,154 crore in 2022-23. Budget Outlay of the State grew at an average growth rate 12.11 *per cent* from ₹ 1,41,732.90 crore in 2018-19 to ₹ 2,21,110.07 crore in 2022-23.

There was 14.18 *per cent* growth in GSDP over 2021-22. The revenue receipts grew at 14.22 *per cent* and the percentage of revenue receipts over GSDP remained 8.97 *per cent* during 2021-22 and 2022-23. The tax revenue increased by 16.23 *per cent* during the period and the State's own tax revenue increased by 17.96 *per cent*. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the State of Haryana increased from ₹ 1,10,437 crore in 2021-22 to ₹ 1,20,533 crore increasing by 9.14 *per cent*. Of this, revenue expenditure showed 8.11 *per cent* increase from 2021-22. Revenue deficit decreased from ₹ 20,333 crore to ₹ 17,212 crore registering 15.35 *per cent* decrease over 2021-22, while fiscal deficit slightly decreased from ₹ 31,778 crore in 2021-22 to ₹ 31,027 crore in 2022-23 registering decrease by 2.36 *per cent*.

Receipt-Expenditure Mismatch

The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The State has different sources of receipts such as State Own Tax Revenue, Non-tax Revenue, Devolution of States' share in taxes, Grants in aid and transfers from the Union Government and non-debt capital receipts. The State Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc).

From 2018-19 to 2022-23, revenue receipts grew from ₹ 65,885 crore to ₹ 89,194 crore, with an average annual growth rate of 7.49 *per cent*. Capital receipts (including way and means advances) also increased from ₹ 39,686 crore to ₹ 80,961 crore during this period. The share of Grants-in-aid in revenue receipts decreased from 10.74 *per cent* in 2018-19 to 7.97 *per cent* in 2022-23.

The State Government received ₹ 2,920 crore as Central share for the Centrally Sponsored Schemes (CSSs) in the year.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Between 2018-19 and 2022-23, revenue expenditure increased from ₹ 77,155 crore (11.04 *per cent* of GSDP) to ₹ 1,06,406 crore (10.70 *per cent* of GSDP). It consistently made up a significant portion (82 to 93 *per cent*) of the total expenditure during this period, growing at an average annual rate of eight *per cent*.

Result of expenditure beyond means

The gap between the revenue receipt and revenue expenditure results in revenue deficit. The revenue deficit of the State increased to ₹ 17,212 crore (1.73 *per cent* of GSDP) in the current year from ₹ 11,270 crore (1.61 *per cent* of GSDP) in the year 2018-19.

The State Government spent ₹ 11,665 crore on capital account. This was 9.68 *per cent* of the total expenditure in the year 2022-23. Capital expenditure was just 14 *per cent* of the total borrowings. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of borrowings instead of capital creation/development activities.

The gap between the total expenditure and total non-debt receipt of the State results in fiscal deficit. The fiscal deficit of the State increased to ₹ 31,027 crore (3.12 *per cent* of GSDP) in 2022-23 from ₹ 21,912 crore (3.14 *per cent* of GSDP) in 2018-19.

Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted 54-55 *per cent* of revenue expenditure during 2018-19 (54 *per cent*) and 2022-2023 (55 *per cent*). The Committed expenditure increased at an average rate of 8.43 *per cent* i.e. from ₹ 41,454 crore in 2018-19 to ₹ 58,909 crore in 2022-23 {an increase of 10.70 *per cent* over 2021-22 (₹ 53,215 crore)}.

In addition to the committed expenditure, inflexible expenditure increased from 5.21 *per cent* to 5.51 *per cent* of revenue expenditure during 2018-19 to 2022-23, indicating a rising trend. The inflexible expenditure increased from ₹ 5,179 crore in 2021-22 to ₹ 5,865 crore in 2022-23 registering an increase of 13.24 *per cent*.

Taken together, the committed and inflexible expenditure in 2022-23 was ₹ 64,774 crore; 61 *per cent* of the revenue expenditure. Upward trend on

committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and capital creation.

Subsidies constitute major portion of the non-committed expenditure

Within non-committed expenditure, expenditure on subsidies decreased from ₹ 8,549 crore in 2018-19 to ₹ 7,650 crore in 2020-21, increased to ₹ 9,535 crore in 2021-22 and decreased to ₹ 9,360 crore in 2022-23 which was 10.49 *per cent* of the revenue receipts and 8.80 *per cent* of revenue expenditure. The subsidies were disbursed for Power: ₹ 7,066 crore (75.49 *per cent*), Agriculture and allied activities: ₹ 1,839 crore (19.65 *per cent*), Village and Small Industries: ₹ 336 crore (3.59 *per cent*) and Social Services: ₹ 119 crore (1.27 *per cent*).

Off-budget borrowings

The State Government through Haryana Police Housing Corporation Limited raised ₹ 22.05 crore during 2022-23, which was not reflected as borrowings of the State Government in the accounts though the repayment of loan is to be serviced through the State Budget.

Contingent Liabilities on account of Guarantees

Out of total guarantee of ₹ 23,058.07 crore as on 31 March 2023, 95.31 *per cent* (₹ 21,977.13 crore) was mainly in respect of Haryana Shehri Vikas Pradhikaran (₹ 11,528.75 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 2,962.99 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 5,249.21 crore), Haryana Vidyut Parsaran Nigam Limited (₹ 264.41 crore) and Dakshin Haryana Bijli Vitran Nigam Limited (₹ 1,971.77 crore). No amount was paid by the Government towards guarantees invoked during 2022-23.

Fiscal sustainability

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies, etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc. and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, etc.

FRBM requirements and compliance with fiscal parameters

The FRBM Act/Rules laid down targets for revenue deficit, fiscal deficit and debt as a certain percentage of the Gross State Domestic Product (GSDP). In 2022-23, revenue deficit was 1.73 *per cent* as against the requirement of 0.98 *per cent*; fiscal deficit was 3.12 *per cent* as against the requirement of 2.98 *per cent*; ratio

of total outstanding liability to GSDP was 29.48 *per cent* as against the requirement of 24.52 *per cent*.

As per the debt stabilisation analysis, the public debt of the Government of Haryana has grown on an average at a rate of 12.84 *per cent* annually of the outstanding public debt between 2018-19 to 2022-23. In Haryana, the debt GSDP ratio rose from 22.44 *per cent* in 2018-19 to 27.70 *per cent* in 2020-21 and decreased to 25.68 *per cent* in 2022-23 due to debt stabilisation (Quantum spread together with primary deficit) from 2021-22.

The State has a primary deficit and a positive Domar gap during 2018-19 indicating that Public Debt as percentage of GSDP should converge to a stable level. However, during 2019-20 and 2020-21 (COVID period) Domar gap turned negative and there was a primary deficit which indicated that public debt as a percentage of GSDP would show an increasing trend without converging to a stable level. During 2021-22 and 2022-23, Domar gap (emerged from the COVID effect) turned positive and the primary deficit also showed slight improvement indicating that public debt as a percentage of GSDP would converge to a stable level. However, substantial portion of public debt receipts was being used for repayment for borrowings, thereby implying that economic growth is not robust enough to service the debt.

Going by the analysis and results as discussed above, the finances of the State of Haryana is stressed due to the continuous mismatch between receipt and expenditure. In Haryana, Domar gap remained positive during 2021-22 and 2022-23, however, substantial portion of public debt receipts was being used for repayment for borrowings implying economic growth was not robust enough.

Budget performance

Aggregate expenditure outturn

Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving. In the Revenue section, deviation in outturn compared with Budget Estimates (BE) was (-) 9.19 *per cent*. This was due to excess/saving upto 25 *per cent* in 12 grants and between 25 *per cent* and 50 *per cent* in five grants. In the Capital section, deviation in outturn compared with BE was 0.86 *per cent*. This was due to excess/saving upto 25 *per cent* in five grants, between 25 *per cent* and 50 *per cent* in six grants; and between 50 *per cent* and 100 *per cent* in six grants.

Expenditure composition outturn

Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution have contributed to variance in

expenditure composition. This measure indicates the extent of variation between the final budget and the actual expenditure. In the Revenue section, deviation in outturn compared with Revised Estimates (RE) was (-) 8.25 per cent. This was due to excess/saving upto 25 per cent in 13 grants and between 25 per cent and 50 per cent in four grants. In the Capital section, deviation in outturn compared with RE was (-) 4.88 per cent. This was due to saving upto 25 per cent in 13 grants, between 25 per cent and 50 per cent in three grants and between 75 per cent and 100 per cent in one grant.

Supplementary provisions aggregating ₹ 6,059.12 crore obtained in 20 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 four cases, supplementary provision of ₹ 19,620.72 crore proved excessive as it was more than the requirement (₹ 18,498.83 crore) by ₹ 1,121.89 crore.

Overall Budget reliability assessment indicates that though the deviations between the actual expenditure and original budget as well as between the actual expenditure and the final budget were less than 10 per cent, there were deviations up to 25 per cent and even above in different grants. Moreover, it was also noticed that in several cases, there were supplementary provisions where expenditure was not even up to the original grant. A reliable budgetary practice is required to deal with such deviations.

Quality of Accounts and Financial Reporting

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as non-discharge of liability in respect of interest towards interest bearing deposits, delay in submission of utilisation certificates, parking of funds in bank accounts and compliance to Accounting Standards

Regularisation of Excess over Grants/ Appropriations

The State Government has to get excesses over grants/appropriations regularised by the State Legislature as per Articles 204 and 205 of the Constitution of India. During the year 2022-23, there was no case of excess disbursement under any grants and appropriation. However, excess disbursements of ₹ 238.79 crore pertaining to the years 2019-20 to 2021-22, are yet to be got regularised by the State Legislature.

Compliance with IGAS

As against the requirements of the Indian Government Accounting Standards (IGAS), the State Government did not comply with IGAS-3: Loans and Advances

made by the Government as the closing balances of Loans and Advances was not reconciled by the Loanee Entities.

Funds to Single Nodal Agency

The Government of India and the State Government have introduced system of Single Nodal Agency (SNA) for implementation and fund flow for each Centrally Sponsored Scheme (CSS). The share of the Government of India and the State Government is transferred to the Bank Account of the SNA lying outside the Government Account. As per SNA report of PFMS (Public Financial Management System), the State Government received ₹ 2,737.87 crore being Central share during the year in its Treasury Accounts. The State Government transferred Central share of ₹ 3,018.71 crore received in Treasury Accounts and State share of ₹ 3,168.11 crore to SNAs. As on 31 March 2023, ₹ 2,378.76 crore was lying unspent in the bank accounts of SNAs.

However, the State Government intimated that it had received ₹ 3,034.10 crore being Central share during the year and transferred Central share of ₹ 3,034.10 crore, State share of ₹ 3,183.57 crore to the SNAs during the year. Out of total transfer of ₹ 6,217.67 crore, ₹ 425.42 crore was transferred through AC Bills, ₹ 4,847.48 crore through GIA bills and ₹ 944.77 crore through Fully Vouched Contingent Bills and other category of bills. Detailed vouchers and supporting documents of actual expenditure were not received by the office of Principal Accountant General (A&E) from the SNAs. The difference between the figures of SNA report of PFMS and as provided by the State Government needs reconciliation.

Outstanding Utilisation Certificates

Despite the requirement of submitting Utilisation Certificates (UCs) against grants-in-aid within a stipulated time period, 2,660 outstanding UCs of ₹ 17,976.65 crore were pending as on 31 March 2023.

DC bills against AC bills

Similarly, despite the requirement of submitting Detailed Contingent (DC) Bills against the advance money withdrawn through Abstract Contingent (AC) Bills, 715 AC bills of ₹ 305.73 crore were pending for submission of DC bills as on 31 March 2023, out of which 223 AC Bills amounting to ₹ 25.34 crore pertained to the period upto 2021-22.

Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs; non-submission of DC bills

against AC bills; non-compliance with IGAS-3; and non-supply of details of expenditure from SNAs have impacted the quality of accounts adversely.

Working of State Public Sector Undertakings

As on 31 March 2023, there were 37 State Public Sector Enterprises (SPSEs) in Haryana, including two Statutory Corporations and 29 Government Companies (including three inactive Government Companies) and six Government Controlled Other Companies under the audit jurisdiction of the Comptroller and Auditor General of India (CAG). Audit noticed that the prescribed timelines regarding submission of Financial Statements were not adhered to by 27 SPSEs whose 62 accounts were in arrears. Out of the total profit of ₹ 1,049.20 crore earned by 19 working SPSEs, 66.16 *per cent* was contributed by three SPSEs only. Out of total loss of ₹ 51.05 crore incurred by 11 working SPSEs, loss of ₹ 23.68 crore (46.39 *per cent*) and ₹ 21.43 crore (41.98 *per cent*) was attributed to Other Sector SPSEs and Service Sector SPSEs respectively. The financial impact of CAG's comments issued during October 2022 to September 2023 on financial statements of SPSEs was ₹ 55.71 crore on profitability and ₹ 4,254.96 crore on the financial position.

The State Government may impress upon the managements of SPSEs to ensure timely submission of their financial statements. In the absence of finalised accounts, Government investments in such SPSEs remain outside the oversight of the State Legislature. The State Government may also analyse the reasons of losses in loss making SPSEs whose net worth has been eroded and initiate steps to make their operations efficient and profitable.

CHAPTER 1

OVERVIEW

Chapter 1: Overview

1.1 Profile of the State

Haryana is located near the National Capital. Out of 22 districts of Haryana, 14 are part of the National Capital Region. It is spread over a geographical area of 44,212 sq. km. and ranks 21st among State/UTs in terms of area. As per population projections by National Commission on Population, Ministry of Health and Family Welfare, Government of India (GoI) the State's population was 3.02 crore which accounts for 2.18 *per cent* of the country's population and ranks 17th among States in terms of population. The population density of the State at 683.28 persons per sq. km. was higher than the national average of 422.26 persons per sq. km. The percentage of population below the poverty line was 11.16 which is lower than the all-India average of 21.92. 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*).

1.1.1 Gross State Domestic Product of the State

The Gross State Domestic Product (GSDP) is the value of all goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of the economy. Economic activity is generally divided into Primary, Secondary and Tertiary sectors, which correspond to the Agriculture, Industry and Services sectors.

Trends in GSDP compared to Gross Domestic Product (GDP) are shown in *Table 1.1*; and sectoral contribution and sectoral growth in GSDP during the period 2018-19 to 2022-23 are depicted in *Chart 1.1* and *Chart 1.2* respectively.

**Table 1.1: Trends in GSDP compared to the GDP
(at current prices)****(₹ in crore)**

| Year | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-------------|-------------|-------------|-------------|-------------|
| GDP (2011-12 Series) | 1,88,99,668 | 2,01,03,593 | 1,98,29,927 | 2,34,71,012 | 2,72,40,712 |
| GVA | 1,71,75,128 | 1,83,81,117 | 1,81,88,780 | 2,14,38,883 | 2,47,42,871 |
| Growth rate of GDP over previous year (in <i>per cent</i>) | 10.59 | 6.37 | (-) 1.36 | 18.36 | 16.06 |
| Growth rate of GVA over previous year (in <i>per cent</i>) | 11.03 | 7.02 | (-) 1.05 | 17.87 | 15.41 |
| Per Capita GDP (in ₹) | 1,42,424 | 1,49,915 | 1,46,301 | 1,71,498 | 1,96,983 |
| GSDP (2011-12 Series) | 6,98,940 | 7,32,195 | 7,41,850 | 8,70,665 | 9,94,154 |
| GSVA | 6,23,848 | 6,51,152 | 6,45,241 | 7,60,935 | 8,70,227 |
| Growth rate of GSDP over previous year (in <i>per cent</i>) | 9.41 | 4.76 | 1.32 | 17.36 | 14.18 |
| Growth rate of GSVA over previous year (in <i>per cent</i>) | 14.42 | 4.38 | (-) 0.91 | 17.93 | 14.36 |
| Per Capita GSDP (in ₹) | 2,47,798 | 2,55,958 | 2,55,713 | 2,95,923 | 3,33,162 |

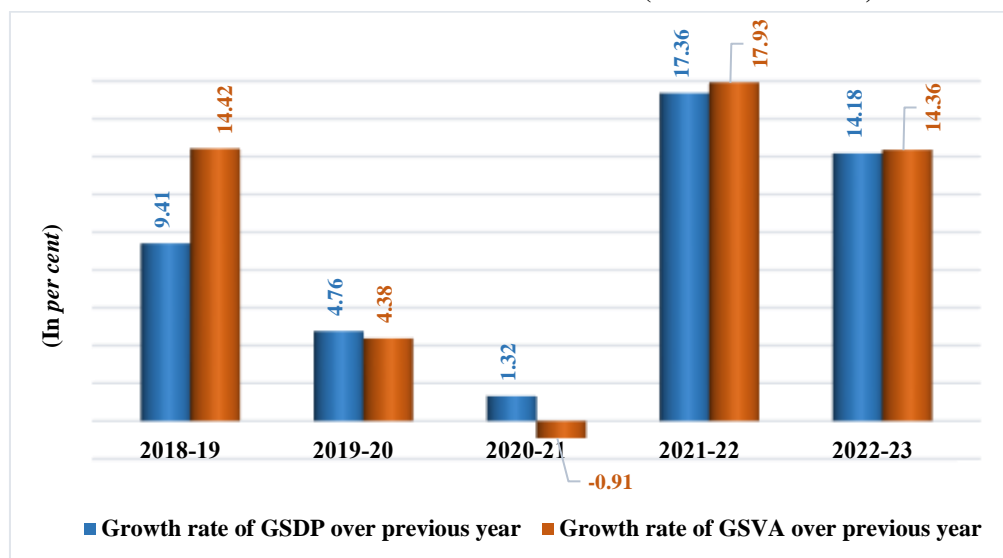
Source: Ministry of Statistics and Programme Implementation, GoI.

The Gross State Domestic Product (GSDP) in 2022-23 at current prices was ₹ 9,94,154 crore and the GDP in 2022-23 at current prices was ₹ 2,72,40,712 crore. Further, the per capita GSDP of the State for the year 2022-23 was ₹ 3,33,162 while that of the country was ₹ 1,96,983. The growth in per capita GSDP of the State was 34.45 *per cent* during the period 2018-19 to 2022-23 whereas growth in per capita GDP of the country was 38.31 *per cent* during the same period. The percentage of per capita GSDP of the State which was 73.99 *per cent* more than the per capita GDP of the country in 2018-19 had decreased to 69.13 *per cent* of the per capita GDP as at the end of the year 2022-23.

Gross Value Added (GVA) is being used for economic analysis by GoI and International organisations like IMF and World Bank. GVA is considered a better indicator of economic growth compared to GDP as it ignores the impact of taxes and subsidies, while GDP can be and is also computed as the sum of total of the various expenditures incurred in the economy including private consumption spending, government consumption spending and gross fixed capital formation or investment spending, reflecting essentially on the demand conditions in the economy. Both measures have difference in treatment of net taxes as a result of which the inclusion of taxes in GDP may differ from the real output situation. From a policymaker's perspective it is therefore vital to have a comparison of GVA and GSVA data for better analysis and making policy interventions.

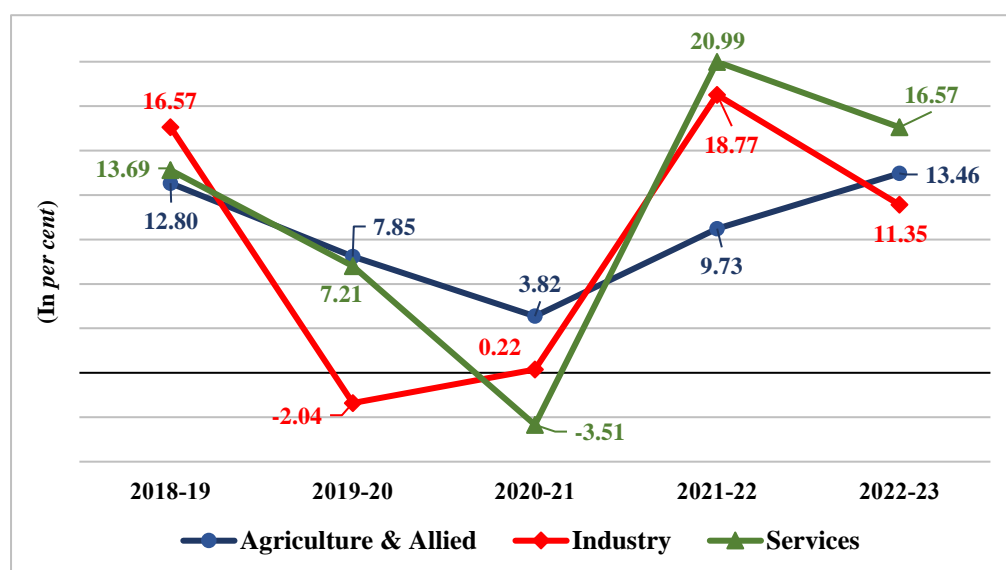
The trends of GSDP and GSVA for the period from 2018-19 to 2022-23 are indicated in *Chart 1.1*.

Chart 1.1: Growth rate of GSDP vs GSVA (2018-19 to 2022-23)



Source: Ministry of Statistics and Programme Implementation, GoI.

Chart 1.2: Sectoral growth in GSDP



Source: Ministry of Statistics and Programme Implementation, GoI.

The sectoral growth in GSDP showed a declining trend during 2018-19 to 2020-21 in all the three sectors and thereafter significant increases in growth in Industry and Service sectors was noticed in 2021-22. In 2022-23, the growth in Industry and Service Sectors declined due to decrease in the growth rate of sub-activities i.e. manufacturing, construction, railways, road transport, services incidental to transport, etc as compared to the previous year 2021-22. Further, the increase in growth rate of Agriculture & Allied sector was seen mainly due to increase in the growth rate in crops, livestock, fishing and aquaculture during 2020-21 to 2022-23.

1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted under the Article *ibid* of the Constitution of India.

Principal Accountant General (Accounts and Entitlement) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans, initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping such accounts functioning under the control of the State Government and the statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit) and certified by the Comptroller and Auditor General of India (CAG).

Finance Accounts and Appropriation Accounts of the State constitute the core data for this report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Principal Accountant General (Audit);
- Other data available with departmental authorities and treasuries;
- GSDP data and other State related statistics; and
- Various audit reports of the CAG of India.

The analysis has also been carried out in the context of recommendations of the Fifteenth Finance Commission (15th FC), State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 and best practices and guidelines of the Government of India (GoI).

1.3 Overview of Government Accounts Structure and Budgetary Processes

The accounts of the State Government are kept in three parts:

Part I: Consolidated Fund of the State (Article 266(1) of the Constitution of India)

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.

Part II: Contingency Fund of the State (Article 267(2) of the Constitution of India)

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 relevant functional major head in the Consolidated Fund of the State.

Part III: Public Accounts of the State (Article 266(2) of the Constitution of India)

Apart from the above, 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 is not subject to the vote of the Legislature.

Budget Document

There is a constitutional requirement in India (Article 202) to present before the House of the Legislature of the State, a statement of estimated receipts and expenditures of the Government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

Revenue receipts consist of tax revenue (Own Tax revenue plus share of Union taxes/duties), non-tax revenue and grants from Government of India.

Revenue expenditure consists of all those expenditures of the Government which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the Government departments and various services, interest payments on debt incurred by the Government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

Capital receipts consist of:

- **Debt receipts:** Market Loans, bonds, loans from financial institutions, Net transaction under Ways and Means Advances, loans and advances from Central Government, etc.; and
- **Non-debt receipts:** Proceeds from disinvestment, recoveries of loans and advances.

Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares, loans and advances by the Government to Public Sector Undertakings (PSUs) and other parties.

At present, there is an accounting classification system in Government that is both functional and economic.

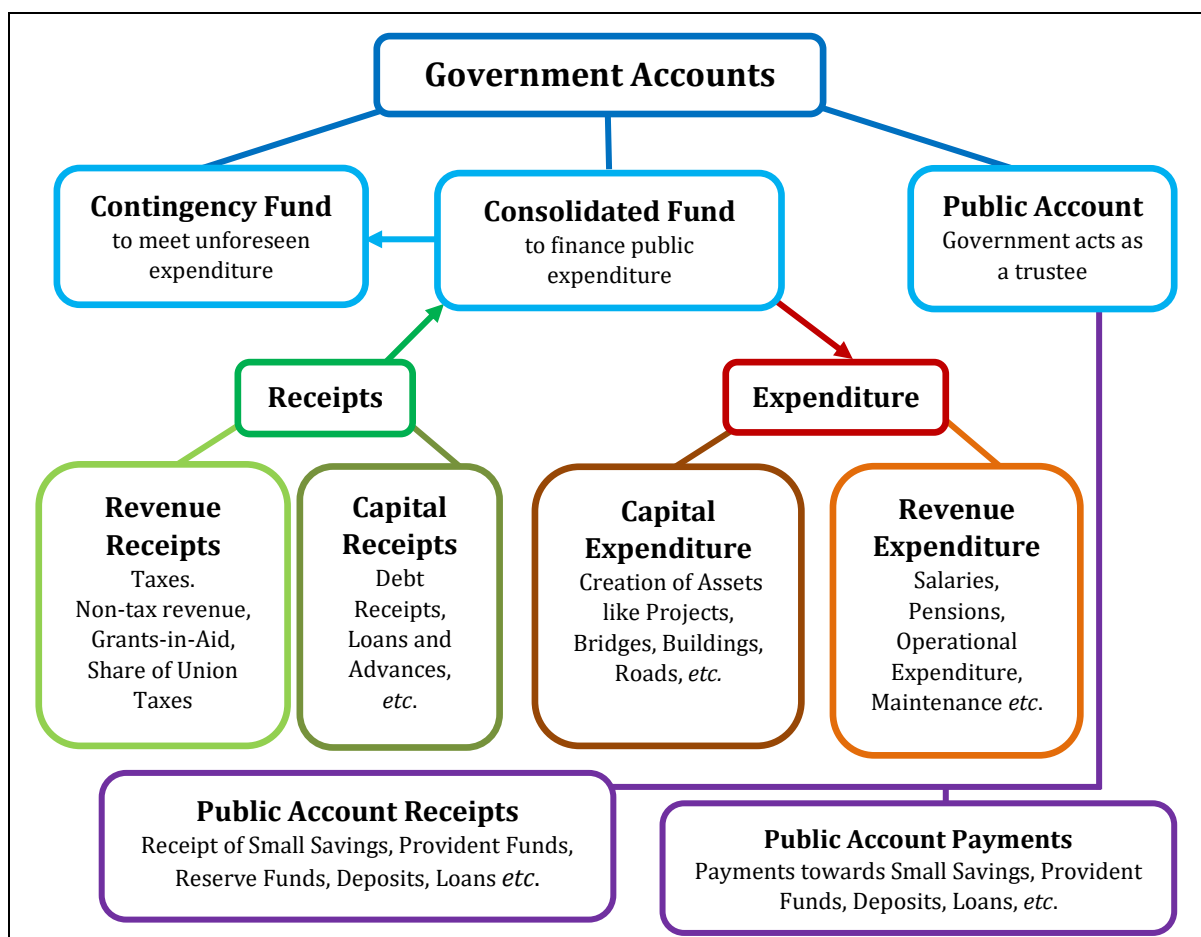
| | Attribute of transaction | Classification |
|---|---|---|
| Standardised in List of Major and Minor Heads by Controller General of Accounts (CGA) | Function- Education, Health, etc. /Department | Major Head under Grants (4-digit) |
| | Sub-Function | Sub Major Head (2-digit) |
| | Programme | Minor Head (3-digit) |
| Flexibility left for States | Scheme | Sub-Head (2-digit) |
| | Sub-scheme | Detailed Head (2-digit) |
| | Economic nature/Activity | Object Head-salary, minor works, etc. (2-digit) |

The functional classification lets one know the department, function, scheme or programme, and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, etc. Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major

Heads. For instance, 0 and 1 for revenue receipts, 2 and 3 for revenue expenditure, etc. Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, generally “salary” object head is revenue expenditure, “Construction” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

Structure of Government Accounts

Chart 1.3: Structure of Government Accounts



Source: Based on Budget Manual

Public Debt and Public Liability: In this report, ‘Public Debt’ has been taken to comprise market borrowing, institutional loans, special securities issued to National Small Savings Fund (NSSF), loans given by Central Government, etc. For this purpose, the major heads 6003 and 6004-Public Debt have been taken into consideration.

Further, the transactions relating to ‘Small Savings, Provident Fund, etc.’, ‘Reserve Funds’ and ‘Deposit and Advances’ under Public Account are such that the Government incurs a liability to repay the money received or has a claim to recover the amounts paid. The transaction relating the ‘Remittances’ and

‘Suspense’ under Public Account, includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

In this Report, ‘Public Liability’ has been taken to include the transactions under Major Heads 8001 to 8554 relating to ‘Small Savings, Provident Fund, etc.’, ‘Reserve Funds’ and ‘Deposit and Advances’ along with the transactions under major head 6003 and 6004.

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of a State cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2022-23, in the form of an **Annual Financial Statement**. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

The Punjab Budget Manual as applicable in Haryana details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Results of audit scrutiny of the budget and implementation of other budgetary initiatives of the State Government are detailed in Chapter 3 of this Report.

1.3.1 Snapshot of Finances

Table 1.2 shows the details of actual financial results for the years 2021-22 and 2022-23 vis-à-vis Budget Estimates (B.E) and GSDP for the year 2022-23.

Table 1.2: Details of actual financial results vis-à-vis Budget Estimates**(₹ in crore)**

| Sr. No. | Components | 2021-22 (Actuals) | 2022-23 (B.E.) | 2022-23 (Actuals) | Percentage of Actuals to B.E. | Percentage of Actuals to GSDP |
|---------|--|----------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| 1 | Tax Revenue | 63,099.32 | 82,653.48 | 73,338.80 | 88.73 | 7.38 |
| | (i) Own Tax Revenue | 53,377.16 | 73,727.50 | 62,960.80 | 85.40 | 6.33 |
| | (ii) Share of Union taxes/ duties | 9,722.16 | 8,925.98 | 10,378.00 | 116.27 | 1.04 |
| 2 | Non-Tax Revenue | 7,394.13 | 12,205.36 | 8,742.63 | 71.63 | 0.88 |
| 3 | Grants-in-aid and Contributions | 7,598.24 | 11,565.86 | 7,113.26 | 61.50 | 0.72 |
| 4 | Revenue Receipts (1+2+3) | 78,091.69 | 1,06,424.70 | 89,194.69 | 83.81 | 8.97 |
| 5 | Recovery of Loans and Advances | 500.24 | 766.87 | 237.75 | 31.00 | 0.02 |
| 6 | Other Receipts | 67.15 | 5,393.89 | 73.91 | 1.37 | 0.01 |
| 7 | Borrowings and other Liabilities (a) | 31,777.78 | 29,618.32 | 31,026.88 | 104.76 | 3.12 |
| 8 | Capital Receipts (5+6+7) | 32,345.17* | 35,779.08 | 31,338.54 | 87.59 | 3.15 |
| 9 | Total Receipts (4+8) | 1,10,436.86 | 1,42,203.78 | 1,20,533.23 | 84.76 | 12.12 |
| 10 | Revenue Expenditure (b) | 98,425.03 | 1,16,198.63 | 1,06,406.21 | 91.57 | 10.70 |
| 11 | Interest payments | 18,361.60 | 20,994.48 | 20,095.57 | 95.72 | 2.02 |
| 12 | Capital Expenditure | 12,011.83 | 26,005.15 | 14,127.02 | 54.32 | 1.42 |
| | (i) Capital outlay | 11,045.56 | 22,343.56 | 11,664.95 | 52.21 | 1.17 |
| | (ii) Loans and advances disbursed | 966.27 | 3,661.59 | 2,462.07 | 67.24 | 0.25 |
| 13 | Appropriation to Contingency Fund | 0.00 | 0 | 0.00 | 0.00 | 0.00 |
| 14 | Total Expenditure (10+12+13) | 1,10,436.86 | 1,42,203.78 | 1,20,533.23 | 84.76 | 12.12 |
| 15 | Revenue Deficit (-)/ Surplus (+) (4-10) | (-) 20,333.34 | (-) 9,773.93 | (-) 17,211.52 | 176.10 | 1.73 |
| 16 | Fiscal Deficit (-)/ Surplus (+){(4+5+6)-14} | (-) 31,777.78 | (-) 29,618.32 | (-) 31,026.88 | 104.76 | 3.12 |
| 17 | Primary Deficit (-)/ Surplus (+) (16-11) | (-) 13,416.18 | (-) 8,623.84 | (-) 10,931.31 | 126.76 | 1.10 |

Source: Finance Accounts of the respective years and Budget at a Glance

(a) *Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.*

(b) *Expenditure on Revenue Account includes interest payments.*

* Includes ₹ 7,393.79 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall during the year 2021-22.

During the year 2022-23, though the revenue receipts of the State increased by 14.22 per cent over the previous year, they fell short by 16.19 per cent of the budget estimates. During the current year, there was excess of revenue expenditure (₹ 1,06,406.21 crore) over revenue receipts (₹ 89,194.69 crore), thereby resulting in revenue deficit of ₹ 17,211.52 crore.

The increase in revenue receipts was mainly due to increase in receipts under State Goods and Services Tax (SGST) ₹ 5,654.41 crore, State excise ₹ 1,739.95 crore, Taxes on vehicles ₹ 966.58 crore, Stamps and registration ₹ 1,008.75 crore and non-tax revenue (₹ 1,348.50 crore). Besides this, devolution of Share of net proceeds of Central taxes also increased by ₹ 655.84 crore during the year 2022-23.

1.3.2 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.2* gives an abstract of such liabilities and assets as on 31 March 2023, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, and the assets comprise mainly of the capital outlay and loans and advances given by the State Government and cash balances. Summarised position of assets and liabilities is depicted in *Table 1.3*.

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)

| Liabilities | | | | Assets | | | | | |
|--------------------------|--------------------------------------|---------------------------|----------------------|--------------|---------------------------|--|----------------------|--------------------------------|---------------|
| | As on 31 March 2022 | As on 31 March 2023 | Per cent increase | | As on 31 March 2022 | As on 31 March 2023 | Per cent increase | | |
| Consolidated Fund | | | | | | | | | |
| A | Internal Debt | 2,26,208.23 | 2,52,780.77 | 11.75 | a | Gross Capital Outlay | 1,29,013.56 | 1,40,604.60 | 8.98 |
| B | Loans and Advances from GoI | 13,234.58* | 14,290.07 | 7.98 | b | Loans and Advances | 8,350.07 | 10,574.39 | 26.64 |
| | Contingency Fund | 1,000.00 | 1,000.00 | 0.00 | | | | | |
| Public Account | | | | | | | | | |
| A | Small Savings, Provident Funds, etc. | 18,394.45 | 18,663.82 | 1.46 | a | Advances | 0.74 | 0.74 | 0.00 |
| B | Deposits | 11,724.95 | 12,110.24 | 3.29 | b | Remittance | - | - | - |
| C | Reserve Funds | 8,848.92 | 10,258.96 | 15.93 | c | Suspense and Miscellaneous | - | - | - |
| D | Suspense and Misc. Balances | 241.40 | 425.44 | 76.24 | | Cash balance (including investment in Earmarked Fund) | 4,946.11 | 3,833.55 | -22.49 |
| E | Remittances | 314.60 | 352.16 | 11.94 | | Total | 1,42,310.48 | 1,55,013.28 | 8.93 |
| | | | | | | Deficit in Revenue Account | 1,37,656.65 | 1,54,868.18¹ | 12.50 |
| | Total | 2,79,967.13 | 3,09,881.46 | 10.68 | | Total | 2,79,967.13 | 3,09,881.46 | 10.68 |

Source: Finance Accounts of the respective years

* Includes ₹ 4,352 crore and ₹ 7,393.79 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall during the year 2020-21 and 2021-22 respectively which are not to be repaid by the State Government from its resources.

1.4 Fiscal Balance: Achievement of Deficit and Total Debt Targets

When a Government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture Government deficit.

Deficits are financed by borrowings giving rise to Government debt. The concepts of deficits and debt are closely related. Deficits can be thought of as a flow which add to the stock of debt. If the Government continues to borrow year after year, it leads to accumulation of debt and the Government has to pay more and more by way of interest. These interest payments themselves contribute to the debt.

¹ Includes ₹ 0.02 crore on account of rounding off the figures.

By borrowing, the Government entails the burden of reduced consumption on future generations. This is because it borrows by issuing bonds to the people living at present but may decide to pay off the bonds some twenty years later by raising taxes or reducing expenditure. Also, Government borrowing from the people reduces the savings available to the private sector. To the extent that this reduces capital formation and growth, debt acts as a 'burden' on future generations.

However, if Government deficits succeed in their goal of raising production, there will be more income and, therefore, more saving. In this case, both Government and industry can borrow more. Also, if the Government invests in infrastructure, future generations may be better off, provided the return on such investments is greater than the rate of interest. The actual debt could be paid off by the growth in output. The debt should not then be considered burdensome. The growth in debt will have to be judged by the growth of the economy (State GDP) as a whole.

Government deficit can be reduced by an increase in taxes or reduction in expenditure. However, the major thrust has been towards reduction in Government expenditure. This could be achieved through making Government activities more efficient through better planning of programmes and better administration.

The Central and individual State Governments have passed the Fiscal Responsibility and Budget Management (FRBM) Acts with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and overall/outstanding debt to acceptable levels, establishing improved debt management and improving transparency in a medium term framework. In this context, these Acts provide quantitative targets to be adhered by the State with regard to deficit measures and debt level.

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 06 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. In order to align the State FRBM Act with the fiscal parameters in vogue in a particular year as recommended by the 15th Finance Commission and approved by Government of India for its award period 2021-22 to 2025-26, the amendment in the Haryana FRBM Act, 2005 was made by the State Government on 30 March 2022.

Major fiscal variables provided in the budget, based on the recommendations of the 15th FC and as projected by the State in Medium Term Fiscal Policy Statement (MTFPS) are shown in **Table 1.4** and **Table 1.5**.

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

| Fiscal variables | 2022-23 | | | | | | |
|---|--|--------------------------------|--|----------|---|-------------------|--|
| | Targets as prescribed by 15 th FC | Targets proposed in the Budget | Projections made in Five Year Fiscal plan/MTFP | Actuals | Variation of actuals from projections | | |
| | | | | | Targets prescribed by 15 th FC | Targets of Budget | Projections of Five-year fiscal plan/ MTFP |
| Revenue Deficit (-)/ Surplus (+) | 0.80 | (-) 0.98 | (-) 0.98 | (-) 1.73 | (-) 2.53 | (-) 0.75 | (-) 0.75 |
| Fiscal Deficit/GSDP | (-) 3.50 | (-) 2.98 | (-) 2.98 | (-) 3.12 | 0.38 | (-) 0.14 | (-) 0.14 |
| Ratio of total outstanding liability to GSDP* | 31.40 | 24.52 | 24.52 | 29.48 | (-) 1.92 | 4.96 | 4.96 |

* Excluding back-to-back loans of ₹ 4,352 crore and ₹ 7,393.79 crore to State from GoI in lieu of GST compensation shortfall during the year 2020-21 and 2021-22 respectively which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/December 2021).

The ratio of total outstanding liability to GSDP ratio as per the Finance Accounts is 30.67 per cent. The liability to GSDP ratio (29.48 per cent) has been arrived at after excluding GST compensation of ₹ 11,745.79 crore received as back-to-back loan under debt receipts from the total outstanding liabilities as the Department of Expenditure, GoI has decided that it will not be treated as debt of the State Government for any norms which may be prescribed by the Finance Commission.

Further, if we take understatement of ₹ 1,013.64 crore on account of short contribution to Consolidated Sinking Fund and non-payment of interest in balances under Defined Contribution Pension Scheme (as depicted in Paragraph 1.5.1) the revenue deficit and fiscal deficit would exceed by 0.10 percentage points.

Table 1.5: Actuals vis-à-vis projection in MTFP for 2022-23

(₹ in crore)

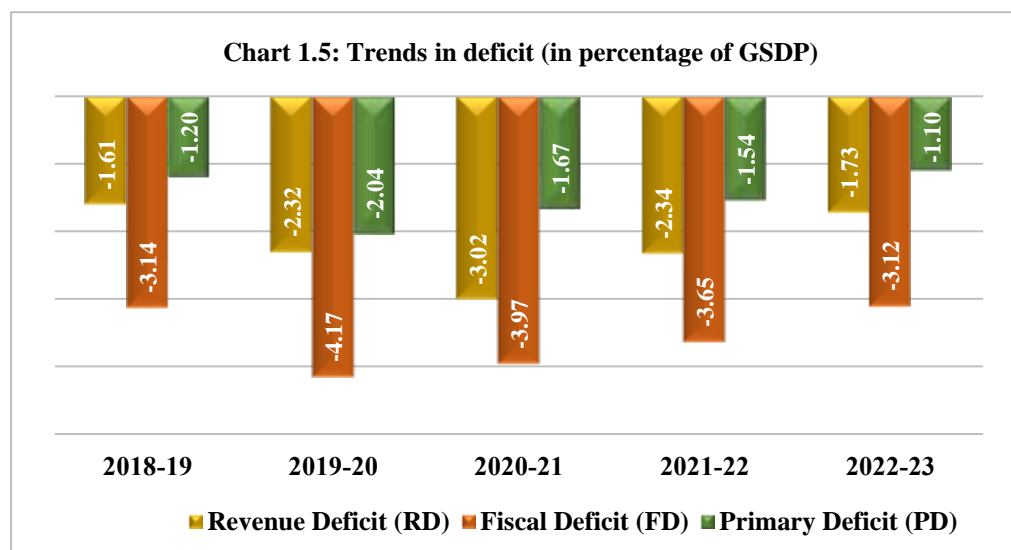
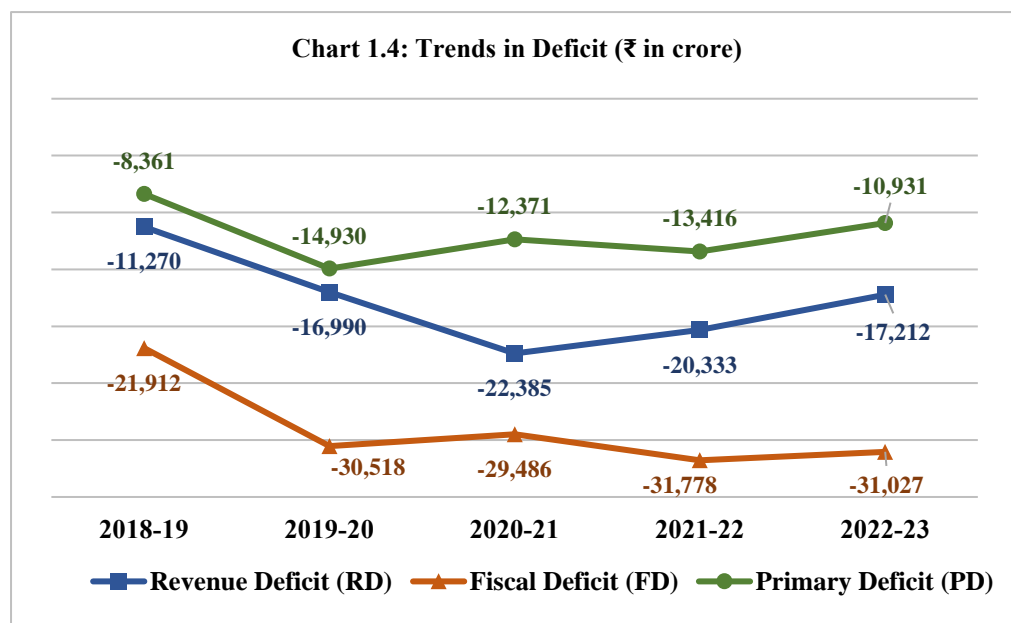
| Sr. No. | Fiscal Variables | Projection as per MTFP | Actuals (2022-23) | Variation (in per cent) |
|---------|---|------------------------|-------------------|-------------------------|
| 1 | Own Tax Revenue | 73,727.50 | 62,960.80 | (-) 14.60 |
| 2 | Non-Tax Revenue | 12,205.36 | 8,742.63 | (-) 28.37 |
| 3 | Share of Central Taxes and Duties | 8,925.98 | 10,378.00 | 16.27 |
| 4 | Grants -in-aid from GoI | 11,565.86 | 7,113.26 | (-) 38.50 |
| 5 | Revenue Receipts (1+2+3+4) | 1,06,424.70 | 89,194.69 | (-) 16.19 |
| 6 | Revenue Expenditure | 1,16,198.63 | 1,06,406.21 | (-) 8.43 |
| 7 | Revenue Deficit (-)/ Surplus (+) (5-6) | (-) 9,773.93 | (-) 17,211.52 | (-) 76.10 |
| 8 | Fiscal Deficit (-)/ Surplus (+) | (-) 29,618.32 | (-) 31,026.88 | (-) 4.76 |
| 9 | Debt-GSDP ratio (per cent) | 24.52 | 29.48* | 20.23 |
| 10 | GSDP growth rate at current prices (per cent) | 11 | 14.18 | 28.91 |

* Excluding back-to-back loans of ₹ 11,745.79 crore to State from GoI in lieu of GST compensation shortfall during the year 2020-21 and 2021-22 which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/December 2021).

During the year 2022-23, the Government was unable to contain the revenue deficit within the level projected in the MTFP due to shortfall ranging between 14.60 per cent and 38.50 per cent in all components of revenue receipts except in Share of Central Taxes and Duties which registered an increase of 16.27 per

cent. Consequently, the fiscal deficit also exceeded the target projected in the MTFP by 4.76 per cent.

Chart 1.4 and Chart 1.5 presents the trends in deficit parameters and trends relative to GSDP respectively over the period 2018-23.



- **Revenue deficit**, which indicates excess of revenue expenditure over revenue receipts, was ₹ 20,333 crore during 2021-22 but decreased to ₹ 17,212 crore in 2022-23, which was more than the budget projections of ₹ 9,774 crore. The 15th Finance Commission in its report had projected Haryana State as revenue surplus State for the year 2022-23, but this could not be achieved.

The revenue deficit of ₹ 17,212 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 represents total borrowings of the State, i.e. its total resource gap, was ₹ 31,778 crore in 2021-22 but decreased to ₹ 31,027 crore during 2022-23. Fiscal deficit was 3.12 *per cent* of GSDP against the target of 2.98 *per cent* in MTFP and budget projections but was within target of 3.5 *per cent* fixed under 15th Finance Commission.
- **Primary deficit**, which indicates the excess of primary expenditure (total expenditure net of interest payments) over non-debt receipts, decreased from ₹ 13,416 crore in 2021-22 to ₹ 10,931 crore in 2022-23. Existence of primary deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.

1.5 Deficits and total debt after examination in audit

1.5.1 Impact on Revenue and Fiscal Deficit

Revenue and fiscal deficits as worked out for the State gets impacted due to various circumstances such as short contribution to Sinking Fund, deferment of clear cut liabilities, etc. In order to arrive at actual deficit figures, the impact of not depositing cess/royalty to Consolidated Fund, Sinking and Redemption funds, etc. need to be reviewed.

Audit observed that the revenue and fiscal deficit was understated by ₹ 1,013.64 crore on account of short contribution to Consolidated Sinking Fund and non-adjustment of interest in balances under Defined Contribution Pension Scheme for Government Employees as shown in *Table 1.6*.

Table 1.6: Impact on Revenue and Fiscal Deficit

| Particulars | Impact on Revenue Deficit (Understated) (₹ in crore) | Impact on Fiscal Deficit (Understated) (₹ in crore) | 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 Consolidated Sinking Fund | 1,012.31 | 1,012.31 | (-) 1.73 | (-) 3.12 | (-) 1.83 | (-) 3.22 |
| Non-payment of interest in Defined Contribution Pension Scheme for Govt. Employees | 1.33 | 1.33 | | | | |
| Total | 1,013.64 | 1,013.64 | | | | |

Source: Finance Accounts

During 2022-23, the revenue deficit and fiscal deficit was ₹ 17,211.52 crore (1.73 *per cent* of GSDP) and ₹ 31,026.88 crore (3.12 *per cent* of GSDP) respectively, as shown in Charts 1.4 and 1.5. If the above transactions were taken into account, the actual revenue deficit and fiscal deficit would work out to ₹ 18,225.16 crore (1.83 *per cent* of GSDP) and ₹ 32,040.52 crore (3.22 *per cent*

of GSDP) respectively and the actual revenue deficit and fiscal deficit would have exceeded the MTFP targets by ₹ 8,451.23 crore (86.47 *per cent*) and ₹ 2,422.20 crore (8.18 *per cent*) respectively. Thus, the revenue deficit to GSDP as well as fiscal deficit to GSDP ratio has been understated by 0.10 percentage points.

1.5.2 Post Audit – Total Public Debt

As per the Haryana Fiscal Responsibility and Budget Management Act, 2005 total liabilities means the liabilities under the Consolidated Fund of the State and the Public Account of the State and shall also include borrowings by the Public Sector Undertakings and the special purpose vehicles and other equivalent instruments including guarantee where the principal and/or interest are to be serviced out of the State Budget. The outstanding debt/liabilities can be split into various components as given in *Table 1.7*.

Table 1.7: Components of outstanding debt/liabilities

| (₹ in crore) | |
|---|--------------------|
| Liabilities upon the Consolidated Fund (Public Debt) | Amount |
| Internal Debt (A) | 2,52,780.77 |
| Market Loans bearing interest | 219,185.53 |
| Market Loans not bearing interest | 0.02 |
| Compensation and other Bonds | 17,300.00 |
| Loans from banks and other Institutions, etc. | 9,266.97 |
| Special Securities issued to the National Small Saving Fund of the Central Government | 6,356.48 |
| Others | 671.77 |
| Loans and Advances from Central Government (B) | 14,290.07* |
| Non-plan Loans | 5.99 |
| Loans for State Plan Schemes | 631.48 |
| Others | 13,652.60 |
| Liabilities upon Public Accounts (C) | 37,797.53 |
| Small Savings, Provident Funds, etc. | 18,663.82 |
| Deposits | 12,110.25 |
| Reserve Funds | 7,023.46 |
| Total (A+B+C) | 3,04,868.37 |

Source: Finance Accounts

* Includes back-to-back loans of ₹ 11,745.79 crore to State from GoI in lieu of GST compensation shortfall during the year 2020-21 and 2021-22 which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/ December 2021).

Total liabilities to GSDP ratio was higher at 29.48 *per cent* against the normative assessment of 24.52 *per cent* under MTFPS and Budget but within the targets prescribed under 15th Finance Commission.

Besides this, Haryana Police Housing Corporation Limited (HPHCL) raised two loans amounting to ₹ 550 crore (October 2015) and ₹ 300 crore (January 2011) from Housing and Urban Development Corporation Limited (HUDCO) against the State Government guarantee for these loans. As per the condition of the sanctions issued by Home Department, Government of Haryana, the repayment of the principal as well as interest will be made as per loan agreement and the

State Government will make annual allocation of funds in the budget to the tune earmarked in the loan agreements along with interest for making repayment to HUDCO. The Finance Department stands committed to provide required funds to HPHCL for repayment of both principal and interest. As per para 10(3) of Haryana FRBM Act, 2005, when the State Government undertakes to repay liabilities unconditionally and substantially of any separate legal entity, it has to reflect such liability as borrowings of the State. The Government of Haryana's liability for repayment of loan raised by Haryana Police Housing Corporation Limited (₹ 845.35 crore, of which ₹ 22.05 crore was raised during 2022-23) was not reflected as debt of the Government of Haryana in the accounts.

During the year 2022-23, HPHCL repaid amount of ₹ 85 crore (₹ 55 crore plus ₹ 30 crore) towards these loans to HUDCO against the outstanding loans amounting to ₹ 342.05 crore at the beginning of the year i.e. 1 April 2022. Loans of ₹ 22.05 crore have been raised during the year leaving balance of ₹ 279.10 crore at the end of the year i.e. 31 March 2023. Thus, understatement of borrowings to that extent resulted in 0.01 *per cent* understatement of fiscal deficit.

CHAPTER 2

FINANCES OF THE STATE

Chapter 2: Finances of the State

2.1 Major Changes in Key Fiscal Aggregates

Major changes in key fiscal aggregates of the State during the financial year 2022-23, compared to the previous year, are given in **Table 2.1**.

Table 2.1: Changes in key fiscal aggregates in 2022-23 compared to 2021-22

| | |
|----------------------------|--|
| Revenue Receipts | <ul style="list-style-type: none">✓ Revenue receipts of the State increased by 14.22 <i>per cent</i>✓ Own Tax receipts of the State increased by 17.96 <i>per cent</i>✓ Own Non-tax receipts increased by 18.23 <i>per cent</i>✓ State's Share of Union Taxes and Duties increased by 6.75 <i>per cent</i>✓ Grants-in-Aid from Government of India decreased by 6.40 <i>per cent</i> |
| Revenue Expenditure | <ul style="list-style-type: none">✓ Revenue expenditure increased by 8.11 <i>per cent</i>✓ Revenue expenditure on General Services increased by 10.86 <i>per cent</i>✓ Revenue expenditure on Social Services increased by 6.72 <i>per cent</i>✓ Revenue expenditure on Economic Services increased by 5.67 <i>per cent</i>✓ No expenditure on Grants-in-Aid during 2022-23 |
| Capital Receipts | <ul style="list-style-type: none">✓ Debt Capital Receipts increased by 69.03 <i>per cent</i>✓ Non-Debt Capital Receipts decreased by 44.97 <i>per cent</i> |
| Capital Expenditure | <ul style="list-style-type: none">✓ Capital expenditure increased by 5.61 <i>per cent</i>✓ Capital expenditure on General Services decreased by 1.65 <i>per cent</i>✓ Capital expenditure on Social Services decreased by 31.35 <i>per cent</i>✓ Capital expenditure on Economic Services increased by 46.74 <i>per cent</i> |
| Loans and Advances | <ul style="list-style-type: none">✓ Disbursement of Loans and Advances increased by 154.86 <i>per cent</i>✓ Recoveries of Loans and Advances decreased by 52.47 <i>per cent</i> |
| Public Debt | <ul style="list-style-type: none">✓ Public Debt Receipts increased by 69.03 <i>per cent</i>*✓ Repayment of Public Debt increased by 108.15 <i>per cent</i> |
| Public Account | <ul style="list-style-type: none">✓ Public Account Receipts increased by 25.94 <i>per cent</i>✓ Disbursement of Public Account increased by 31.12 <i>per cent</i> |
| Cash Balance | <ul style="list-style-type: none">✓ Cash balance decreased by ₹ 1,112.57 crore (22.49 <i>per cent</i>) during 2022-23 compared to previous year |

* Excluding GoI back-to-back loans of ₹ 7,394 crore received during the year 2021-22 in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (December 2021).

2.2 Sources and Application of Funds

The summary of sources and application of funds during the current year (2022-23) vis-à-vis the previous year (2021-22) is given in **Table 2.2**.

Table 2.2: Details of sources and application of funds during 2021-22 and 2022-23

(₹ in crore)

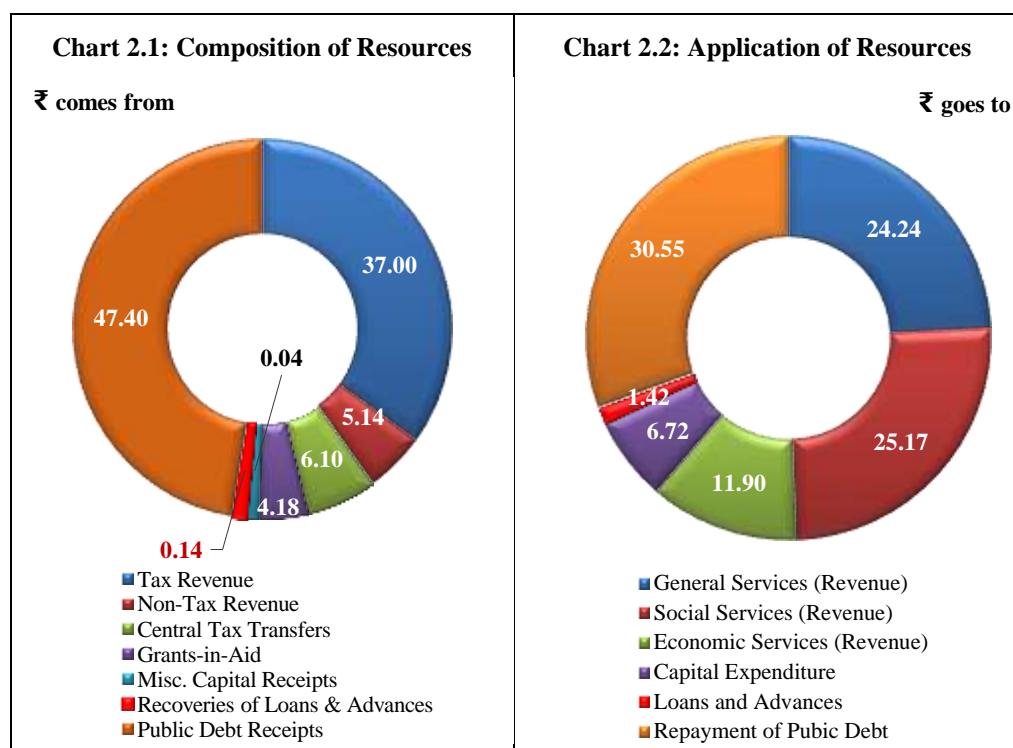
| | Particulars | 2021-22 | 2022-23 | Increase/ Decrease (Percentage) |
|--------------------|------------------------------------|--------------------------------|--------------------------------|---------------------------------|
| Sources | Opening Cash Balance with RBI | 3,147.94 | 4,946.11 | 1,798.17 (57.12) |
| | Revenue Receipts | 78,091.69 | 89,194.69 | 11,103.00 (14.22) |
| | Recoveries of Loans and Advances | 500.24 | 237.75 | (-) 262.49 (52.47) |
| | Misc. Capital Receipts | 67.15 | 73.91 | 6.76 (10.07) |
| | Public Debt Receipts (Net) | 29,632.65 [@] | 27,628.01 | (-) 2,004.64 (6.76) |
| | Public Account Receipts (Net) | 3,943.31 | 2,286.33 | (-) 1,656.98 (42.02) |
| | Total | 1,15,382.98 | 1,24,366.80 | 8,983.82 (7.79) |
| Application | Revenue Expenditure | 98,425.03 | 1,06,406.21 | 7,981.18 (8.11) |
| | Capital Expenditure | 11,045.56 | 11,664.95 | 619.39 (5.61) |
| | Disbursement of Loans and Advances | 966.27 | 2,462.07 | 1,495.80 (154.80) |
| | Closing Cash Balance with RBI | 4,946.11 | 3,833.55 | (-) 1,112.56 (22.49) |
| | Total | 1,15,382.97¹ | 1,24,366.78² | 8,983.81 (7.79) |

Source: Finance Accounts of the respective years

@ Includes ₹ 7,394 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall. (December 2021)

Appendix 2.1 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

Composition of sources and application of funds in the Consolidated Fund of the State during 2022-23 is given in **Chart 2.1 and Chart 2.2**.



Source: Finance Accounts.

¹ Difference of ₹ 0.01 crore is due to rounding off.

² Difference of ₹ 0.02 crore is due to rounding off.

2.3 Resources of the State

The resources of the State are described below:

1. **Revenue receipts** consist of tax revenue (own tax revenue and State's share of Union taxes and duties), non-tax revenue and grants-in-aid from the Government of India (GoI).
2. **Capital receipts** (Debt and non-debt 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.

Both revenue and capital receipts form part of the Consolidated Fund of the State.

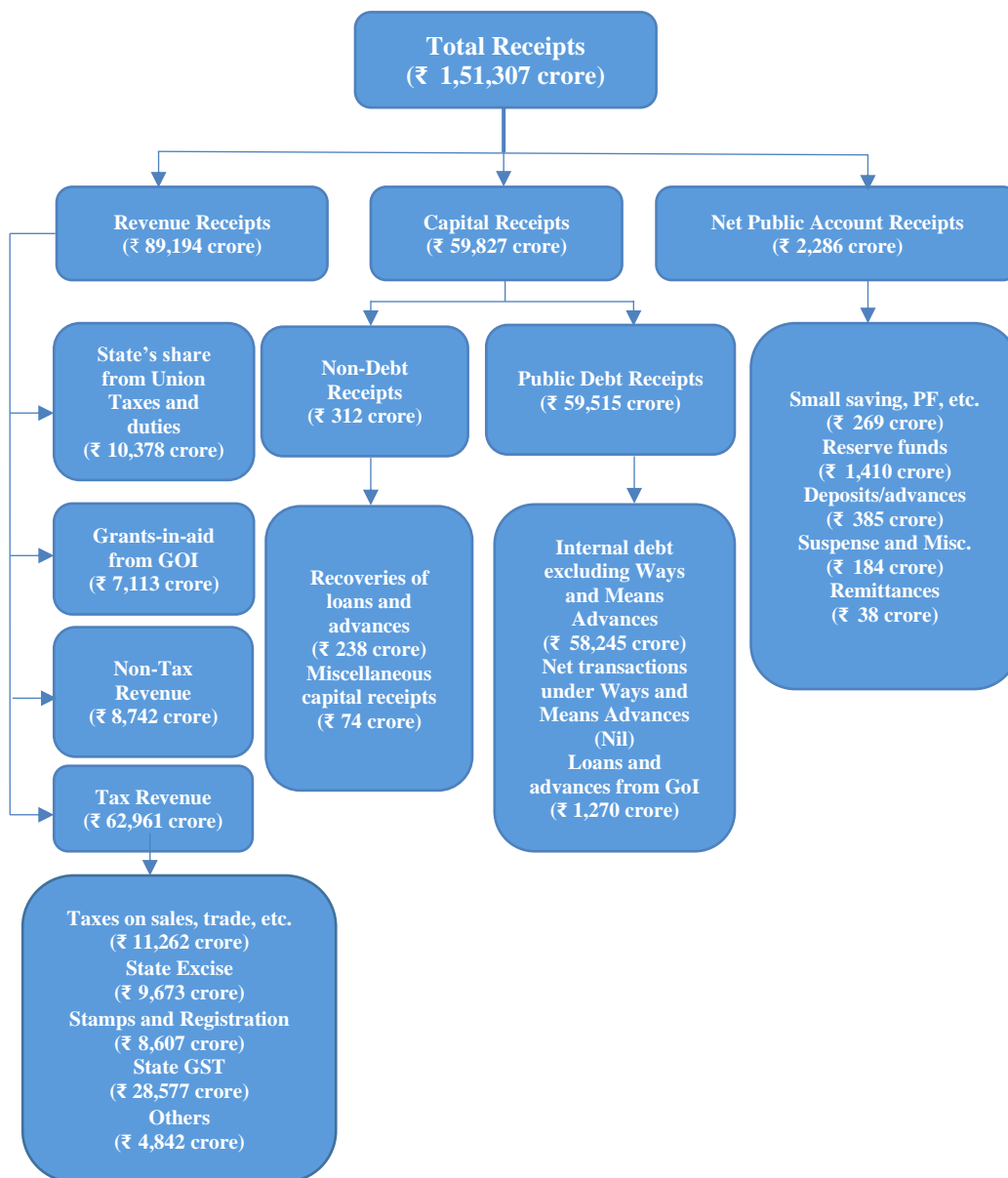
3. **Net Public Accounts receipts:** There are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund.

These are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

2.3.1 Receipts of the State

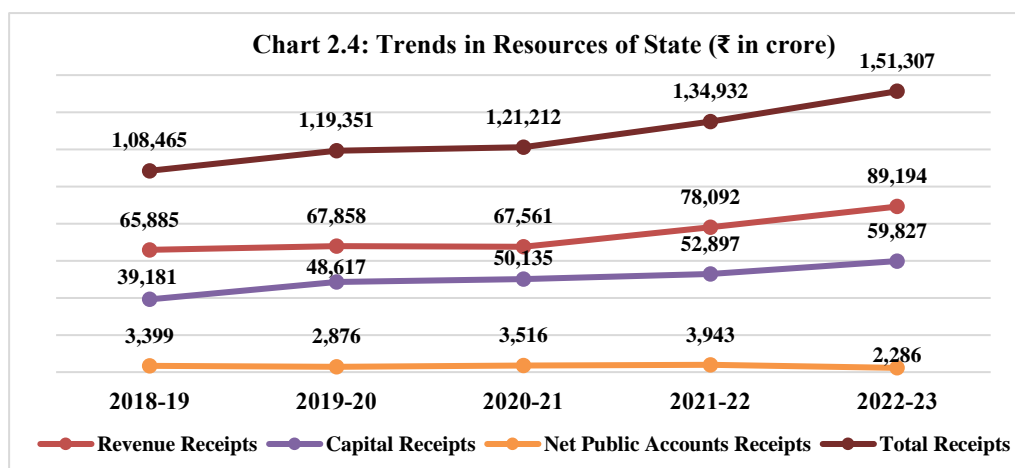
This paragraph provides the composition of overall receipts. Besides the Revenue and Capital receipts, Net public account receipts are also utilised to finance the deficit of the State. Composition of receipts of the State during 2022-23 is depicted in *Chart 2.3* while trends in various components of the receipts of the State during 2018-23 is given in *Chart 2.4*.

Chart 2.3: Composition of receipts of the State during 2022-23



Source: Finance Accounts

- Net Public Account Receipts (₹ 2,286 crore) = Public Account Receipts (₹ 70,111 crore) less Public Accounts Disbursements (₹ 67,825 crore)
- There is a difference in the components-wise total and the total figure of revenue receipts due to rounding off.



Source: Finance Accounts of the respective years.

The total receipts of the Government increased by ₹ 42,842 crore (39.50 per cent) in 2022-23 over 2018-19. Revenue receipts increased by ₹ 23,309 crore (35.38 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 20,646 crore (52.69 per cent) and Net Public Account receipts decreased by ₹ 1,113 crore (32.74 per cent) during the same period.

2.3.2 Revenue Receipts

2.3.2.1 Trends and growth of Revenue Receipts

The trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP during the period 2018-19 to 2022-23 are given in *Table 2.3* and also depicted in *Chart 2.5* and *Chart 2.6*. The trends and composition of revenue receipts during the period 2018-19 to 2022-23 are presented in *Appendix 2.2*.

Table 2.3: Trends in Revenue Receipts

| | (₹ in crore) | | | | |
|--|--------------|----------|----------|-----------|----------|
| Parameters | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Revenue Receipts (RR) | 65,885 | 67,858 | 67,561 | 78,092 | 89,194 |
| Rate of growth of RR (per cent) | 5.09 | 2.99 | (-) 0.44 | 15.59 | 14.22 |
| Tax Revenue | 50,836 | 49,936 | 48,352 | 63,099 | 73,339 |
| <i>Own Tax Revenue</i> | 42,581 | 42,825 | 41,914 | 53,377 | 62,961 |
| <i>State's share in Union Taxes and Duties</i> | 8,255 | 7,111 | 6,438 | 9,722 | 10,378 |
| Rate of growth of Tax Revenue (per cent) | 5.04 | (-) 1.77 | (-) 3.17 | 30.50 | 16.23 |
| Non-Tax Revenue | 7,976 | 7,400 | 6,961 | 7,394 | 8,742 |
| Grants-in-Aid from GoI | 7,073 | 10,522 | 12,248 | 7,599 | 7,113 |
| Rate of growth of Grants-in-Aid | 36.41 | 48.76 | 16.40 | (-) 37.96 | (-) 6.40 |
| Own Revenue (Own Tax and Non-Tax Revenue) | 50,557 | 50,225 | 48,875 | 60,771 | 71,703 |
| Rate of growth of Own Revenue (per cent) | 0.69 | (-) 0.66 | (-) 2.69 | 24.34 | 17.99 |
| GSDP (2011-12 Series) | 6,98,940 | 7,32,195 | 7,41,850 | 8,70,665 | 9,94,154 |
| Rate of growth of GSDP (per cent) | 9.41 | 4.76 | 1.32 | 17.36 | 14.18 |
| RR/GSDP (per cent) | 9.43 | 9.27 | 9.11 | 8.97 | 8.97 |
| Buoyancy Ratios³ | | | | | |
| Revenue Buoyancy w.r.t. GSDP | 0.54 | 0.63 | (-) 0.33 | 0.90 | 1.00 |
| State's Own Revenue Buoyancy w.r.t. GSDP | 0.07 | (-) 0.14 | (-) 2.04 | 1.40 | 1.27 |
| State's tax revenue Buoyancy w.r.t. Revenue Receipts | 0.99 | (-) 0.59 | --* | 1.96 | 1.14 |

Source of GSDP figures: Ministry of Statistics and Programme Implementation, GoI

* Buoyancy ratio was not calculated as the growth of revenue receipt was negative.

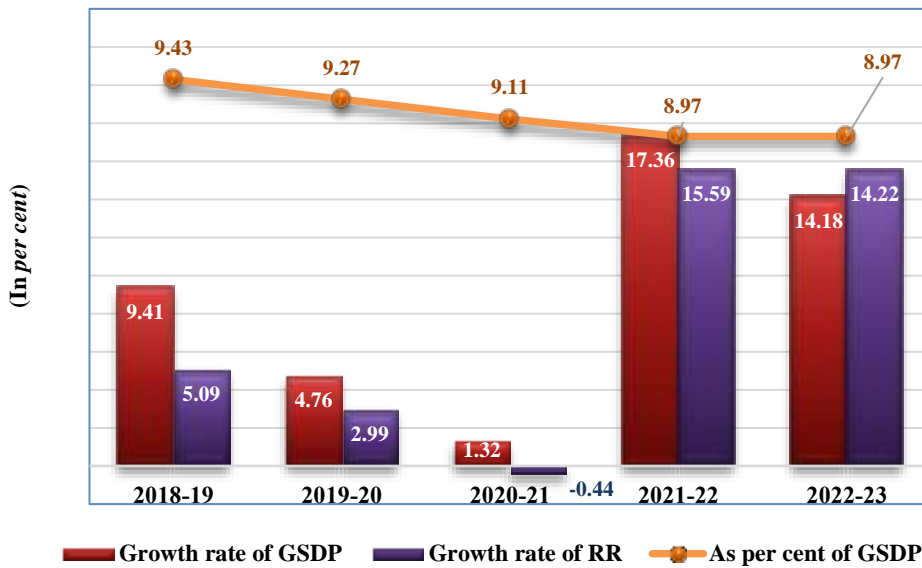
³ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

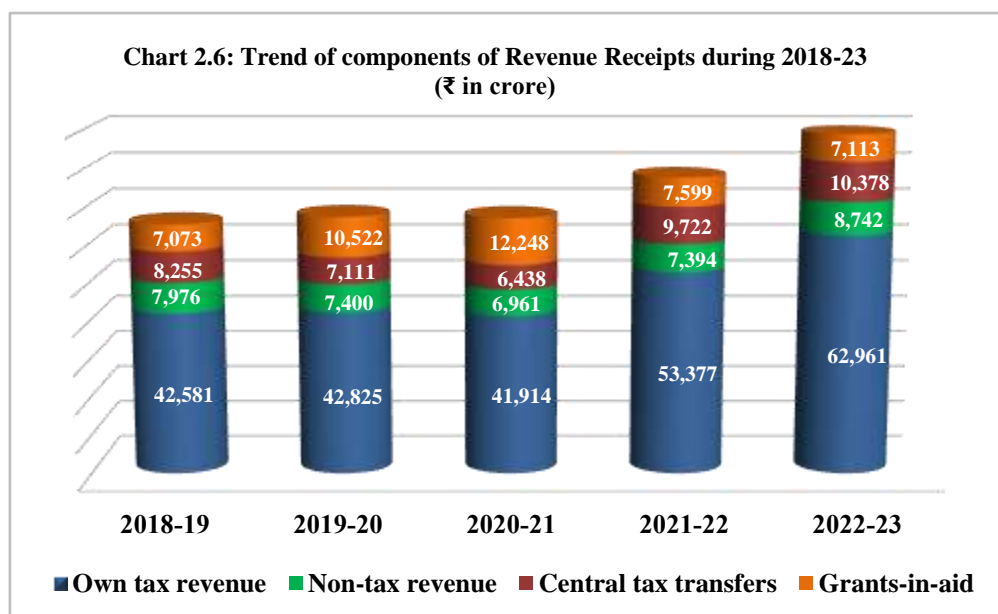
It can be seen that the annual growth rate of Revenue Receipts (RR) of the State increased from 5.09 per cent in 2018-19 to 14.22 per cent in 2022-23. The ratio of RR to GSDP decreased from 9.43 per cent in 2018-19 to 8.97 per cent in 2022-23. Total revenue receipts were ₹ 89,194 crore against the budget estimates of ₹ 1,06,424 crore during the year 2022-23.

Grants-in-aid from GoI on the other hand showed increasing trend up to 2020-21 but decreased by 41.93 per cent during the year 2022-23 as compared to 2020-21.

The revenue buoyancy with reference to GSDP increased from 0.54 per cent in 2018-19 to 1.00 per cent in 2022-23. The State’s own revenue buoyancy with reference to GSDP also increased considerably from 0.07 per cent in 2018-19 to 1.40 per cent in 2021-22, however, it decreased to 1.27 per cent in 2022-23. The significant increase in own revenue buoyancy in 2021-22 and 2022-23 as compared to 2020-21 was primarily due to sharp increase in own tax revenue of the State. The major increase was in receipts under SGST, Taxes on Sales, Trade, etc., Taxes on vehicles, State Excise and Stamp duty and Registration fees. There was also an increase in non-tax revenue in the current year over the previous year. Trends in components of own tax revenue and non-tax revenue are discussed in subsequent paragraphs.

Chart 2.5: Trends of Revenue Receipts during 2018-23





Source: Finance Accounts of the respective years

There is a difference in break-up of the components and the total figure of revenue receipts due to rounding off.

The revenue receipts of the State increased by 35.38 per cent during the period from 2018-19 to 2022-23. The State's own tax revenue increased by 47.86 per cent, the grants-in-aid from GoI increased by 0.57 per cent and the central tax transfers increased by 25.72 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in revenue receipts increased from 76.74 per cent in 2018-19 to 80.39 per cent in 2022-23. The share of grants-in-aid from GoI to revenue receipts decreased from 10.74 per cent in 2018-19 to 7.97 per cent in 2022-23. The share of central tax transfers in revenue receipts decreased from 12.53 per cent to 11.64 per cent during 2018-19 to 2022-23.

The revenue receipts of the State during the current year increased by 14.22 per cent over the previous year. State's own tax and non-tax revenues increased by ₹ 10,932 crore (17.99 per cent) over the previous year.

2.3.2.2 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 mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

(i) Own Tax revenue

Own tax revenues of the State consist of State Goods and Services Tax (SGST), State excise, Taxes on vehicles, Stamp duty and registration fees, Land revenue, Taxes on goods and passengers, etc. The gross collection in respect of major taxes and duties are given in **Table 2.4**.

Table 2.4: Components of State's own tax revenue

(₹ in crore)

| Revenue Head | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Sparkline |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|-----------|
| Taxes on sales, trades, etc. | 8,998 | 8,398 | 8,660 | 11,221 | 11,262 | |
| SGST | 18,613 | 18,873 | 18,236 | 22,922 | 28,577 | |
| State excise | 6,042 | 6,323 | 6,864 | 7,934 | 9,673 | |
| Taxes on vehicles | 2,908 | 2,916 | 2,495 | 3,265 | 4,231 | |
| Stamp duty and Registration fees | 5,636 | 6,013 | 5,157 | 7,598 | 8,607 | |
| Land revenue | 19 | 20 | 17 | 21 | 23 | |
| Taxes on goods and passengers | 21 | 16 | 4 | 6 | 3 | |
| Other Taxes | 344 | 266 | 481 | 410 | 585 | |
| Total | 42,581 | 42,825 | 41,914 | 53,377 | 62,961 | |

Source: Finance Accounts of the respective years

*Difference due to rounding off. Adjustment has been carried out in other taxes so as to reconcile the total figure of own tax revenue.

Own tax revenue increased by ₹ 20,380 crore (47.86 per cent) in 2022-23 over 2018-19. The taxes on sales, trades, State Excise, State Goods and Services Tax (GST), Taxes on vehicle, Stamp duty and Registration fees, etc. all recorded an increasing trend in the year 2022-23 as compared to the year 2021-22 as depicted in the **Table 2.4**.

The Own tax revenue of the State at ₹ 62,961 crore was less by ₹ 10,767 crore as compared to estimates of ₹ 73,728 crore under Budget and MTFPS but was more by ₹ 69 crore against the normative assessment of ₹ 62,892 crore by the 15th Finance Commission.

(ii) State Goods and Services Tax (SGST)

As per the books of RBI and Finance Accounts for the year 2022-23, the amount of SGST was ₹ 29,434.87 crore and ₹ 28,576.56 crore respectively. The difference of ₹ 1,024.62 crore (₹ 858.31 crore for the year 2022-23 and ₹ 166.31 crore upto the year 2021-22) upto the year 2022-23 is under reconciliation.

The collection of SGST was ₹ 28,576.56 crore (87.06 per cent) against the budget estimates of ₹ 32,825 crore during the year 2022-23.

(iii) Analysis of arrears of revenue

The arrears of revenue as on 31 March 2023 in some principal heads of revenue

amounted to ₹ 34,173.07 crore of which ₹ 10,587.82 crore was outstanding for more than five years as depicted in *Table 2.5*. Details of status of recovery at various stages is given in *Appendix 2.3*.

Table 2.5: Arrears of revenue as on 31st March 2023

(₹ in crore)

| Sr. No. | Head of revenue | Total amount outstanding | Amount outstanding for more than five years |
|--------------|--|--------------------------|---|
| 1 | Taxes on sales, trade/VAT, etc. | 31,075.87 | 9,421.34 |
| 2 | State Excise | 541.72 | 261.68 |
| 3 | Tax on entry of goods into local areas (Local Area Development Tax) | 208.11 | 207.97 |
| 4 | Other taxes and duties on commodities and services- Receipts from Entertainment duty | 11.11 | 11.11 |
| 5 | Police | 131.13 | 40.91 |
| 6 | Taxes and duties on electricity | 448.69 | 187.24 |
| 7 | Non-ferrous mining and metallurgical industries | 1,756.44 | 457.57 |
| Total | | 34,173.07 | 10,587.82 |

Source: Information provided by various departments.

(iv) Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed during the year and number of cases pending for finalisation at the end of the year as furnished by the Excise and Taxation Department in respect of Sales Tax were as depicted in *Table 2.6*.

Table 2.6: Arrears in assessments

| Head of revenue | Year | Opening balance | New cases due for assessment during the year | Total assessments due | Cases disposed of during the year | Balances at the end of the year | Percentage of disposal (col. 6 to 5) |
|---------------------------------|---------|-----------------|--|-----------------------|-----------------------------------|---------------------------------|--------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Taxes on sales, Trade, etc./VAT | 2020-21 | 35,570 | 3,606 | 39,176 | 34,140 | 5,036 | 87 |
| | 2021-22 | 5,036 | 4,240 | 9,276 | 3,096 | 6,180 | 33 |
| | 2022-23 | 6,180 | 4,473 | 10,653 | 3,576 | 7,077 | 34 |

Source: Information provided by State Excise and Taxation Department

(v) Details of evasion of tax detected by Department

The details of cases of evasion of tax detected by the Excise and Taxation Department, cases finalised and the demands for additional tax raised as reported by the Department are given in *Table 2.7*.

Table 2.7: Detail of cases of evasion of tax detected during the year 2022-23

| Sr. No. | Head of revenue | Cases pending as on 31 March 2022 | Cases detected during 2022-23 | Total | Number of cases in which assessment/investigation completed and additional demand raised with penalty, etc. | | Number of cases pending for finalization as on 31 March 2023 |
|---------|---------------------------------------|-----------------------------------|-------------------------------|-------|---|-------------------------------|--|
| | | | | | Number of cases | Amount of demand (₹ in crore) | |
| 1 | 0039-State Excise | 49 | 100 | 149 | 112 | 0.85 | 37 |
| 2 | 0040-Taxes on Sales, Trade, etc./ VAT | 1 | 0 | 1 | 0 | 0 | 1 |

Source: Information provided by State Excise and Taxation Department

(vi) Refund Cases

The number of refund cases pending at the beginning of the year 2022-23, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2022-23 as reported by the Department are given in **Table 2.8**.

Table 2.8: Details of refund cases during the year 2022-23**(₹ in crore)**

| Sr. No. | Particulars | Sales tax/VAT | | State Excise | |
|---------|---------------------------------------|---------------|--------|--------------|--------|
| | | No. of cases | Amount | No. of cases | Amount |
| 1 | Opening balance of outstanding claims | 438 | 140.37 | 33 | 2.21 |
| 2 | Claims received | 393 | 199.52 | 122 | 15.02 |
| 3 | Refund made/adjusted/ rejected | 614 | 152.81 | 118 | 13.81 |
| 4 | Closing balance of outstanding claims | 217 | 187.08 | 37 | 3.42 |

Source: Information provided by State Excise and Taxation Department

(vii) Non-Tax Revenue

Non-tax revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, etc. The trends in various components of non-tax revenue of the State during 2018-19 to 2022-23 are given in **Table 2.9**.

Table 2.9: Components of State's non-tax revenue**(₹ in crore)**

| Revenue Head | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Sparkline |
|--|--------------|--------------|--------------|--------------|--------------|-----------|
| Interest receipts | 1,954 | 1,975 | 1,562 | 1,378 | 1,464 | |
| Dividends and Profits | 57 | 87 | 163 | 1,008 | 192 | |
| Other non-tax receipts | 5,965 | 5,338 | 5,236 | 5,008 | 7,086 | |
| a) Major and medium Irrigation | 164 | 172 | 210 | 232 | 360 | |
| b) Other Rural Development Programme | 131 | 21 | 8 | 12 | 1,345 | |
| c) Road Transport | 1,197 | 1,115 | 585 | 1,077 | 1,333 | |
| d) Urban Development | 2,316 | 1,855 | 1,954 | 1,241 | 1,284 | |
| e) Education, Sports, Art and Culture | 272 | 458 | 595 | 220 | 678 | |
| f) Non-ferrous mining and metallurgical industries | 583 | 702 | 1,021 | 838 | 834 | |
| g) Other or misc. | 1,302 | 1,015 | 863 | 1,388 | 1,252 | |
| Total | 7,976 | 7,400 | 6,961 | 7,394 | 8,742 | |

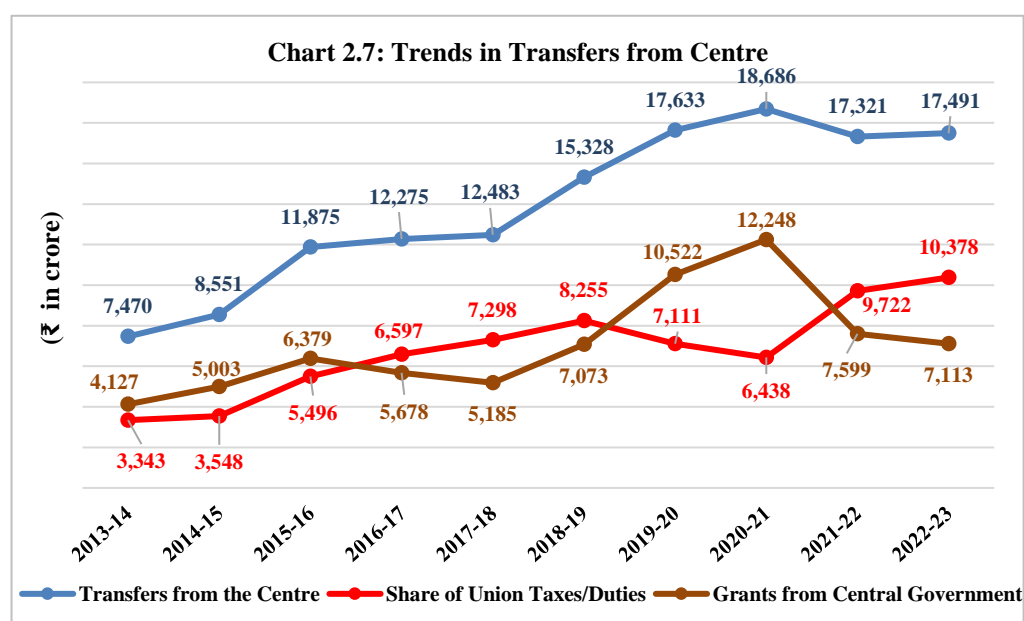
Source: Finance Accounts of the respective years.

The actual receipts under non-tax revenue increased by ₹ 766 crore (9.60 per cent) during 2018-23. Non-tax revenue (₹ 8,742 crore) constituted 9.80 per cent of the revenue receipts during 2022-23 registering an increase of ₹ 1,348 crore (18.23 per cent) from the previous year mainly due to increase in receipts under

Other Rural Development Programme by ₹ 1,333 crore, Education, Sports, Art and Culture by ₹ 458 crore and Road Transport by ₹ 256 crore offset by decrease in receipts under Dividends and Profits by ₹ 816 crore. The interest receipts of ₹ 1,464 crore included book adjustments of ₹ 1,312 crore on irrigation projects, grain supply scheme and road transport. There was shortfall of ₹ 3,463 crore in non-tax revenue as compared to the projection made in the Budget and MTFPS and ₹ 421 crore against the normative assessment of ₹ 9,163 crore by 15th FC.

2.3.2.3 Transfers from the Centre

Trends in transfers from the Centre during 2013-14 to 2022-23 are shown in *Chart 2.7*.



Source: Finance Accounts of the respective years

(i) Central tax transfer

The 13th FC recommended for increasing the States' share of Central Taxes from 30.50 to 32 *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 1.048 and 1.064 *per cent*, respectively. The 14th FC recommended increase in the States' share of Central Taxes from 32 to 42 *per cent*. Accordingly, the States' share in the net proceeds of Central Taxes (excluding Service Tax) and net proceeds of Service Tax was fixed at 1.084 and 1.091 *per cent*, respectively. The 15th FC recommended decrease in the shareable amount of Central Taxes to States from 42 to 41 *per cent*.

The State's share in Union taxes and duties has shown an increasing trend from ₹ 3,343 crore in 2013-14 to ₹ 8,255 crore in 2018-19 and thereafter decreased to ₹ 6,438 crore in 2020-21 and then increased to ₹ 9,722 crore in 2021-22 and

₹ 10,378 crore in 2022-23 as detailed in **Table 2.10**.

**Table 2.10: State's share in Union taxes and duties:
Actual devolution vis-à-vis Budget Estimates**

(₹ in crore)

| Year | Finance Commission projections | Budget Estimates | Actual tax devolution | Difference |
|---------|--|------------------|-----------------------|------------|
| 1. | 2. | 3. | 4. | 5. (4-3) |
| 2010-11 | As per 13 th FC, 32 per cent of the shareable amount of Central taxes to State | 2,194 | 2,302 | 108 |
| 2011-12 | | 2,765 | 2,682 | (-) 83 |
| 2012-13 | | 3,180 | 3,062 | (-) 118 |
| 2013-14 | | 3,484 | 3,343 | (-) 141 |
| 2014-15 | | 4,010 | 3,548 | (-) 462 |
| 2015-16 | As per 14 th FC, 42 per cent of the shareable amount of Central taxes to States | 5,680 | 5,496 | (-) 184 |
| 2016-17 | | 6,189 | 6,597 | 408 |
| 2017-18 | | 8,372 | 7,298 | (-) 1,074 |
| 2018-19 | | 9,300 | 8,255 | (-) 1,045 |
| 2019-20 | | 11,216 | 7,111 | (-) 4,105 |
| 2020-21 | As per 15 th FC, 41 per cent of the shareable amount of Central taxes to States | 8,485 | 6,438 | (-) 2,047 |
| 2021-22 | | 7,275 | 9,722 | 2,447 |
| 2022-23 | | 8,926 | 10,378 | 1,452 |

Source: Finance Accounts of the respective years

Details of the Central tax transfers from 2018-19 to 2022-23 are at **Table 2.11**.

Table 2.11: Details of Central Tax Transfers

(₹ in crore)

| Head | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------------|-----------------|-----------------|-----------------|------------------|
| Central Goods and Services Tax (CGST) | 2,037.54 | 2,018.07 | 1,907.46 | 2,763.35 | 2,932.91 |
| Integrated Goods and Services Tax (IGST) | 162.60 | -- | -- | -- | -- ⁴ |
| Corporation Tax | 2,870.86 | 2,424.73 | 1,946.54 | 2,846.17 | 3,478.57 |
| Taxes on Income other than Corporation Tax | 2,114.27 | 1,899.93 | 1,996.13 | 2,874.79 | 3,397.23 |
| Customs | 585.17 | 450.77 | 338.27 | 709.48 | 407.99 |
| Union Excise Duties | 388.87 | 313.42 | 215.83 | 390.43 | 128.00 |
| Service Tax | 75.03 | -- | 28.52 | 127.53 | 16.22 |
| Other Taxes ⁵ | 20.26 | 4.61 | 4.84 | 10.41 | 17.08 |
| Central Tax transfers | 8,254.60 | 7,111.53 | 6,437.59 | 9,722.16 | 10,378.00 |
| Percentage of increase over previous year | 13 | (-) 14 | (-) 9 | 51 | 7 |
| Percentage of Central tax transfers to Revenue Receipts | 13 | 10 | 10 | 12 | 12 |

Source: Finance Accounts of the respective years

The share of Union Taxes received during 2022-23 (₹ 10,378 crore) was higher by ₹ 656 crore (6.75 per cent) as compared to 2021-22. It was also more by ₹ 1,452 crore than the projections made in the budget estimates 2022-23 (₹ 8,926 crore).

(ii) Grants-in-aid from Government of India

The GIA from GoI decreased by ₹ 486 crore in 2022-23 over the previous year as shown in **Table 2.12**.

⁴ Booking of share of net proceeds assigned to State (Minor Head-901) under Sub-Major Heads – 01-IGST on import/export of Goods and Services and Sub-Major Head -02-IGST on Domestic Supply of Goods and Services has been discontinued w.e.f. 1 April 2020 as per correction slip issued by the Controller General of Accounts, New Delhi.

⁵ Includes Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services.

Table 2.12: Grants-in-aid received from GoI

(₹ in crore)

| Head | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------------|------------------|------------------|-----------------|-----------------------|
| Grants for Centrally Sponsored Schemes | 2,843.09 | 2,851.99 | 3,135.18 | 3,332.31 | 2,919.81 |
| Finance Commission Grants | 1,274.26 | 2,005.74 | 2,364.00 | 1,192.05 | 1,617.56 ^s |
| Compensation for Loss of Revenue arising out of implementation of GST | 2,820.00 | 5,453.43 | 5,065.81* | 2,908.67** | 2,575.89 |
| Other Transfer/Grants to States | 136.19 | 210.75 | 1,683.14 | 165.21 | 0.00 |
| Total | 7,073.54 | 10,521.91 | 12,248.13 | 7,598.24 | 7,113.26 |
| Percentage of increase/decrease over the previous year | 36 | 49 | 16 | (-)38 | (-) 6 |
| Percentage of GIA to Revenue Receipts | 11 | 16 | 18 | 10 | 8 |

Source: Finance Accounts of the respective years

* Excludes ₹ 4,352 crore as back-to-back loan to State from GoI in lieu of GST compensation shortfall during the year 2020-21

** Excludes ₹ 7,394 crore as back-to-back loan to State from GoI in lieu of GST compensation shortfall during the year 2021-22

\$ During 2022-23, the State Government has not received revenue deficit grant.

36.21 per cent of the GIA during 2022-23 was on account of compensation in lieu of loss of revenue arising out of implementation of GST.

(a) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 2,919.81 crore for Centrally Sponsored Schemes during 2022-23, the major amounts were given to:

- AMRUT (Atal Mission for Rejuvenation and Urban Transformation and Smart Cities Mission) (₹ 245 crore-260.29 per cent increase over previous year).
- Anganwadi Service (ICDS) (₹ 197.07 crore- 12.39 per cent increase over previous year).
- Indira Gandhi National Pension Scheme (₹ 180.39 crore).
- National Education Mission- Samagra Shiksha Secondary Education (₹ 296.84 crore - 23.85 per cent increase over previous year) Samagra Shiksha Elementary Education (₹ 373.37 crore- 31.54 per cent increase over previous year).
- Pradhan Mantri Gram Sadak Yojna- (₹ 1,682.25 crore - 52.37 per cent decrease over previous year).
- Pradhan Mantri Poshan Shakti Nirman (Poshan) (₹ 152.90 crore).
- Rashtriya Krishi Vikas Yojna (₹ 161.38 crore – 176.76 per cent increase over previous year).

(b) Transfer of funds to Single Nodal Agency (SNA)

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23 March 2021 had notified the procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds

released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the respective SNA's account alongwith corresponding State share.

As per SNA report of PFMS (Public Financial Management System), the State Government received ₹ 2,737.87 crore being Central share during the year in its Treasury Accounts. The State Government transferred Central share of ₹ 3,018.71 crore received in Treasury Accounts and State share of ₹ 3,168.11 crore to SNAs. As on 31 March 2023, ₹ 2,378.76 crore was lying unspent in the bank accounts of SNAs.

However, the State Government intimated that it had received ₹ 3,034.10 crore being Central share during the year and transferred Central share of ₹ 3,034.10 crore, State share of ₹ 3,183.57 crore to the SNAs during the year. Out of total transfer of ₹ 6,217.67 crore, ₹ 425.42 crore was transferred through AC Bills, ₹ 4,847.48 crore through GIA bills and ₹ 944.77 crore through Fully Vouched Contingent Bills and other category of bills. Detailed vouchers and supporting documents of actual expenditure were not received by the office of Principal Accountant General (A&E) from the SNAs. The difference between the figures of SNA report of PFMS and as provided by the State Government needs reconciliation.

(iii) Fifteenth Finance Commission Grants

Fifteenth Finance Commission (15th FC) grant was provided to the States for local bodies and State Disaster Response Fund (SDRF). Details of grants provided by GoI are given in **Table 2.13**.

Table 2.13: Recommended amount, actual release and transfers of Grant-in-aid

(₹ in crore)

| Transfers | Recommendation of the 15 th FC | | | Actual release by GoI | | | Transfers made by State Government | | |
|---|---|-----------------|-----------------|-----------------------|-----------------|-----------------|------------------------------------|-----------------|-----------------|
| | 2021-22 | 2022-23 | Total | 2021-22 | 2022-23 | Total | 2021-22 | 2022-23 | Total |
| Local Bodies | | | | | | | | | |
| (i) Grants to Panchayati Raj Institutions (PRIs) | 935.00 | 968.00 | 1,903.00 | 467.50 | 660.96 | 1,128.46 | 467.50 | 660.96 | 1,128.46 |
| (a) General Basic Grant | 374.00 | 387.20 | 761.20 | 187.00 | 380.46 | 567.46 | 187.00 | 380.46 | 567.46 |
| (b) General Performance Grants | 561.00 | 580.80 | 1,141.80 | 280.50 | 280.50 | 561.00 | 280.50 | 280.50 | 561.00 |
| (ii) Grants to Urban Local Bodies (ULBs) | 461.00 | 477.00 | 938.00 | 199.75 | 394.00 | 593.75 | 223.75 | 400.25 | 624.00 |
| (a) General Basic Grant | 154.80 | 160.40 | 315.20 | 77.40 | 157.60 | 235.00 | 77.40 | 157.60 | 235.00 |
| (b) General Performance Grants | 306.20 | 316.60 | 622.80 | 122.35 | 236.40 | 358.75 | 146.35 | 242.65 | 389.00 |
| Total for Local Bodies | 1,396.00 | 1,445.00 | 2,841.00 | 667.25 | 1,054.96 | 1,722.21 | 691.25 | 1,061.21 | 1,752.46 |
| State Disaster Response Fund | 491.00 | 516.00 | 1,007.00 | 392.80 | 412.80 | 805.60 | 392.80 | 412.80 | 805.60 |
| Grand Total | 1,887.00 | 1,961.00 | 3,848.00 | 1,060.05 | 1,467.76 | 2,527.81 | 1,084.05 | 1,474.01 | 2,558.06 |

Source: Information provided by the Finance Department

- As against the amount of ₹ 1,903 crore recommended by 15th FC in respect of PRIs, GoI released ₹ 1,128.46 crore during the period 2021-22 and 2022-23. The amount released by GoI was released by Government of Haryana during the same period.

- In respect of ULBs, against the recommended amount of ₹ 938 crore, GoI released ₹ 593.75 crore during the period from 2021-22 and 2022-23 against which the State Government released ₹ 624 crore during the same period.
- In respect of SDRF, 15th FC recommended Centre and State share in the ratio of 75:25. As against the recommended share of ₹ 1,007 crore, GoI released ₹ 805.60 crore during the period from 2021-22 and 2022-23. State Government released ₹ 805.60 crore during the same period.

2.3.3 Capital Receipts

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. The capital receipts during 2018-19 to 2022-23 are detailed in **Table 2.14**.

Table 2.14: Trends in growth and composition of capital receipts

(₹ in crore)

| Sources of State's Receipts | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|------------------|------------------|------------------|------------------|------------------|
| Capital Receipts | 39,685.88 | 49,878.46 | 49,959.64 | 48,279.20 | 80,960.95 |
| Miscellaneous Capital Receipts | 49.01 | 54.01 | 62.96 | 67.15 | 73.91 |
| Recovery of Loans and Advances | 5,371.90 | 5,392.63 | 431.95 | 500.24 | 237.75 |
| Public Debt Receipts | 34,264.97 | 44,431.82 | 49,464.73 | 47,711.81 | 80,649.29 |
| Internal Debt ⁶ | 34,140.14 | 44,329.43 | 49,340.05 | 47,568.21 | 79,378.99 |
| <i>Growth rate</i> | 59.92 | 29.85 | 11.30 | -3.59 | 66.87 |
| Loans and advances from GoI | 124.83 | 102.39 | 124.68* | 143.60** | 1,270.30 |
| <i>Growth rate</i> | (-) 11.47 | (-) 17.98 | 21.77 | 15.17 | 784.61 |
| Rate of growth of debt Capital Receipts | 59.45 | 29.67 | 11.33 | (-) 3.54 | 69.03 |
| Rate of growth of non-debt capital receipts | (-) 15.04 | 0.47 | (-) 90.91 | 14.65 | (-) 45.07 |
| Rate of growth of GSDP | 9.41 | 4.76 | 1.32 | 17.36 | 14.18 |
| Rate of growth of Capital Receipts (<i>per cent</i>) | 42.39 | 25.68 | 0.16 | (-)3.36 | 67.69 |

Source: Finance Accounts of the respective years

* Excluding GoI back-to-back loans of ₹ 4,352 crore during the year 2020-21

** Excluding GoI back-to-back loans of ₹ 7,394 crore during the year 2021-22 in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/December 2021).

Internal Debt receipts increased by ₹ 31,810.78 crore during 2022-23 in comparison to 2021-22. Miscellaneous Capital Receipts increased by ₹ 6.76 crore in 2022-23 as compared to 2021-22. Further, the recovery of loans and advances decreased substantially by ₹ 262.49 crore in 2022-23 (₹ 237.75 crore) in comparison to 2021-22 (₹ 500.24 crore).

2.3.4 State's performance in mobilisation of 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

⁶ Including gross figure under Ways and Means Advances (₹ 21,134.24 crore).

mobilisation 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 2022-23 vis-à-vis assessment made by 15th FC and MTFPS are given in **Table 2.15**.

Table 2.15: Actual tax and non-tax receipts vis-à-vis projections made by 15th FC and MTFPS

| | 15 th FC projection | Budget estimates | MTFPS projection | Actual | Percentage variation of actual over | | |
|------------------------|--------------------------------|------------------|------------------|--------|-------------------------------------|------------------|------------------|
| | | | | | 15 th FC projection | Budget estimates | MTFPS projection |
| (₹ in crore) | | | | | | | |
| Tax revenue | 62,892 | 73,728 | 73,728 | 62,961 | 0.11 | (-) 14.60 | (-) 14.60 |
| Non-tax revenue | 9,163 | 12,205 | 12,205 | 8,742 | (-) 4.59 | (-) 28.37 | (-) 28.37 |

The actual collection under State's own tax revenue was slightly more by 0.11 *per cent* of the projections made by 15th FC but fell short by 14.60 *per cent* of the budget estimates and MTFPS projection. The actual receipts under non-tax revenue fell short by 4.59 *per cent* of the projections made by 15th FC and by 28.37 *per cent* of budget estimates and MTFPS. Thus, the State Government could not achieve even their own targets projected in the budget and MTFPS.

2.4 Application of Resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. The application of resources is analysed under various headings such as growth and composition of expenditure, revenue expenditure, committed expenditure and financial assistance to local bodies and other institutions in the succeeding paragraphs.

2.4.1 Growth and composition of expenditure

The expenditure of State Government can be classified in two categories namely Revenue Expenditure and Capital Expenditure. **Revenue Expenditure** includes charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organisation, including establishment and administrative expenses.

Capital Expenditure includes all charges for the first construction of a project as well as charges for intermediate maintenance of the work while not opened for service and also bears charges for such further additions and improvements as may be sanctioned under the rules made by competent authority.

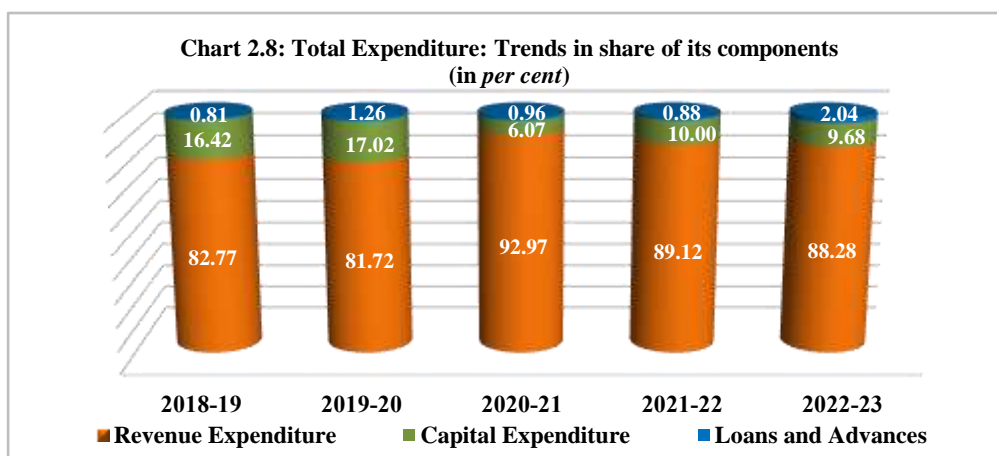
Trend and composition of total expenditure over the last five years (2018-23) are shown in **Table 2.16**.

Table 2.16: Total expenditure and its composition

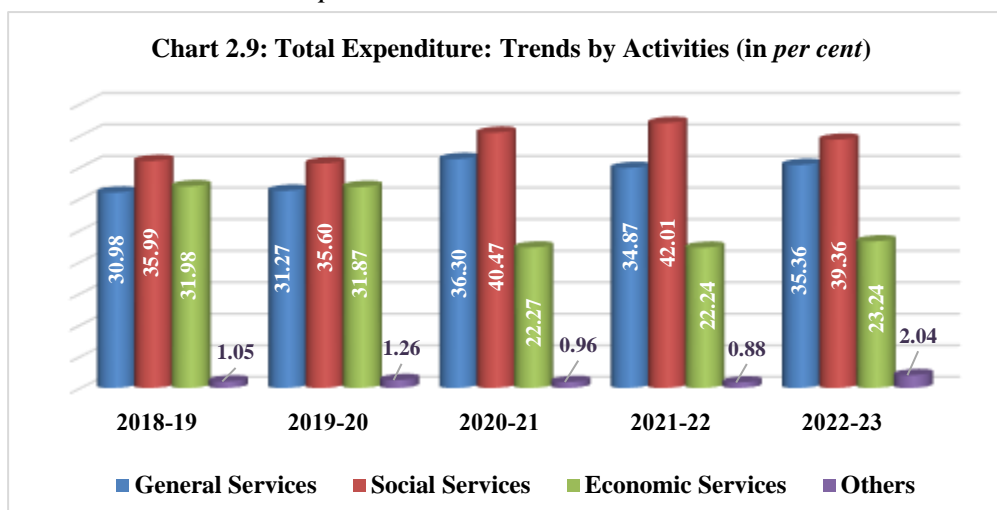
(₹ in crore)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--------------------------------|---------------|-----------------|---------------|-----------------|-----------------|
| Total Expenditure (TE) | 93,218 | 1,03,823 | 96,742 | 1,10,437 | 1,20,533 |
| Revenue Expenditure (RE) | 77,155 | 84,848 | 89,946 | 98,425 | 1,06,406 |
| Capital Expenditure | 15,307 | 17,666 | 5,870 | 11,046 | 11,665 |
| Loans and Advances | 756 | 1,309 | 926 | 966 | 2,462 |
| GSDP | 698,940 | 732,195 | 741,850 | 870,665 | 9,94,154 |
| As a percentage of GSDP | | | | | |
| TE/GSDP | 13.34 | 14.18 | 13.04 | 12.68 | 12.12 |
| RE/GSDP | 11.04 | 11.59 | 12.12 | 11.30 | 10.70 |
| CE/GSDP | 2.19 | 2.41 | 0.79 | 1.27 | 1.17 |
| Loans and Advances/GSDP | 0.11 | 0.18 | 0.12 | 0.11 | 0.25 |

Total expenditure increased by 29.30 per cent over a period of five years (2018-23). Revenue expenditure increased by 37.91 per cent while capital expenditure decreased by 23.79 per cent during the period 2018-19 to 2022-23.



As depicted in *Chart 2.8*, the share of revenue expenditure in total expenditure increased from 82.77 per cent in 2018-19 to 88.28 per cent in 2022-23 while the share of capital expenditure in total expenditure decreased from 16.42 per cent in 2018-19 to 6.07 per cent in 2020-21 but increased to 9.68 per cent in 2022-23. The share of loans and advances was 0.81 per cent in 2018-19 which increased to 2.04 per cent in 2022-23.



As shown in **Chart 2.9**, the share of general services, which includes interest payments, had shown an increasing trend since 2018-19 from 30.98 per cent in 2018-19 to 36.30 per cent in 2020-21. However, the same declined to 35.36 per cent in 2022-23. The share of social services also increased from 35.99 per cent to 42.01 per cent in 2021-22, however the same declined to 39.36 per cent in 2022-23. Expenditure on economic services decreased from 31.98 per cent in 2018-19 to 22.24 per cent in 2021-22 slightly increased to 23.24 per cent in 2022-23. The combined expenditure on social and economic services, which represents development expenditure decreased from 67.97 per cent in 2018-19 to 62.60 per cent in 2022-23. Others which include Grants to Local Bodies and Loans and Advances was 1.05 per cent of total expenditure during 2018-19 that increased to 2.04 per cent during 2022-23.

2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations. As such, it does not result in any addition to the State's infrastructure and service network. **Table 2.17** presents the growth of revenue expenditure over five years (2018-23).

Table 2.17: Growth of revenue expenditure during 2018-23

(₹ in crore)

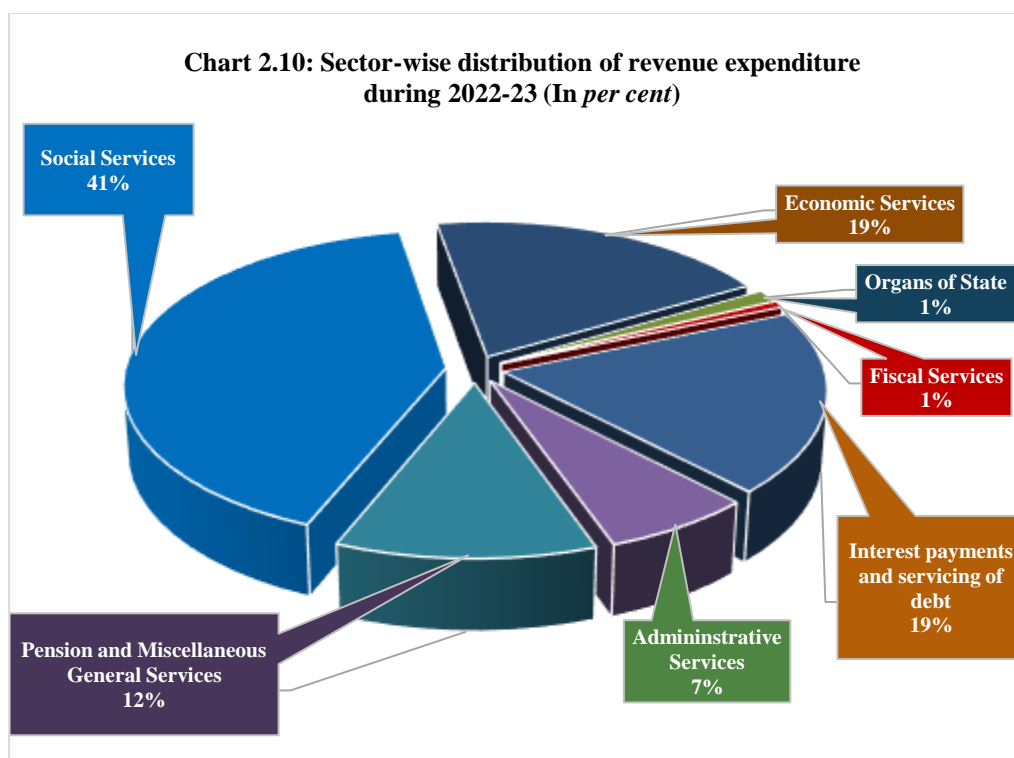
| Particulars | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---------------|-----------------|---------------------------|-----------------|-----------------|
| Total Expenditure (TE) | 93,218 | 1,03,823 | 96,742⁷ | 1,10,437 | 1,20,533 |
| Revenue Expenditure (RE) | 77,155 | 84,848 | 89,946 | 98,425 | 1,06,406 |
| Rate of Growth of RE (per cent) | 5.32 | 9.97 | 6.01 | 9.43 | 8.11 |
| Revenue Expenditure as percentage of TE | 82.77 | 81.72 | 92.98 | 89.12 | 88.28 |
| RE/GSDP (per cent) | 11.04 | 11.59 | 12.12 | 11.30 | 10.70 |
| RE as percentage of RR | 117.11 | 125.04 | 133.13 | 126.04 | 119.30 |
| Revenue Receipts (RR) | 65,885 | 67,858 | 67,561 | 78,092 | 89,194 |
| Rate of growth of RR (per cent) | 5.09 | 2.99 | (-) 0.44 | 15.59 | 14.22 |
| GSDP | 6,98,940 | 7,32,195 | 7,41,850 | 8,70,665 | 9,94,154 |
| Rate of growth of GSDP (per cent) | 9.41 | 4.76 | 1.32 | 17.36 | 14.18 |

Source: Finance Accounts of the respective years

Revenue expenditure during 2018-23 increased by ₹ 29,251 crore (37.91 per cent). Its percentage to GSDP increased from 11.04 in 2018-19 to 12.12 in 2020-21 and decreased to 10.70 per cent in 2022-23. Revenue expenditure increased by eight per cent from ₹ 98,425 crore in 2021-22 to ₹ 1,06,406 crore in 2022-23.

Revenue expenditure in 2022-23 at ₹ 1,06,406 crore was less than the projections made in Budget and MTFPS (₹ 1,16,199 crore). However, the revenue expenditure was more by ₹ 29,181 crore as compared to the normative assessment of 15th FC (₹ 77,225 crore). Sector-wise distribution of revenue expenditure is presented in **Chart 2.10**.

⁷ Excluding Appropriation to Contingency Fund of ₹ 800 crore.



2.4.2.1 Major changes in Revenue Expenditure

Revenue expenditure increased by ₹ 7,981 crore (eight per cent) from ₹ 98,425 crore in 2021-22 to ₹ 1,06,406 crore in 2022-23. Revenue expenditure on General services increased by ₹ 4,120.75 crore due to increase in expenditure mainly on Pensions and other retirement benefits, Police service, interest payments and Other administrative services. The expenditure on Social Services increased by ₹ 2,752.71 crore over the previous year due to increase in expenditure mainly on General Education, Medical and Public Health, Water Supply and Sanitation, Social Security and Welfare offset by decrease in expenditure on Urban Development. Expenditure on Economic services increased by ₹ 1,107.72 crore due to increase in expenditure on Crop Husbandry, Other Rural Development, Command Area Development, Village and Small Industries and Cooperation offset by decrease in expenditure on Agriculture Research and Education.

Significant variations under various Major Heads of Accounts with regard to revenue expenditure of the State during the current year as compared to the previous year are depicted in *Table 2.18*.

Table 2.18: Major variations in Revenue Expenditure during 2022-23 as compared to 2021-22**(₹ in crore)**

| Major Heads of Account | 2021-22 | 2022-23 | Increase (+)/ Decrease (-) |
|---|------------------|------------------|-------------------------------|
| General Services | 37,947.91 | 42,068.66 | 4,120.75 |
| 2049-Interest Payments | 18,361.60 | 20,095.57 | 1,733.97 |
| 2055-Police | 5,065.07 | 5,568.95 | 503.88 |
| 2070-Other Administrative Services | 140.11 | 239.49 | 99.38 |
| 2071- Pension and other Retirement benefits | 10,616.71 | 12,403.83 | 1,787.12 |
| Social Services | 40,927.67 | 43,680.38 | 2,752.71 |
| 2202-General Education | 14,483.90 | 17,247.22 | 2,763.32 |
| 2210-Medical and Public Health | 5,763.24 | 6,044.38 | 281.14 |
| 2215-Water Supply and Sanitation | 1,856.25 | 2,243.26 | 387.01 |
| 2217-Urban Development | 4,679.28 | 3,758.13 | (-) 921.15 |
| 2235-Social Security and Welfare | 9,750.56 | 10,035.81 | 285.25 |
| Economic Services | 19,549.45 | 20,657.17 | 1,107.72 |
| 2401 Crop Husbandry | 1,965.03 | 2,243.09 | 278.06 |
| 2415 Agriculture Research and Education | 573.00 | 142.88 | (-) 430.12 |
| 2515-Other Rural Development Programmes | 1,586.22 | 2,140.93 | 554.71 |
| 2705 Command Area Development | 315.28 | 683.54 | 368.26 |
| 2851- Village and Small industries | 264.61 | 512.95 | 248.34 |
| 2425-Cooperation | 447.25 | 572.01 | 124.76 |

Source: Finance Accounts of the respective years.

- Increase of ₹ 1,734 crore in 'Interest payments' was mainly due to increase of interest payment of ₹ 1,797 crore in 'Interest on Market Loans' and ₹ 242 crore in 'Interest on Reserve Funds' partially offset by decrease of ₹ 130 crore in 'Interest on Other Internal Debts', ₹ 116 crore in 'Interest on Loans and Advances from Central Government' and ₹ 102 crore in 'Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government';
- Increase of ₹ 504 crore in 'Police' was due to increase of ₹ 292 crore in 'District Police', ₹ 169 crore in 'Wireless and Computers' and ₹ 43 crore in 'Modernisation of Police';
- Increase of ₹ 99 crore in 'Other Administrative Services' was due to increase of ₹ 91 crore in 'Fire Protection and Control';
- Increase of ₹ 1,787 crore in 'Pensions and other Retirement Benefits' was mainly due to increase of ₹ 944 crore in 'Superannuation and Retirement Allowances', ₹ 128 crore in 'Gratuities', ₹ 237 crore in 'Family Pensions' and ₹ 381 crore in 'Government Contribution for Defined Contribution Pension Scheme';
- Increase of ₹ 2,763 crore in 'General Education' was mainly due to increase of ₹ 407 crore in 'Government Primary Schools', ₹ 169 crore in 'Sarvshiksha Abhiyan', ₹ 109 crore in 'National Programme of Mid Day Meals in Schools', ₹ 116 crore in 'Special Component Plan for

Scheduled Castes’, ₹ 874 crore in ‘Scholarships’ and ₹ 766 crore in ‘Government Secondary Schools’;

- Increase of ₹ 281 crore in ‘Medical and Public Health’ was due to increase of ₹ 279 crore in ‘Hospitals and Dispensaries’;
- Increase of ₹ 387 crore in ‘Water Supply and Sanitation’ was due to increase of ₹ 253 crore in ‘Direction and Administration’;
- Decrease of ₹ 921 crore in ‘Urban Development’ was mainly due to decrease of ₹ 957 crore in ‘Assistance to Local Bodies, Corporations’ and ₹ 688 crore in ‘Assistance to Municipalities/ Municipal Councils’ partially offset by increase of ₹ 441 crore in ‘Assistance to Public Sector and other Undertakings’, ₹ 231 crore in ‘Assistance to Municipal Corporation’ and ₹ 47 crore in ‘Special Component Plan for Scheduled Castes’;
- Increase of ₹ 285 crore in ‘Social Security and Welfare’ was due to increase of ₹ 242 crore in ‘Pension under Social Security Scheme’;
- Increase of ₹ 278 crore in ‘Crop Husbandry’ was due to increase of ₹ 256 crore in ‘Commercial Crops’;
- Decrease of ₹ 430 crore in ‘Agriculture Research and Education’ was due to decrease of ₹ 421 crore in ‘Education under Sub-Major Heads-01-Crop Husbandry’;
- Increase of ₹ 555 crore in ‘Other Rural Development Programme’ was mainly due to increase of ₹ 369 crore in ‘Panchayati Raj’, ₹ 118 crore in ‘Provision of Urban Amenities in Rural Areas’ and ₹ 193 crore in ‘Assistance to Gram Panchayats’ partially offset by decrease of ₹ 96 crore in ‘Assistance to Zila Parishads/District Level Panchayats’, ₹ 71 crore in ‘Assistance to Block Panchayats/ intermediate level’;
- Increase of ₹ 368 crore in ‘Command Area Development’ was mainly due to increase of ₹ 125 crore under the minor heads related to ‘Assistance to Autonomous Bodies’, ₹ 260 crore in ‘Assistance to Public Sector and other Undertakings’ partially offset by decrease of ₹ 30 crore in ‘Special Component Plan for Scheduled Castes’;
- Increase of ₹ 248 crore in ‘Village and Small Industries’ was due to increase of ₹ 231 crore in ‘Small Scale Industries’; and
- Increase of ₹ 125 crore in ‘Co-operation’ was due to increase of ₹ 114 crore in ‘Assistance to credit co-operatives’.

2.4.2.2 Committed Expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources.

Apart from above, there are certain items of inflexible expenditure which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike for variable transactions such as capital expenditure, etc. For example, the following items may be considered as inflexible expenditure:

- (i) Devolution to local bodies - statutory devolutions to local bodies for pay and allowances (devolution/transfer for capital expenditure).
- (ii) Statutory requirements of contribution to Reserve Funds - Contribution to Consolidated Sinking Fund (CSF), Guarantee Redemption Fund (GRF), State Disaster Mitigation/Response Fund (SDMF/SDRF), etc.
- (iii) Recoupment of Contingency Fund - Amount recouped within the year.
- (iv) Transfer of cess to reserve fund/other body, which are statutorily required.
- (v) Share contribution of CSS against the Central Fund received - Amount of State share to be transferred to SNAs/spent by the State.
- (vi) Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure - Interest Payment.

Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. Trend analysis of committed and inflexible expenditure and its components is depicted in **Table 2.19** and share of committed expenditure in revenue expenditure is shown in **Chart 2.11** during 2018-23.

Table 2.19: Components of Committed Expenditure

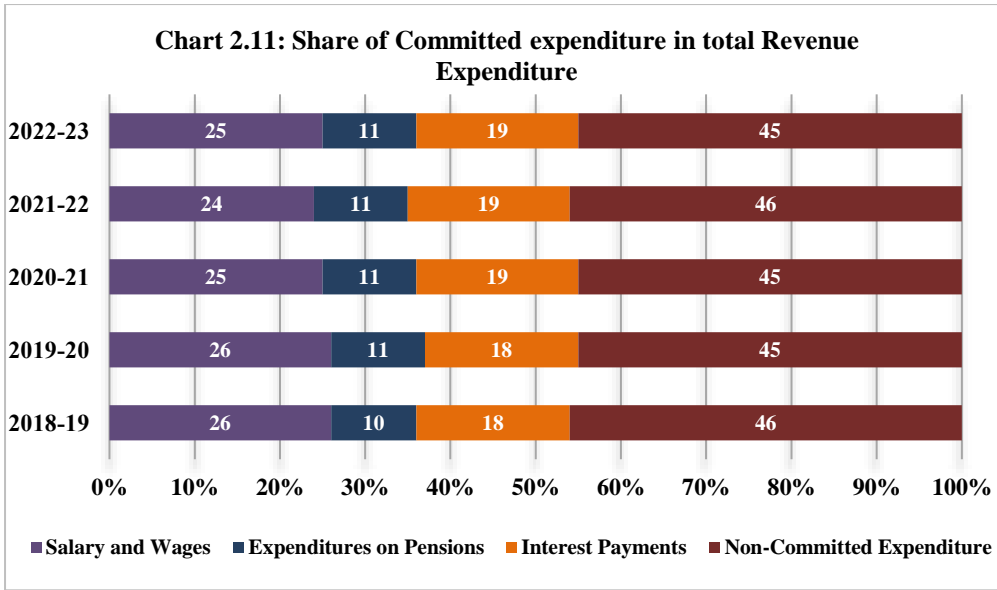
(₹ in crore)

| Components of Committed Expenditure | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------------|-----------------|-----------------|-----------------|---------------------|
| Salaries and wages | 19,763 | 22,365 | 22,595 | 24,236 | 26,409 ⁸ |
| Expenditure on Pensions | 8,140 | 8,833 | 9,713 | 10,617 | 12,404 |
| Interest Payments | 13,551 | 15,588 | 17,115 | 18,362 | 20,096 |
| Total | 41,454 | 46,786 | 49,423 | 53,215 | 58,909 |
| As a percentage of Revenue Receipts (RR) | | | | | |
| Committed Expenditure | | | | | |
| Salaries and Wages | 30.00 | 32.96 | 33.44 | 31.04 | 29.61 |
| Expenditure on Pensions | 12.35 | 13.02 | 14.38 | 13.60 | 13.91 |
| Interest Payments | 20.57 | 22.97 | 25.33 | 23.51 | 22.53 |
| Total | 62.92 | 68.95 | 73.15 | 68.15 | 66.05 |
| As a percentage of Revenue Expenditure (RE) | | | | | |
| Salaries and Wages | 25.62 | 26.36 | 25.12 | 24.62 | 24.82 |
| Expenditure on Pensions | 10.55 | 10.41 | 10.80 | 10.79 | 11.65 |
| Interest Payments | 17.56 | 18.37 | 19.03 | 18.66 | 18.89 |
| Total | 53.73 | 55.14 | 54.95 | 54.07 | 55.36 |
| Components of Inflexible Expenditure | | | | | |
| Statutory devolution to local bodies | 3,537.38 | 4,903.07 | 5,094.39 | 3,074.55 | 4,908.10 |
| Contribution to Reserve Funds | 456.81 | 1,786.26 | 784.41 | 1,153.64 | 955.82 |
| Recoupment to Contingency Fund | 12.00 | 0 | 0 | 900.00 | 0 |
| Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure- Interest payment | 13.17 | 10.23 | 54.05 | 51.10 | 1.33 |
| Total | 4,019.36 | 6,699.56 | 5,932.85 | 5,179.29 | 5,865.25 |
| As a percentage of Revenue Receipts (RR) | 6.10 | 9.87 | 8.78 | 6.63 | 6.58 |
| As a percentage of Revenue Expenditure (RE) | 5.21 | 7.90 | 6.60 | 5.26 | 5.51 |
| Non-Committed RE | 35,701 | 38,062 | 40,523 | 45,210 | 47,497 |
| Percentage of RE | 46.27 | 44.86 | 45.05 | 45.93 | 44.64 |
| Percentage of TE | 38.30 | 36.66 | 41.89 | 40.94 | 39.41 |
| Subsidies | 8,549 | 8,105 | 7,650 | 9,535 | 9,360 |
| Subsidies as percentage of non-committed expenditure | 23.95 | 21.29 | 18.88 | 21.09 | 19.71 |

Source: Finance Accounts of the respective years.

Table 2.19 shows that percentage of non-committed expenditure to revenue expenditure ranged between 46.27 per cent and 44.64 per cent during the period from 2018-19 to 2022-23 to which subsidies constituted the dominant proportion ranging between 18.88 per cent and 23.95 per cent for the same period.

⁸ Includes wages of ₹ 962 crore.



The total expenditure (₹ 57,947 crore) on salary (excluding wages), interest and pension payments was lesser by ₹ 2,249 crore (3.74 per cent) than the projections by the Government in MTFPS (₹ 60,196 crore) and it consumed 64.97 per cent of the revenue receipts.

Salary and Wages

Expenditure on Salaries and Wages (₹ 26,409 crore) increased by 8.97 per cent during the year 2022-23 in comparison to the previous year (₹ 24,236 crore) and constituted 24.82 per cent of revenue expenditure and 29.61 per cent of revenue receipts. Expenditure on Salaries (₹ 25,447 crore) was lesser by ₹ 2,554 crore than the projections by the State Government in MTFPS (₹ 28,001 crore) and consumed 28.53 per cent of the revenue receipts.

Interest Payments

During the year 2022-23, interest payments were to the tune of ₹ 20,096 crore (18.89 per cent of revenue expenditure). Interest on Market Borrowings (₹ 14,809.81 crore), UDAY Bonds (₹ 1,772.13 crore), loans from National Co-operative Development Corporation (₹ 450.72 crore) and special securities issued to the National Small Savings Fund of the Central Government (₹ 707.47 crore) continued to be the major components of interest payments. Interest Payments (₹ 20,096 crore) was lesser by ₹ 898 crore than the projections made by State Government in MTFPS (₹ 20,994 crore) and consumed 22.53 per cent of the revenue receipts.

Pensions and other Retirement benefits

The expenditure on pension and other retirement benefits to State Government pensioners during the year 2022-23 was ₹ 12,404 crore and constituted 11.65 per cent of revenue expenditure. Pension payments was higher by ₹ 1,203 crore

than the estimates by the State Government in the Budget and MTFPS by ₹ 11,201 crore and consumed 13.91 *per cent* of revenue receipts.

Committed expenditure on account of salary and wages, interest and pensions increased from 53.73 *per cent* to 55.36 *per cent* of the revenue expenditure during 2018-19 to 2022-23 and consumed 66.05 *per cent* of the revenue receipts.

Inflexible expenditure

The components of inflexible expenditure which include among others statutory devolution to local bodies and contribution to Reserve funds showed an increasing trend during the period 2018-19 to 2019-20 but thereafter decreased in 2020-21 and 2021-22. During the year 2022-23 it increased to ₹ 5,865.25 crore from ₹ 5,179.29 crore in 2021-22. As a percentage of revenue expenditure, inflexible expenditure increased from 5.21 *per cent* in 2018-19 to 7.90 *per cent* in 2019-20 and thereafter showed a decreasing trend upto 2022-23 (5.51 *per cent*).

2.4.2.3 Undischarged liabilities in National Pension System

The State Government employees recruited on or after 1 January 2006 are eligible for the new pension scheme called 'Defined Contribution Pension Scheme' (DCPS). In terms of the scheme, the employee contributes ten *per cent* of the basic pay and dearness allowance, which is matched by the State Government. With effect from 1st January 2022, the State Government has decided to enhance the monthly contribution of State Government share in respect of State Government Employees to 14 *per cent* instead of the existing rate of 10 *per cent* and the entire amount, is transferred to the designated fund manager through the National Security Depository Limited (NSDL).

During the year 2022-23, employee's contribution of ₹ 1,004.06 crore was booked under Major Head 8342-Other Deposit 117- Defined Contribution Pension Scheme for Government employees in Public Account as per prescribed procedure. Government share of ₹ 1,321.09 crore was transferred from Major Head 2071- Pension and Retirement Benefits, 01- Civil, 117- Defined contributory Pension Scheme to Major Head 8342- Other Deposits, 117- Defined Contribution Pension Scheme in Public Account. The employer's share alongwith employee share would then be transferred to NSDL from the Public Account.

Against the employee's contribution of ₹ 1,004.06 crore, the State Government transferred ₹ 2,343.02 crore including Government share of ₹ 1,321.09 crore to NSDL, leaving a balance of ₹ 0.80 crore as on 31 March 2023.

As per the Ministry of Finance, GoI, no contributions are to be parked under the Head of Account '8342-117' Other Deposits-Defined Contribution

Pension Scheme even as a temporary measure. Audit noted that an amount of ₹ 0.80 crore was parked under the above Major Head as on 31st March 2023 as depicted in **Table 2.20**.

Table 2.20: Details of contribution and investment under DCPS

(₹ in crore)

| Year | Opening Balance | Employee Contribution | Contribution by the State Government | Total Receipt during the year | Total transferred to NSDL | Short transferred to NSDL |
|----------------------|-----------------|-----------------------|--------------------------------------|-------------------------------|---------------------------|---------------------------|
| | 1 | 2 | 3 | 4 = (2+3) | 5 | 6 = 5-(1+4) |
| 2008-09 ⁹ | 0.02 | 0.02 | 0 | 0.02 | 0 | 0.04 |
| 2009-10 | 0.04 | 28.88 | 9.18 | 38.06 | 23.91 | 14.19 |
| 2010-11 | 14.19 | 78.29 | 37.07 | 115.36 | 101.13 | 28.42 |
| 2011-12 | 28.42 | 104.35 | 67.64 | 171.99 | 183.00 | 17.41 |
| 2012-13 | 17.41 | 163.58 | 98.76 | 262.34 | 302.80 | (-) 23.05 |
| 2013-14 | (-) 23.05 | 240.47 | 143.25 | 383.72 | 421.26 | (-) 60.59 |
| 2014-15 | (-) 60.59 | 314.54 | 283.69 | 598.23 | 529.53 | 8.11 |
| 2015-16 | 8.11 | 328.94 | 278.83 | 607.77 | 596.45 | 19.43 |
| 2016-17 | 19.43 | 382.15 | 378.04 | 760.19 | 729.70 | 49.92 |
| 2017-18 | 49.92 | 479.94 | 460.44 | 940.38 | 975.76 | 14.54 |
| 2018-19 | 14.54 | 565.88 | 534.30 | 1,100.18 | 1,086.16 | 28.56 |
| 2019-20 | 28.56 | 717.91 | 694.20 | 1,412.11 | 1,407.78 | 32.89 |
| 2020-21 | 32.89 | 778.53 | 766.83 | 1,545.36 | 1,535.18 | 43.07 |
| 2021-22 | 43.07 | 875.35 | 939.66 | 1,815.01 | 1,839.41 | 18.67 |
| 2022-23 | 18.67 | 1,004.06 | 1,321.09 | 2,325.15 | 2,343.02 | 0.80 |

Source: Finance Accounts of the respective years.

The State Government should examine the reasons and put in place a mechanism to ensure that contribution of employees and equally matched Government contribution are fully transferred to NSDL in a timely manner.

Further, the State Government is liable to pay interest on delayed transfer of NPS balances at the corresponding interest rate applicable to the General Provident Fund (GPF) subscribers. During the year 2022-23, due to non-payment of interest on balances lying under Defined Contribution Pension Scheme for Government employees amounting to ₹ 1.33 crore, the revenue and fiscal deficit was understated to that extent.

2.4.2.4 Subsidies

Expenditure on subsidies decreased from ₹ 8,549 crore in 2018-19 to ₹ 7,650 crore in 2020-21, increased to ₹ 9,535 crore in 2021-22 and decreased to ₹ 9,360 crore in 2022-23 which was 10.49 per cent of the revenue receipts and 8.80 per cent of revenue expenditure as per details given in **Table 2.21**. The subsidies were disbursed for Power: ₹ 7,066 crore (75.49 per cent), Agriculture and allied activities: ₹ 1,839 crore (19.65 per cent), Village and Small Industries: ₹ 336 crore (3.59 per cent) and Social Services: ₹ 119 crore (1.27 per cent). The total subsidy of ₹ 6,763 crore to rural electrification including subsidy for Subsidised Tariff to Domestic Consumers was higher than the projection in MTFPS (₹ 5,983 crore).

⁹ The figures prior to 2008-09 is in thousands which is not possible to be reflected in table after converting it into crore. So, the figures of NPS have been shown in table from 2008-09.

Table 2.21: Expenditure on subsidies during 2018-23

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|---------|---------|
| Subsidies (₹ in crore) | 8,549 | 8,105 | 7,650 | 9,535 | 9,360 |
| Subsidies as a percentage of Revenue Receipts | 12.98 | 11.94 | 11.32 | 12.21 | 10.49 |
| Subsidies as a percentage of Revenue Expenditure | 11.08 | 9.55 | 8.51 | 9.69 | 8.8 |

Source: Finance Accounts of the respective years.

2.4.2.5 Financial assistance by the State Government to Local Bodies and Other Institutions

Table 2.22: Financial assistance to local bodies and other institutions

(₹ in crore)

| Financial Assistance to Institutions | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|------------------|------------------|------------------|------------------|------------------|
| (A) Local Bodies | | | | | |
| Urban Local Bodies | 2,092.31 | 2,279.46 | 2,766.64 | 3,472.10 | 2,542.27 |
| Panchayati Raj Institutions | 2,547.17 | 3,098.12 | 3,235.92 | 954.97 | 1,357.53 |
| Total (A) | 4,639.48 | 5,377.58 | 6,002.56 | 4,427.07 | 3,899.80 |
| (B) Others | | | | | |
| Universities | 2,093.14 | 2,496.64 | 2,468.29 | 2,632.82 | 2,706.57 |
| Development Authorities | 865.54 | 812.88 | 1,104.22 | 1,072.47 | 802.91 |
| Statutory Corporations | 1,350.08 | 1,745.08 | 2,107.65 | 1,686.01 | 0.00 |
| Others (Autonomous Bodies) | 1,129.59 | 905.17 | 1,329.75 | 2,627.44 | 4,264.19 |
| Total (B) | 5,438.35 | 5,959.77 | 7,009.91 | 8,018.74 | 7,773.67 |
| Total (A+B) | 10,077.83 | 11,337.35 | 13,012.47 | 12,445.81 | 11,673.47 |
| GIA for creation of Capital Assets | 3,874.79 | 4,863.28 | 5,709.07 | 4,145.71 | 3,780.18 |
| GIA for other than the creation of Capital Assets | 6,203.04 | 6,474.07 | 7,303.40 | 8,300.10 | 7,893.29 |
| GIA given in kind | 55.55 | 50.06 | 42.99 | 52.62 | 49.48 |
| Revenue Expenditure | 77,155 | 84,848 | 89,946 | 98,425 | 106,406 |
| Assistance as percentage of Revenue Expenditure | 13.06 | 13.36 | 14.47 | 12.64 | 10.97 |

Source: Finance Accounts of the respective years.

Financial assistance to local bodies and other institutions increased from ₹ 10,077.83 crore in 2018-19 to ₹ 11,673.47 crore, constituting 10.97 per cent of the revenue expenditure during 2022-23. It decreased by ₹ 772.34 crore (6.21 per cent) over the previous year mainly due to decrease in release of financial assistance to Urban Local Bodies.

The Grants-in-aid for creation of capital assets showed an increasing trend during the period 2018-21 and decreased during 2021-23. Grants-in-aid for other than the creation of capital assets also showed an increasing trend during the period 2018-22 but in the year 2022-23 it marginally decreased. The share of financial assistance for creation of capital assets was between 32.38 per cent and 43.87 per cent and share of financial assistance for other than creation of capital assets was between 56.13 per cent and 67.62 per cent during the period 2018-23.

The schemes which received major financial assistance are shown in **Table 2.23**.

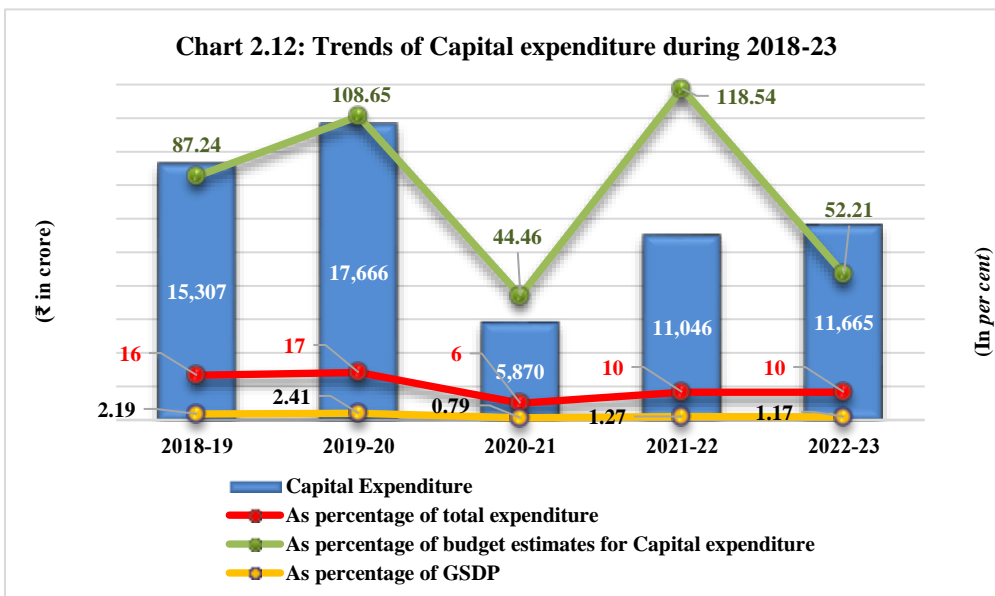
Table 2.23: Schemes which received major financial assistance during the year 2022-23.

| Scheme | Amount (₹ in crore) |
|---|------------------------|
| Sarva Shiksha Abhiyan | 483.50 |
| Rashtriya Madhyamik Shiksha Abhiyan | 386.66 |
| Assistance to M.D. University | 140.75 |
| Assistance to Kurukshetra University | 231.20 |
| Introduction of Pension Scheme for Non-Government Aided Colleges | 250.00 |
| Grant-in-aid to Non-Government Colleges | 470.00 |
| Development of Government Polytechnics | 87.00 |
| Grants-in-aid as State Scheme Under NRHM | 901.00 |
| Continuation of Rural Hospital and Dispensary renamed as Rural Health Service | 235.00 |
| Maharaja Agrasen Institute of Medical Research and Education, Agroha | 132.00 |
| AYUSHMAN Bharat Haryana Health Protection Mission | 170.00 |
| Establishment of Pt. B.D. Sharma University of Health Sciences, Rohtak | 730.00 |
| Grant-in-aid to Municipal Committee on the recommendation of State Finance Commission | 1,123.67 |
| Grant-in-aid to Haryana Agriculture University | 142.88 |
| Scheme for the one-time settlement for recovery linked incentive to Haryana Agriculture and Rural Development Bank and HARCO Bank | 251.74 |
| Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission | 370.00 |

Source: Finance Accounts.

2.4.3 Capital Expenditure

Capital Expenditure (capex) is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings etc. *Chart 2.12* shows details of capital expenditure and capital expenditure as percentage of total expenditure.



Source: Finance Accounts of the respective years

During the period from 2018-23, capital expenditure ranged between 0.79 per cent and 2.41 per cent of GSDP.

2.4.3.1 Major changes in Capital Expenditure

Capital expenditure of ₹ 11,664.95 crore which comprised of ₹ 3,755.82 crore on Social Services, ₹ 7,356.33 crore on Economic Services and ₹ 552.80 crore on General Services. The increase of ₹ 619.39 crore in the year 2022-23 was mainly due to increase in capital expenditure on Health and Family Welfare, Other Rural Development Programme, Irrigation and Flood Control, Industry and Minerals and Road Transport. There was a major decline in capital Expenditure on Water Supply, Sanitation, Housing and Urban Development by ₹ 1,963.58 crore during 2022-23 as shown in **Table 2.24**.

Table 2.24: Variation in Capital Expenditure during 2022-23 compared to 2021-22

(₹ in crore)

| Major Heads of Accounts | 2021-22 | 2022-23 | Increase (+)/ Decrease (-) |
|---|------------------|------------------|-------------------------------|
| Capital Expenditure | 11,045.56 | 11,664.95 | 619.39 |
| General Services | 562.07 | 552.80 | (-) 9.27 |
| Social Services | 5,471.24 | 3,755.82 | (-) 1,715.42 |
| Health and Family Welfare | 895.70 | 1,381.89 | 486.19 |
| Water Supply, Sanitation, Housing and Urban Development | 3,811.77 | 1,848.20 | (-) 1,963.57 |
| Education, Sports, Art and Culture | 578.6 | 389.03 | (-) 189.57 |
| Economic Services | 5,012.25 | 7,356.33 | 2,344.08 |
| Other Rural Development Programme | 100.04 | 407.27 | 307.23 |
| Industry and Minerals | 22.68 | 157.72 | 135.04 |
| Road Transport | 2,823.86 | 4,391.39 | 1,567.53 |
| Irrigation and Flood Control | 1,807.54 | 2,171.19 | 363.65 |

Source: Finance Accounts of the respective years.

2.4.3.2 Quality of capital expenditure

If the State Government keeps on making investments in loss making Government companies whose net worth has completely eroded, there are no chances of return on investment. Similarly, experience has shown the inevitability of write-off of the loans given to loss making corporations and other bodies such as sugar mills, financial corporations, etc. Requisite steps have to be taken to infuse transparency in such financial operations. This section presents an analysis of investments and other capital expenditure undertaken by the Government during 2022-23.

(i) Investments and Returns

The Government as of 31 March 2023 had invested ₹ 38,020.05 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 2.25**). The average return on these investments was 0.80 per cent in the last five years while the Government paid an average interest rate of 7.48 per cent on its borrowings during 2018-23.

Table 2.25: Return on Investment

| Investment/return/cost of borrowings | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------|-----------|-----------|-----------|-----------|
| Investment at the end of the year (₹ in crore) | 30,747.91 | 36,922.92 | 37,566.55 | 37,865.68 | 38,020.05 |
| Return (₹ in crore) * | 56.60 | 87.01 | 163.14 | 1,007.59 | 192.00 |
| Return (per cent) * | 0.18 | 0.24 | 0.43 | 2.66 | 0.50 |
| Average rate of interest on Government borrowings (per cent) | 8.81 | 8.31 | 6.50 | 7.05 | 6.72 |
| Difference between interest rate and return (per cent) | 8.63 | 8.07 | 6.07 | 4.39 | 6.22 |
| Difference between interest on Government borrowings and return on investments (₹ in crore) # | 2,653.54 | 2,979.68 | 2,280.29 | 1,662.30 | 2,364.85 |

Source: Finance Accounts (Statement No. 19) of the respective years.

* on historical cost

(Investment at the end of the year * Difference between interest rate and return)/100.

Out of total investment of ₹ 38,020.05 crore, investment of ₹ 36,035.96 crore (94.78 per cent) was in four power sector companies. The State Government keeps on making investments in loss making Government companies.

(ii) Reconciliation of Government Investments with Accounts of Companies

The Government investments as equity in State Public Sector Undertakings (PSUs) should agree with that of the figures appearing in the PSUs. Reconciliation of figures is necessary to figure out the differences in Accounts of PSUs and Finance Accounts. As per Finance Accounts, Government had invested in equity of ₹ 38,020.05 crore in 2022-23. Scrutiny of the Accounts revealed that out of the investment in equity of ₹ 38,020.05 crore, Government investment in equity of 25 PSUs was ₹ 29,720.31 crore whereas as per records of PSUs it was ₹ 36,989.81 crore. There was a difference of ₹ 7,269.50 crore as detailed in **Appendix 2.4**. Reconciliation should be carried out in time bound manner to figure out the differences.

(iii) Resource availability of the State under Public Private Partnership Projects

With a view to providing 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.

Status of eight PPP projects with a total estimated cost of ₹ 4,353 crore as on 31 March 2023 is shown in **Appendix 2.5**.

(iv) 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/organisations. **Table 2.26** presents the outstanding loans and

advances as on 31 March 2023 and interest receipts vis-à-vis interest payments during the last five years.

Table 2.26: Quantum of loans disbursed and recovered during five years

(₹ in crore)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---------------|--------------|--------------|--------------|---------------|
| Opening Balance of loans outstanding | 16,090 | 11,474 | 7,390 | 7,884 | 8,350 |
| Amount advanced during the year | 756 | 1,309 | 926 | 966 | 2462 |
| Amount recovered during the year | 5,372 | 5,393 | 432 | 500 | 238 |
| Closing Balance of the loans outstanding | 11,474 | 7,390 | 7,884 | 8,350 | 10,574 |
| Net addition | (-) 4,616 | (-) 4,084 | 494 | 466 | 2,224 |
| Interest received | 720 | 398 | 92 | 106 | 75 |
| Interest rate on Loans and Advances given by the Government. | 5.22 | 4.22 | 1.20 | 1.31 | 0.79 |
| Rate of Interest paid on the outstanding borrowings of the Government | 7.78 | 7.80 | 7.46 | 7.08 | 6.92 |
| Difference between the rate of interest paid and interest received (<i>per cent</i>) | 2.56 | 3.58 | 6.26 | 5.77 | 6.13 |

Outstanding loans and advances as on 31st March 2023 increased by 26.63 *per cent* due to more loans to Education Department (₹ 659.46 crore), Municipal Corporations (₹ 172.52 crore), Agriculture and Allied Activities (₹ 788.39 crore), Haryana State Agricultural and Marketing Board (₹ 70.73 crore) and Cooperative Sugar Mills (₹ 657.73 crore).

The outstanding loans against Co-operative Sugar Mills were ₹ 4,509.53 crore as on 31 March 2022. During the year 2022-23, the State Government disbursed ₹ 657.73 crore. No repayment was received against these loans during 2022-23. The loans of ₹ 5,167.26 crore were outstanding against these Co-operative Sugar Mills at the end of 2022-23. The Government has disbursed loans to these sugar mills with terms and conditions that the loans would be repaid in five years in equal instalments with 8.5 *per cent* per annum interest. There was no recovery on account of principal and interest of loans during the year 2022-23 which was indicative of inadequate efforts of the State Government for recovery of outstanding loans against these cooperative sugar mills.

Loans amounting to ₹ 659.46 crore¹⁰ were sanctioned and disbursed to various Universities (grantee) as Financial Assistance/Grant-in-Aid under various Major Heads related to Loans.

Further, loan amounting to ₹ 570.34 crore¹¹ were sanctioned by Agriculture department, Animal Husbandry and Dairy department to various universities as non-recoverable financial assistance in the form of interest free perpetual loan during the year 2022-23.

¹⁰ Department of Higher education (₹ 372.52 crore), Department of Technical Education (₹ 230.36 crore), Department of Skill Development and Industrial Training (₹ 56.58 crore).

¹¹ Director General Horticulture Haryana (₹ 20 crore), Director General Animal Husbandry and Dairying Haryana (₹ 121.49 crore), Director General Agriculture and Farmers Welfare Department (₹ 428.85 crore).

These were all grants-in-aid and expenditure of revenue nature whereas the State Government has disbursed these loans as expenditure of capital nature. This understated the revenue expenditure and overstated the capital expenditure as well as understated the revenue deficit and fiscal deficit to that extent.

Similarly, Health and Ayush Department sanctioned (December 2022) loan amounting to ₹ 22.50 crore as non-recoverable financial assistance under 'MH 6210- Loans to poor deserving students of Medical Institutions renamed as Loan for Medical and Public Health' during the year 2022-23. This is an expenditure of revenue nature whereas the State Government has disbursed as loans expenditure of capital nature in violation of Government Accounting Rules. This understated the revenue expenditure and overstated the capital expenditure to that extent.

Loans amounting to ₹ 1,068.87 crore were outstanding at the beginning of the year 2022-23 against Haryana State Cooperative Agriculture and Rural Development Bank (HSCARDB). Further, loans of ₹ 40 crore were given to this bank with the condition to ensure that there is no default in repayment of loan along with interest to the Government. No repayment was made during the year resulting in outstanding balance of ₹ 1,108.87 crore at the end of 31 March 2023. Thus, loans were sanctioned during 2022-23 even though there was default in repayment of earlier' years' loans.

State Government received interest of ₹ 75 crore (0.79 per cent of outstanding loans and advances) during the year 2022-23.

(v) Capital blocked in incomplete projects

An assessment of trends in capital blocked in incomplete capital works would also indicate quality of capital expenditure. Blocking of funds on incomplete projects/works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years leads to the extra burden in terms of servicing of debt and interest liabilities.

Department wise information pertaining to incomplete projects as on 31 March 2023 is given in **Table 2.27**. Only those projects where the scheduled dates for completion were already over as of 31 March 2023 have been included under incomplete projects.

Table 2.27: Department-wise profile of incomplete projects as on 31 March 2023

(₹ in crore)

| Department | Number of incomplete projects | Estimated cost (₹ in crore) | Expenditure (₹ in crore) |
|------------------------------------|-------------------------------|-----------------------------|--------------------------|
| Irrigation and Water Resources | 2 | 64.10 | 11.32 |
| Public Works (Buildings and Roads) | 7 | 61.16 | 61.86 |
| Total | 9 | 125.26 | 73.18 |

Source: Finance Accounts

The scheduled dates of completion of nine projects of the departments were between August 2022 and March 2023, but these were incomplete as on 31 March 2023, resulting in non-attainment of desired benefits from the investment of ₹ 73.18 crore.

2.4.4 Expenditure Priorities

Enhancing human development levels requires the State to step up its expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below the respective national average. The higher the ratio of these components to total expenditure, the quality of expenditure is considered to be better. **Table 2.28** analyses expenditure priority of the State with regards to Health, Education and Capital expenditure during 2022-23.

Table 2.28: Expenditure priority of the State with regards to Health, Education and Capital expenditure

| Fiscal Priority of the State | TE/GSDP | CE/TE | Education/TE | Health/TE |
|---|---------|-------|--------------|-----------|
| Haryana Average (Ratio) 2018-19 | 13.34 | 16.42 | 14.02 | 4.30 |
| States other than NE and Himalayan States (GCS) Average (Ratio) 2018-19 | 16.38 | 15.58 | 14.76 | 5.07 |
| Haryana Average (Ratio) 2022-23 | 12.12 | 9.68 | 15.84 | 6.39 |
| States other than NE and Himalayan States (Ratio) 2022-23 | 15.79 | 15.22 | 14.85 | 5.68 |

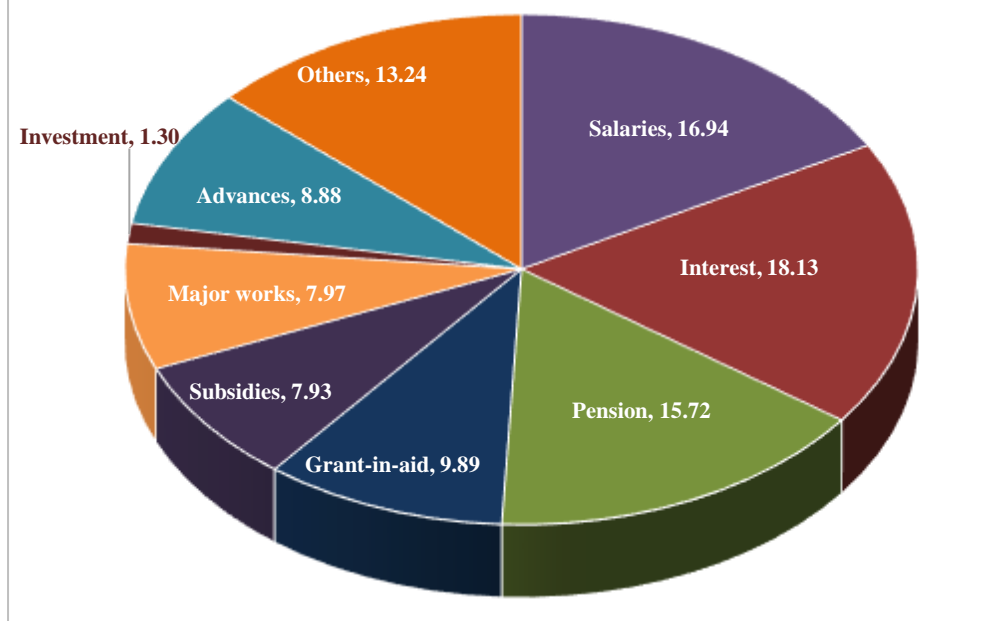
TE: Total Expenditure, CE: Capital Expenditure.
Source for GSDP: Directorate of Economic and Statistical Analysis, Haryana.

Aggregate expenditure as a ratio of GSDP in Haryana was lesser than in case of States other than NE and Himalayan States average in 2018-19 as well as in 2022-23. The ratio of capital expenditure to total expenditure was higher in Haryana than other States' average during 2018-19 but has dropped significantly in 2022-23. The ratio of expenditure on Education and Health was lower in Haryana than States other than NE and Himalayan States average during 2018-19 but higher in 2022-23.

2.4.5 Object head-wise expenditure

Object head-wise expenditure give information about the object/purpose of the expenditure are shown in **Chart 2.13**.

Chart 2.13: Object head-wise expenditure (in percentage)



Note: The object head wise expenditure obtained from VLC contains object head wise expenditure on Salary, Interest and Pensions in all major heads which differs from the Committed expenditure on these items (as appeared in Paragraph 2.4.2.2).

2.5 Public Account

Receipts and Disbursements in respect of certain 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 the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

2.5.1 Net Public Account Balances

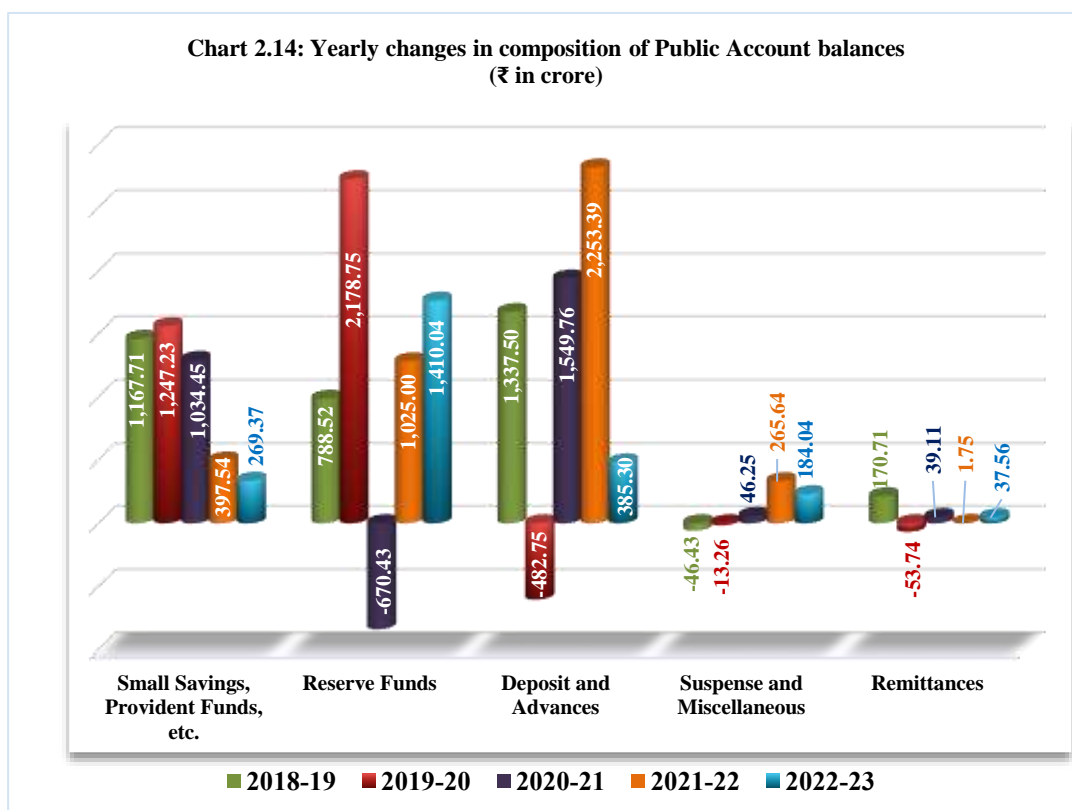
Component-wise net balances under various segments of Public Account are given in *Table 2.29* and *Chart 2.14*.

Table 2.29: Component-wise net balances in Public Account as of 31 March 2023

(₹ in crore)

| Sector | Sub Sector | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---|------------------|------------------|------------------|------------------|------------------|
| I. Small Savings, Provident Funds, etc. | Small Savings, Provident Funds, etc. | 15,715.23 | 16,962.46 | 17,996.91 | 18,394.45 | 18,663.82 |
| J. Reserve Funds | (a) Reserve Funds bearing Interest | 3,086.92 | 4,962.35 | 5,476.92 | 5,756.67 | 6,554.17 |
| | (b) Reserve Funds not bearing Interest | 3,228.68 | 3,532.00 | 2,347.00 | 3,092.25 | 3,704.79 |
| | Total | 6,315.60 | 8,494.35 | 7,823.92 | 8,848.92 | 10,258.96 |
| K. Deposits and Advances | (a) Deposits bearing Interest | 403.41 | 421.76 | 451.94 | 443.53 | 442.63 |
| | (b) Deposits not bearing Interest | 8,001.14 | 7,500.04 | 9,019.62 | 11,281.42 | 11,667.62 |
| | (c) Advances | (-) 0.74 | (-) 0.74 | (-) 0.74 | (-) 0.74 | (-) 0.74 |
| | Total | 8,403.81 | 7,921.06 | 9,470.82 | 11,724.21 | 12,109.51 |
| L. Suspense and Miscellaneous ¹² | Suspense and Miscellaneous | (-) 57.23 | (-) 70.49 | (-) 24.24 | 241.40 | 425.44 |
| M. Remittances | (a) Money Orders, and other Remittances | 343.72 | 306.84 | 330.58 | 333.65 | 370.71 |
| | (b) Inter-Governmental Adjustment Account | (-) 16.24 | (-) 33.10 | (-) 17.73 | (-) 19.05 | (-) 18.55 |
| | Total | 327.48 | 273.74 | 312.85 | 314.60 | 352.16 |
| Grand Total | | 30,704.89 | 33,581.12 | 35,580.26 | 39,523.58 | 41,809.89 |

Source: Finance Accounts of the respective years



Source: Finance Accounts of the respective years

¹²

Excluding figures of Cash Balance Investment Account.

Net public account balances in 2022-23 increased by 5.78 *per cent* over the previous year mainly due to increase in Small Savings, Provident Fund, etc. (₹ 269 crore), Deposits (₹ 385 crore), Remittances (₹ 38 crore), Reserve Fund (₹ 1,410 crore) and Suspense and Miscellaneous (₹ 184 crore).

2.5.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were eleven Reserve Funds (five Reserve Funds bearing interest and six Reserve Funds not bearing interest) as on 31 March 2023. The interest on balances of Reserve Funds bearing interest is paid by the Government if the same are not invested while in case of Reserve Funds not bearing interest, balances are invested in Government Securities/Treasury Bills under the administration of Central Accounts Section of the Reserve Bank of India at Nagpur. The fund balances lying in various Reserve Funds (bearing interest and not bearing interest) as on 31 March 2023 are given in **Table 2.30**.

Table 2.30: Details of Reserve Funds

(₹ in crore)

| Sr. No. | Name of Reserve Fund | Balance as on 31 March 2023 |
|----------|---|-----------------------------|
| A | Reserve Funds bearing interest | 6,554.17 |
| 1 | Depreciation Reserve Fund- Government Commercial Departments and Undertakings | 567.20 |
| 2 | Depreciation Reserve Fund- Government Non-Commercial Departments and Undertakings | 18.73 |
| 3 | General and Other Reserve Funds of Government Commercial Departments/Undertakings | 5.15 |
| 4 | State Disaster Response Fund | 4,996.68 |
| 5 | State Compensatory Afforestation Fund | 966.41 |
| B | Reserve Funds not bearing interest | 3,704.79 |
| 1 | Sinking Funds | 1,694.47 |
| 2 | Mines Welfare Fund | 463.47 |
| 3 | Fund for Development Schemes | 1.41 |
| 4 | Fund for Village Reconstruction for Harijan Uplift | 2.29 |
| 5 | Guarantee Redemption Fund | 1,540.86 |
| 6 | Consumer Welfare Fund | 2.29 |
| | Grand Total | 10,258.96 |

Out of the above, two Reserve Funds not bearing interest i.e. Fund for Development Schemes and Fund for Village Reconstruction for Harijan Uplift are inoperative for more than five years. The State Government is yet to close these inoperative Reserve Funds and transfer their balances to the Consolidated Fund of the State.

2.5.2.1 Consolidated Sinking Fund

The State Government constituted the Consolidated Sinking Fund (CSF) for amortisation of loans in 2002. According to the guidelines of the fund, the Government was required to contribute 0.5 *per cent* of their outstanding liabilities (internal debt plus public account) as at the end of the previous year to the Consolidated Sinking Fund.

There was an opening balance of ₹ 1,286.08 crore in the fund at the beginning of the current year. As on 31st March 2022, the outstanding liabilities of the State were ₹ 2,62,461.82 crore (internal debt plus public account). Accordingly, the State Government was required to contribute a minimum of ₹ 1,312.31 crore (0.50 *per cent*) during 2022-23 against which the State Government had made contribution of ₹ 300 crore to the fund, which had been invested and interest of ₹ 108.39 crore was earned. Resultantly, there was a balance of ₹ 1,694.47 crore at the end of the current year.

2.5.2.2 State Disaster Response Fund

The State Government replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010. In terms of the guidelines of the SDRF (September 2010 and July 2015), the Centre and the States were contributing to the Fund in the proportion of 75:25. The contributions are to be transferred under the Public Account to Major Head -8121. Expenditure during the year is incurred by operating Major Head-2245.

The State Government shall pay interest to SDRF at the rate applicable to overdrafts under Overdraft Regulation Guidelines of the Reserve Bank of India. The interest will be credited on a half yearly basis. The accretions to the SDRF together with the income earned on the investment of SDRF shall, till contrary instructions are issued by GoI, be invested in Central Government dated Securities, auctioned Treasury Bills and interest earning deposits and certificates of deposits with Scheduled Commercial Banks.

SDRF is to be used only for meeting the expenditure for providing immediate relief to the victims of a disaster and the provision for disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF. Such expenditure has to be built into the normal budgetary heads/State Plan funds, etc.

There was opening balance of ₹ 4,234.06 crore in SDRF. During 2022-23, the Central Government released ₹ 412.80 crore. As against GoI release of ₹ 412.80 crore, the State's matching share works out to ₹ 137.60 crore. The State Government transferred an amount of ₹ 900 crore to the fund, which includes ₹ 412.80 crore of Central contribution, ₹ 137.60 crore of State contribution, unspent balances of ₹ 51.82 crore and interest of ₹ 297.78 crore.

An expenditure of ₹ 137.38 crore was met from the Fund during the year. There was a closing balance of ₹ 4,996.68 crore in the Fund as on 31 March 2023.

The SDRF shall be used only for meeting expenditure for providing immediate relief to the victims of natural calamities. An expenditure of ₹ 137.38 crore was charged to SDRF as given in **Table 2.31**.

Table 2.31: Details of expenditure charged to SDRF

(₹ in crore)

| Major Head of Account | Minor Head of Account | Expenditure during 2022-23 |
|---|---|----------------------------|
| 2245-Relief on Account of Natural Calamities 02-Floods, Cyclones, etc. | 101- Gratuitous Relief | 98.07 |
| | 111- Ex-gratia payments to bereaved families | 0.00 |
| | 113- Assistant for repairs/reconstruction of Houses | 0.02 |
| | 117- Assistance to farmers for purchase of Live Stock | 0.01 |
| | 282- Public Health | 1.75 |
| | 800- Others | 0.04 |
| | Sub Total | 99.89 |
| 2245-Relief on Account of Natural Calamities 80-General | 800-Other Expenditure | 166.51 |
| | Sub Total | 166.51 |
| | Grand Total | 266.40 |
| 05-State Disaster Response Fund | 901-Deduct –Amount met from State Disaster | 137.38 |
| Expenditure charged to SDRF (admissible expenditure under SDRF guidelines) | | 98.07 |

2.5.2.3 State Disaster Mitigation Fund

The State Disaster Mitigation Fund (SDMF) is to be constituted under Section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Report Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disasters notified by the State Government from time to time. The State Government has not created the SDMF as on 31 March 2023 under Major Head 8121-General and Other Reserve Funds, 130-State Disaster Mitigation Fund.

During the year 2022-23, the State Government received ₹ 149.80 crore from the Central Government. The State Government's share during the year is ₹ 49.93 crore. The State Government could not transfer any amount to the fund as the fund is yet to be created. As such, ₹ 199.73 crore was not transferred and resulted in understatement of Revenue Expenditure.

2.5.2.4 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund (GRF) 2003 for meeting obligations arising out of the guarantees issued on behalf of the State Public Sector Undertakings and local bodies. The latest amendment to the fund notification issued by the State Government, effective from 2020-21, stipulates

that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in the next five years. The fund shall be gradually increased to a desirable level of five *per cent*. The fund is administered by the Reserve Bank of India. The total accumulation in the fund was ₹ 1,540.86 crore as on 31 March 2023 (which is 6.68 *per cent* of the outstanding guarantees of ₹ 23,058.07 crore) which stood invested. The State Government did not contribute any amount to the fund during the year though guarantee fees of ₹ 48.31 crore was collected during 2022-23.

2.5.2.5 Mines and Mineral Development, Restoration and Rehabilitation Fund

The Fund was established (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. Though the Fund is enlisted as ‘Reserve Funds not bearing interest’, it bears interest at the rate of six *per cent* per annum.

As per constitution of the Fund, an amount equal to 10 *per cent* (revised to 7.5 *per cent* vide notification May 2021) of the ‘Dead Rent/Royalty/Contract Money’ paid to the State is to be charged from mineral concession holders in the nature of ‘other charges’ for restoration and rehabilitation works and credited to the Fund. Also, an amount equal to five *per cent* (revised to 2.5 *per cent* vide notification of May 2021) of the amount received by the State Government on account of ‘Dead Rent/Royalty/Contract Money’ in a financial year is to be deposited/ transferred in the Fund as Government contribution to the Fund.

A balance of ₹ 373.89 crore was in the Fund as on 1 April 2022. The State Government during the year received an amount of ₹ 725.45 crore on account of Dead Rent etc. and an amount of ₹ 41.52 crore on account of ‘other charges’ from the Concession Holders. The amount of ₹ 72.54 crore {7.5 *per cent* of Dead Rent (₹ 54.41 crore) plus 2.5 *per cent* (₹ 18.13 crore) State share of Dead Rent of ₹ 725.45 crore} was required to be contributed to the Fund. However, the State Government, during the year contributed an amount of ₹ 52.76 crore (Concession Holder’s contribution: ₹ 37.29 crore and State Contribution: ₹ 15.47 crore) and interest of ₹ 42.73 crore. Thus, there was short contribution of ₹ 19.78 crore. An expenditure of ₹ 5.91 crore was met from the Fund during the year, thereby leaving a balance of ₹ 463.47 crore in the Fund as on 31 March 2023.

2.5.2.6 State Compensatory Afforestation Fund

In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28th April 2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority (CAMPA). CAMPA will administer the amount received and utilise the collected amounts for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose. It is an interest-bearing reserve fund, which is required to be invested.

The balance under the fund was ₹ 934.67 crore at the beginning of the year. During the year 2022-23, the State Government did not receive any amount, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. An amount of ₹ 167.20 crore was credited by the State Government as interest including balance in bank account (₹ 31.01 crore) during the year. An expenditure of ₹ 135.46 crore was incurred out of the Fund during the year. The State Government has not made any investment though there was a balance of ₹ 966.41 crore in the fund as on 31 March 2023.

2.5.3 Funds outside Consolidated Fund or Public Account of the State

Article 266 (1) of the Constitution of India subject to the provisions of Article 267, provides that all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one Consolidated Fund to be entitled 'the Consolidated Fund of the State'. Article 266 (2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State, as the case may be.

It has been observed that funds meant to be credited to Consolidated Fund/Public Account of the State were kept outside the Consolidated Fund/Public Account of the State as discussed in succeeding paragraphs.

(i) 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 information furnished by the Board, the total

funds available with the Board as on 31 March 2022 were ₹ 3,546.84 crore. The contributions/additions towards the corpus fund during the year 2022-23 stood at ₹ 472.45 crore and expenditure incurred was ₹ 179.61 crore¹³ (excess over income) during the year. As on 31 March 2023, the Board had funds of ₹ 3,839.68 crore.

(ii) 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 2011-21, the receipts under the fund were ₹ 5,901.75 crore and expenditure incurred was ₹ 4,867.61 crore. As per Annual Accounts for the year 2021-22 receipts under the fund were ₹ 639.60 crore and expenditure amounting to ₹ 153.96 crore had been incurred, resulting in total receipts under the fund of ₹ 6,541.35 crore and total expenditure of ₹ 5,021.57 crore during the period 2011-22. Annual Accounts for the year 2022-23 have not been received so far (September 2023).

(iii) Haryana Infrastructure Development Board

The State Government constituted Haryana Infrastructure Development Board under Section 3AA of Haryana Development and Regulation of Urban Areas Act, 1975 to coordinate the efforts of the Government regarding development and implementation of infrastructure projects for the benefit of the State of Haryana, involving private participation and funding from sources other than those provided by the State Budget.

Any coloniser to whom a license has been given under Haryana Development and Regulation of Urban Area Act, 1975, is required to deposit State Infrastructure Development Charges at such rate as may be prescribed by the Government from time to time. The amount of infrastructure charges deposited by the coloniser shall constitute the Fund. The Fund shall be collected and managed by the Director, Town and Country Planning Department and passed on for the purpose of its further utilisation to the Board to be constituted by the Government for this purpose. The amount of State infrastructure development charges and infrastructure augmentation charges deposited by the colonisers,

¹³ Income: ₹ 177.51 crore – Expenditure: ₹ 357.12 crore = Net expenditure: ₹ 179.61 crore.

loans and grants from the Central/State Government, or the local authority, or loans and grants from national/international financial institutions and any other money from such source as the State Government may decide, shall be credited to the Fund. The Fund shall be utilised for stimulating socio-economic growth and development of major infrastructure projects for the benefit of the State of Haryana. The fund may also be utilised to meet the cost of administering the Fund. The funds are received by Director, Town and Country Planning Department directly in bank accounts outside Consolidated Fund/Public Account of the State Government.

During 2021-22, the receipt of the board amounted to ₹ 14.46 crore and expenses were ₹ 5.17 crore. Total Corpus of the Fund was ₹ 2,538.59 crore at the end of the year 2021-22. Annual Accounts for the year 2022-23 is yet to be finalised (September 2023).

(iv) Haryana Urban Infrastructure Development Board

The Haryana Urban Infrastructure Development Board (HUIDB) was constituted (April 2002) by amending Haryana Municipal (HM) Act, 1973 to raise resources for provision and upgradation of urban infrastructure; town planning implementation techniques; providing training facilities/human resources development in urban management and coordination, planning and implementation of the approved schemes/projects of the municipalities.

As per Section 203 L of HM Act, HUIDB constituted a fund¹⁴ consisting of receipt on account of license fee, scrutiny fee, land use conversion charges, composition fee for granting license to private developers and permission for change in land use by the Department of Urban Local Bodies under State Municipal Acts, grants, loans and financial assistance provided by Government of India/State Government and any other fee/charges specified by the Government.

As per information provided by the Board, during the years 2021-22 and 2022-23, the receipts of the Board were ₹ 35.71 crore and ₹ 31.26 crore and expenses were ₹ 23 crore and ₹ 18.88 crore respectively. Annual accounts for the year 2021-22 and 2022-23 are under process and yet to be prepared.

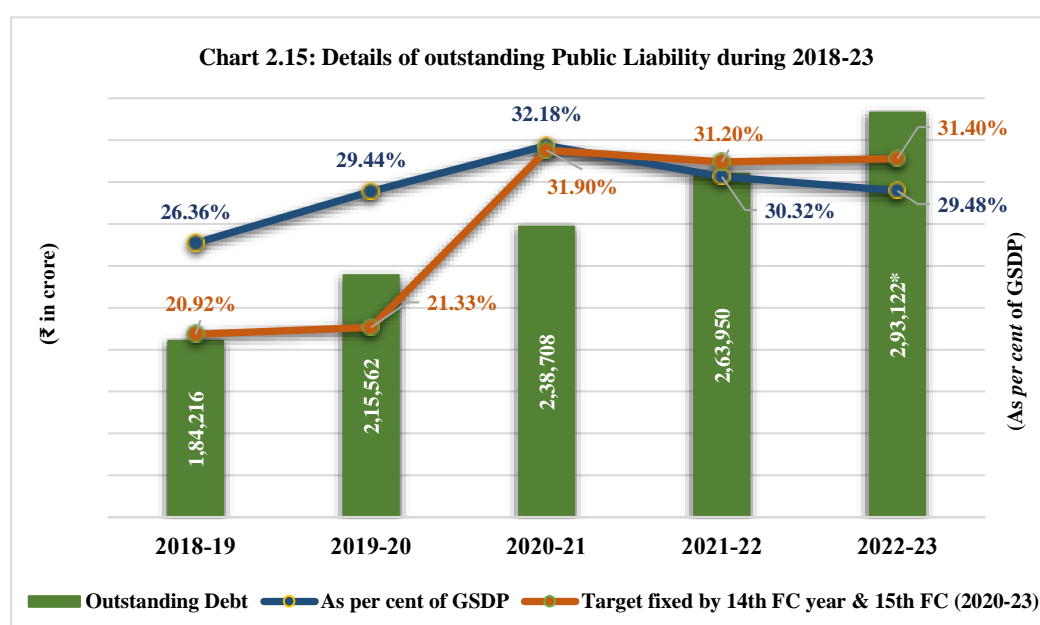
These funds are outside the Consolidated Fund of the State/Public Account of the State and hence there is no legislative oversight over collection and utilisation of money in these funds. The Thirteenth Finance Commission also expressed concern over the tendency to divert public expenditure from the budget to nominated funds which are operated outside authority of the Legislature and not audited by the Comptroller and Auditor General of India.

¹⁴ Haryana Urban Infrastructural Development Fund.

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, Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board do not provide for audit by CAG.

2.6 Public Liability Management

Management of public liability is the process of establishing and executing a strategy for managing the Government's liabilities in order to raise the required amount of funding, achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements. The outstanding liability of the State alongwith its percentage to GSDP for the years 2018-19 to 2022-23 is given in *Chart 2.15*.



* Excluding GoI back-to-back loans of ₹ 4,352 crore during the year 2020-21 and ₹ 7,394 crore during the year 2021-22 in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/December 2021).

2.6.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), loans and advances from the Central Government and Public Account Liabilities. The outstanding fiscal liabilities of the State during 2022-23 are presented in *Chart 2.16*. The component-wise liability trends of the State for the period of five years beginning from 2018-19 are presented in *Table 2.32*.

Table 2.32: Component-wise liability trends

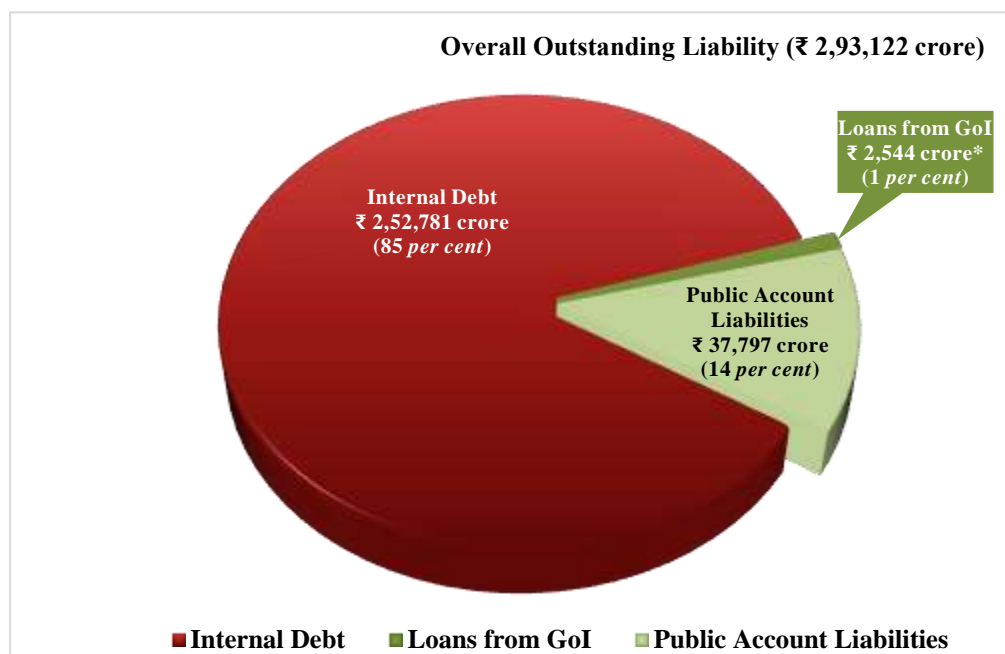
(₹ in crore)

| Components of fiscal liability | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Outstanding Total Liability | 1,84,216 | 2,15,562 | 2,38,708 | 2,63,950 | 2,93,122 |
| Public Debt | 1,56,835 | 1,85,491 | 2,05,458 | 2,27,697 | 2,55,325 |
| <i>Internal Debt</i> | 1,54,968 | 1,83,786 | 2,03,958 | 2,26,208 | 2,52,781 |
| <i>Loans from GoI</i> | 1,867 | 1,705 | 1,500* | 1,489@ | 2,544 |
| Public Account Liabilities | 27,381 | 30,071 | 33,250 | 36,253 | 37,797 |
| <i>Small Savings, Provident Funds, etc.</i> | 15,715 | 16,962 | 17,997 | 18,394 | 18,664 |
| <i>Reserve Funds bearing Interest</i> | 3,087 | 4,963 | 5,477 | 5,757 | 6,554 |
| <i>Reserve Funds not bearing Interest</i> | 174 | 224 | 304 | 377 | 469 |
| <i>Deposits bearing Interest</i> | 404 | 422 | 452 | 444 | 443 |
| <i>Deposits not bearing Interest</i> | 8,001 | 7,500 | 9,020 | 11,281 | 11,667 |
| Rate of growth of outstanding total liability (per cent) | 12.27 | 17.02 | 10.74 | 10.57 | 11.05 |
| Gross State Domestic Product (GSDP) | 6,98,940 | 7,32,195 | 7,41,850 | 8,70,665 | 9,94,154 |
| Liability /GSDP (per cent) | 26.36 | 29.44 | 32.18 | 30.32 | 29.48 |
| Borrowings and Other Liabilities (as per Statement 6 of the Finance Accounts) | | | | | |
| <i>Total Receipts</i> | 65,227 | 79,530 | 93,337 | 91,027 | 1,38,564 |
| <i>Total Repayments</i> | 45,087 | 48,184 | 70,191 | 65,785 | 1,09,392 |
| <i>Net funds available</i> | 20,140 | 31,346 | 23,146 | 25,242 | 29,172 |
| <i>Repayments/Receipts (per cent)</i> | 69.12 | 60.59 | 75.20 | 72.27 | 78.95 |

* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

@ Excluding GoI back-to-back loans of ₹ 11,746 crore (₹ 4,352 crore during the year 2020-21 + ₹ 7,394 crore during the year 2021-22) in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

Chart 2.16: Break up of Overall Outstanding Liabilities at the end of 31 March 2023



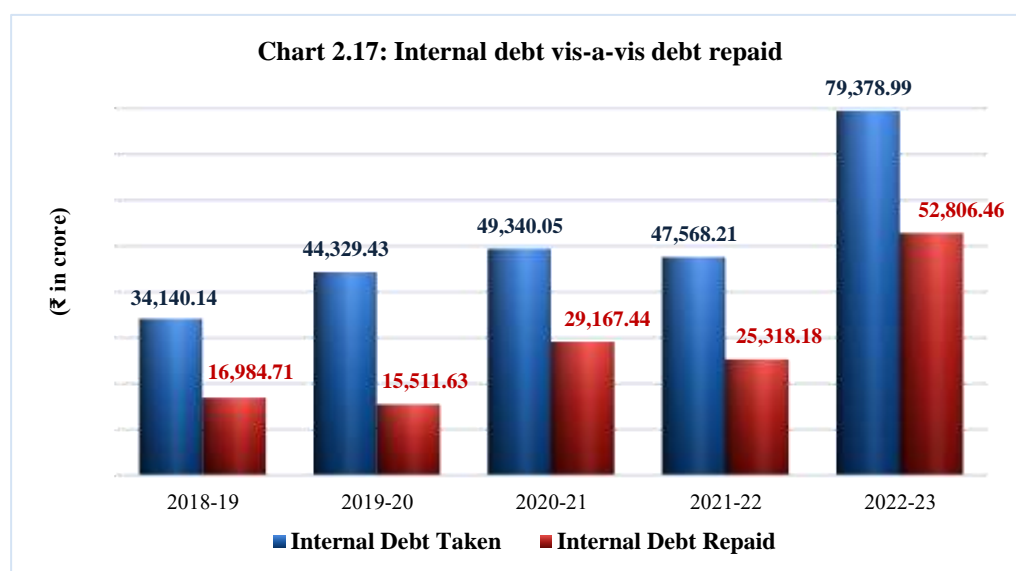
* Excluding GoI back-to-back loans of ₹ 11,746 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

The total liabilities of the State increased from ₹ 1,84,216 crore in 2018-19 to ₹ 2,93,122 crore in 2022-23 registering an increase of 59.12 per cent mainly due to increase in public debt (₹ 98,490 crore) and public account liabilities (₹ 10,416 crore). The total liabilities increased by 11.05 per cent in 2022-23 as compared to 10.57 per cent in the previous year. The ratio of total liabilities to GSDP increased

from 26.36 *per cent* in 2018-19 to 29.48 *per cent*¹⁵ in 2022-23. The liabilities were 3.29 times of the revenue receipts and 4.09 times the State's own resources. It is significant to note that fiscal liabilities at ₹ 2,93,122 crore were higher than the limit of ₹ 2,79,153 crore projected in the MTFPS for the year 2022-23.

Public Debt increased by ₹ 98,490 crore (62.80 *per cent*) during the period 2018-23 wherein internal debt increased by ₹ 97,813 crore (63.12 *per cent*) and loans from GoI increased by only ₹ 677 crore (36.26 *per cent*). Public Account liabilities increased by ₹ 10,416 crore (38.04 *per cent*) during the same period.

Chart 2.17 shows the trends in internal debt vis-à-vis debt repaid during the period 2018-19 to 2022-23. An interest of ₹ 18,101.86 crore was paid on internal debt during 2022-23.



Source: Finance Accounts of respective years

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging between 4.40 and 9.89 *per cent*. In 2022-23, out of total internal debt receipts of ₹ 79,379 crore, market loans were of ₹ 45,158 crore. Out of total internal debt re-payments of ₹ 52,806 crore, repayment of market loans was ₹ 11,330 crore. The outstanding market borrowings as of 31 March 2023 were ₹ 2,19,185.55 crore. The net increase of market borrowings during the year was 18.25 *per cent* (₹ 33,828 crore).

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Chart 2.18 and Table 2.33**. Receipts and disbursements under the components of financing the fiscal deficit during 2022-23 are given in **Table 2.34**.

¹⁵ Excluding GoI back-to-back loans of ₹ 11,746 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

Table 2.33: Components of fiscal deficit and its financing pattern

(₹ in crore)

| Particulars | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---------------|---------------|---------------|---------------|---------------|
| Composition of Fiscal Deficit | (-) 21,912 | (-)30,519 | (-)29,486 | (-) 31,778 | (-) 31,027 |
| 1 Revenue Deficit | (-)11,270 | (-)16,990 | (-)22,385 | (-) 20,333 | (-) 17,212 |
| 2 Net Capital Expenditure | (-)15,258 | (-)17,612 | (-)5,807 | (-) 10,978 | (-) 11,591 |
| 3 Net Loans and Advances | 4,616 | 4083 | (-) 494 | (-) 466 | (-) 2,224 |
| 4 Appropriation to Contingency Fund | - | - | (-) 800 | - | 0 |
| Financing Pattern of Fiscal Deficit | | | | | |
| 1 Market Borrowings | 17,970 | 20,677 | 25,550 | 24,141 | 33,828 |
| 2 Loans from GOI | (-) 74 | (-) 162 | 4,147 | 7,383 | 1,055 |
| 3 Special Securities issued to NSSF | (-) 981 | (-) 1,004 | (-) 1,004 | (-) 1,000 | (-) 1,004 |
| 4 Bonds | 0 | 0 | 0 | (-) 3,460 | (-) 5,190 |
| 5 Loans from Financial Institutions | 166 | 9,146 | (-) 4,373 | 2,569 | (-) 1,061 |
| 6 Small Savings, PF, etc. | 1,168 | 1,247 | 1,034 | 397 | 269 |
| 7 Reserve Fund | 553 | 1,925 | (-) 671 | 1,025 | 1,410 |
| 8 Deposits and Advances | 1,338 | (-) 483 | 1,550 | 2,253 | 385 |
| 9 Suspense and Miscellaneous | 1,296 | (-) 1,624 | 1,563 | 266 | 184 |
| 10 Remittances | 171 | (-) 54 | 39 | 2 | 38 |
| 11 Appropriation to Contingency Fund | 0 | 0 | 800 | 0 | 0 |
| 12 Overall Deficit | 21,607 | 29,668 | 28,635 | 33,576 | 29,914 |
| 13 Increase/Decrease in cash balance | 305 | 850 | 851 | (-) 1,798 | 1,113 |
| 14 Gross Fiscal Deficit | 21,912 | 30,518 | 29,486 | 31,778 | 31,027 |

Source: Finance Accounts of the respective years

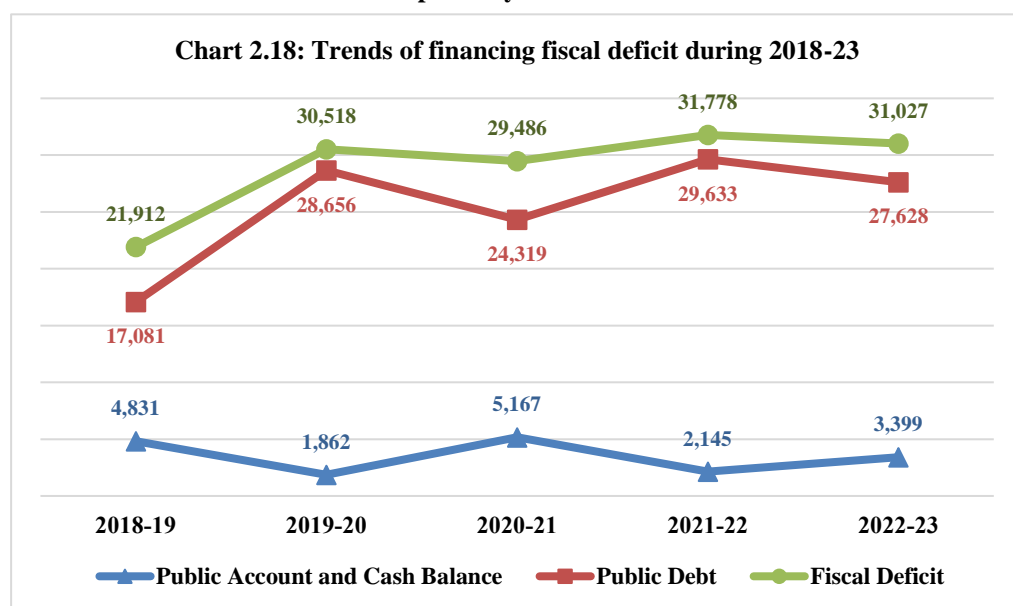


Table 2.34: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

| Particulars | Receipt | Disbursement | Net |
|--|-----------------|-----------------|---------------|
| 1 Market Borrowings | 45,158 | 11,330 | 33,828 |
| 2 Loans from GOI | 1,270 | 215 | 1,055 |
| 3 Special Securities issued to NSSF | 0 | 1,004 | (-) 1,004 |
| 4 Bonds | 0 | 5,190 | (-) 5,190 |
| 5 Loans from Financial Institutions | 13,087 | 14,148 | (-) 1,061 |
| 6 Contingency Receipts | 0 | 0 | 0 |
| 7 Small Savings, PF, etc. | 3,620 | 3,351 | 269 |
| 8 Deposits and Advances | 52,493 | 52,108 | 385 |
| 9 Reserve Funds | 1,801 | 391 | 1,410 |
| 10 Suspense and Miscellaneous | 1,745 | 1,561 | 184 |
| 11 Remittances | 10,451 | 10,413 | 38 |
| 12 Overall Surplus (-) Deficit (+) | 1,29,626 | 99,712 | 29,914 |
| 13 Increase (-)/decrease (+) in cash balance | 4,946 | 3,833 | 1,113 |
| 14 Gross Fiscal Deficit | 1,34,572 | 1,03,545 | 31,027 |

As evident from above, the fiscal deficits during 2018-19 to 2022-23 were largely financed through public debt, which includes market borrowings, loans from GoI, etc.

2.6.2 Debt profile: Maturity and Repayment

Public Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment of principal amount as depicted in **Table 2.35** and **Chart 2.19**.

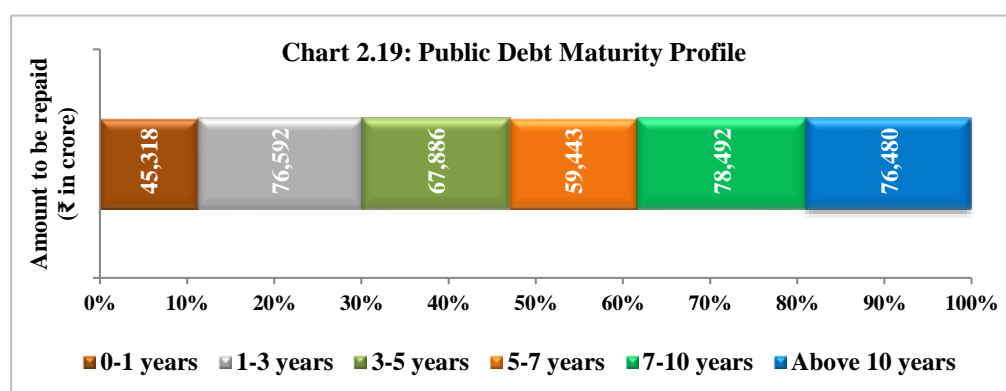
Table 2.35: Public debt maturity profile

| Period of repayment (Years) | Principal Amount | Interest Amount ¹⁶ | Public Debt (including interest) | Percentage (w.r.t. total public debt) |
|-----------------------------|---------------------------------|-------------------------------|----------------------------------|---------------------------------------|
| | (₹ in crore) | | | |
| 0 – 1 | 25,657.02 | 19,660.79 | 45,317.81 | 11.21 |
| 1 – 3 | 42,125.70 | 34,466.12 | 76,591.82 | 18.95 |
| 3 – 5 | 40,463.20 | 27,423.39 | 67,886.59 | 16.79 |
| 5 – 7 | 37,821.24 | 21,621.77 | 59,443.01 | 14.71 |
| 7 - 10 | 56,647.87 | 21,844.57 | 78,492.44 | 19.42 |
| Above 10 | 52,781.34 | 23,698.33 | 76,479.67 | 18.92 |
| Total[#] | 2,55,496.37¹⁷ | 1,48,714.97 | 4,04,211.34 | 100.00 |

Source: Calculated on the basis of Finance Accounts.

Excluding GoI back-to-back loans of ₹ 11,745.79 crore (₹ 4,352 during the year 2020-21 + ₹ 7,393.79 crore during the year 2021-22) in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

As of March 2023, total outstanding public debt (including approximate interest) was ₹ 4,04,211.34 crore. **Table 2.35** indicates that the State Government has to repay 30.16 per cent (₹ 1,21,909.63 crore) of its public debt (including approximate interest) within the next three years, 16.79 per cent (₹ 67,886.59 crore) between 3 and 5 years, 14.71 per cent (₹ 59,443.01 crore) between 5 and 7 years and 19.42 per cent (₹ 78,492.44 crore) between 7 and 10 years. It signifies that the State has to repay 81.08 per cent of its debt (₹ 3,27,731.67 crore) in the next ten years.



¹⁶ Interest on Market Loan is calculated on the basis of maturity profile available in the Finance Accounts. Approximate interest on Public Debt other than market loans is calculated on the basis of average interest rate of 7.90 per cent (average of interest rates for the last five years as given in Table 2.37).

¹⁷ Difference of ₹ 171.31 crore between maturity profile and balances under Public Debt is under reconciliation.

Table 2.36 and **Chart 2.20** show the year-wise repayment schedule in the next 10 years of the outstanding public debt alongwith interest¹⁸ as on 31 March 2023.

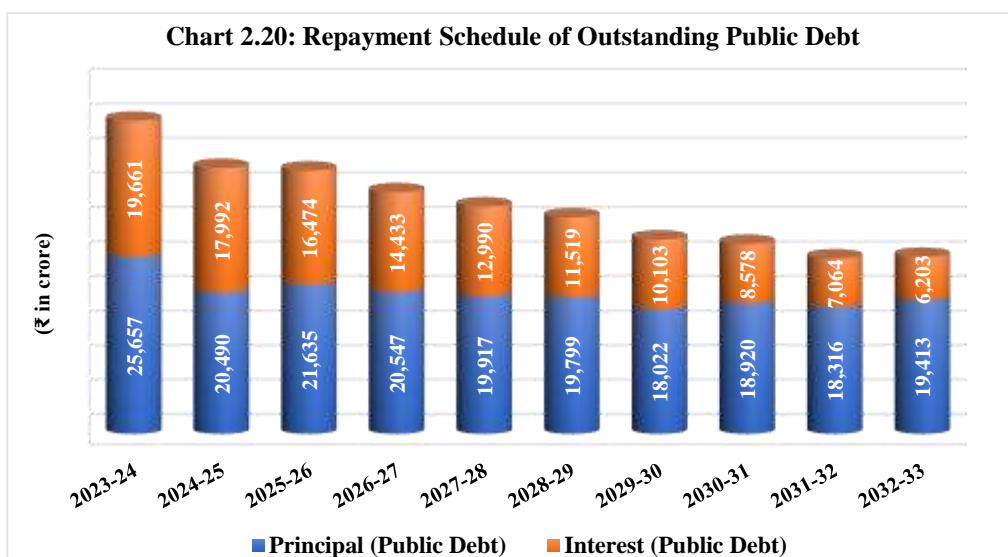
Table 2.36: Details of repayment schedule of outstanding public debt and interest during next 10 years

(₹ in crore)

| Year | Repayment of | | |
|--------------|--------------------------------|--------------------|--------------------|
| | Public Debt | Interest | Total |
| 2023-24 | 25,657.02 | 19,660.79 | 45,317.81 |
| 2024-25 | 20,490.44 | 17,991.46 | 38,481.90 |
| 2025-26 | 21,635.26 | 16,474.67 | 38,109.93 |
| 2026-27 | 20,546.60 | 14,433.18 | 34,979.78 |
| 2027-28 | 19,916.60 | 12,990.21 | 32,906.81 |
| 2028-29 | 19,799.02 | 11,518.91 | 31,317.93 |
| 2029-30 | 18,022.22 | 10,102.86 | 28,125.08 |
| 2030-31 | 18,919.76 | 8,577.74 | 27,497.50 |
| 2031-32 | 18,315.57 | 7,063.86 | 25,379.43 |
| 2032-33 | 19,412.54 | 6,202.98 | 25,615.52 |
| Total | 2,02,715.03^s | 1,25,016.66 | 3,27,731.69 |

^s Excluding GoI back-to-back loans of ₹ 11,745.79 crore (₹ 4,352 crore during the year 2020-21 + ₹ 7,393.79 crore during the year 2021-22) in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

Chart 2.20: Repayment Schedule of Outstanding Public Debt



Note: The maturity profile for the next 10 years has been evolved for Public Debt after excluding GoI back-to-back loans of ₹ 11,746 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources and interest has been calculated upto the financial year in which the loans are going to retire.

Out of outstanding public debt of ₹ 3,27,731.69 crore alongwith interest for the period 2023-24 to 2032-33, ₹ 45,317.81 crore (14 per cent) including interest is payable in 2023-24, ₹ 1,44,478.42 crore (44 per cent) including interest is payable during the period from 2024-25 to 2027-28, while the remaining 42 per cent (₹ 1,37,935.46 crore) is to be paid after more than five years. Annual outgo in shape of public debt repayment and interest will be approximately ₹ 37,959.25 crore during the next five years upto 2027-28.

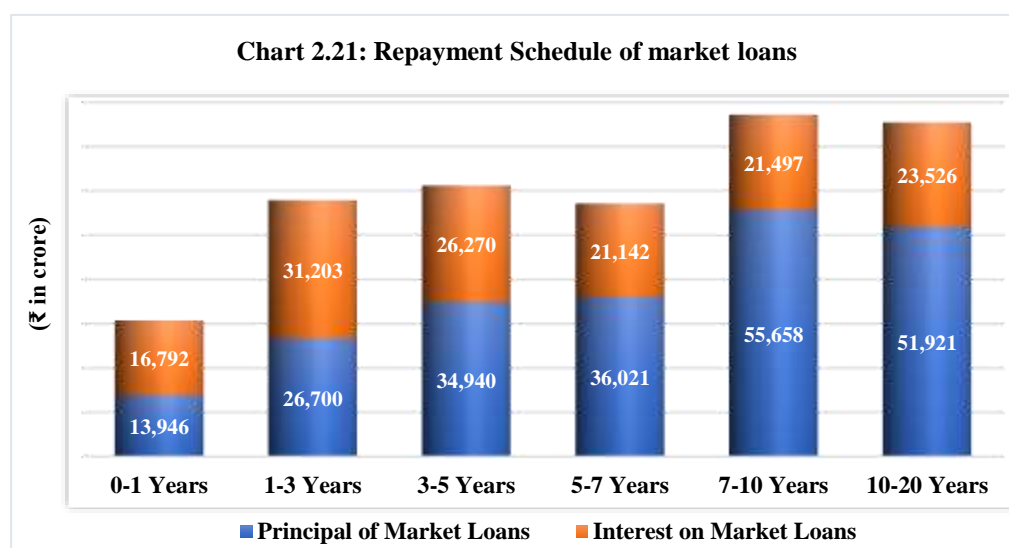
¹⁸ Interest on Market Loan is calculated on the basis of maturity profile available in the Finance Accounts. Approximate interest on Public Debt other than market loans is calculated on the basis of average interest rate of 7.90 per cent (average of interest rates for the last five years as given in Table 2.37).

In the period 2028-29 to 2032-33, public debt repayment of ₹ 1,37,935.46 crore (principal: ₹ 94,469.11 crore and interest: ₹ 43,466.35 crore) will be payable. As such the State will have to repay approximately ₹ 27,587.09 crore annually during the period 2028-29 to 2032-33.

The outgo on account of repayment of outstanding public debt alongwith interest may further go up with the increase in the borrowing requirement of the State, to cover the resource gap.

Market Borrowing/Loans

Repayment schedule of market loans alongwith interest has been given in **Chart 2.21**.



Note: The maturity profile has been evolved for outstanding market loans as on 31 March 2022 and interest has been calculated upto the financial year in which the loans are going to retire.

The State will have to repay ₹ 40,646 crore of market loans and pay interest of ₹ 47,995 crore in next three financial years i.e. upto 2025-26. In next two years upto 2027-28, ₹ 34,940 crore principal and interest of ₹ 26,270 crore will be payable. Annual outgo in shape of loan repayment and interest will be approximately ₹ 29,970 crore during next five years upto 2027-28.

In the period 2028-29 to 2032-33, loans of ₹ 91,679 crore and interest of ₹ 42,639 crore will be payable. As such the State will have to repay approximately ₹ 26,864 crore annually during the period 2028-29 to 2032-33.

2.7 Debt Sustainability Analysis

Debt sustainability analysis has been carried out on the basis of fiscal and debt performance; Domar approach and compliance of macro-fiscal parameters to the respective FRBM targets. The results of the analysis are given in the following paragraphs.

(A) Debt sustainability refer to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators given in **Table 2.37** and **Chart 2.21**.

Table 2.37: Trends in Debt Sustainability indicators

(₹ in crore)

| Debt Sustainability Indicators | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|--------------|---------------|---------------|--------------|--------------|
| Outstanding Public Debt* | 1,56,835.74 | 1,85,491.05 | 2,05,458.18 | 2,27,697.02* | 2,55,325.05* |
| Rate of Growth of Outstanding Public Debt | 12.22 | 18.27 | 10.76 | 10.82 | 12.13 |
| GSDP | 698,939.76 | 732,194.51 | 741,850.07 | 870,664.53 | 9,94,154.08 |
| Rate of Growth of GSDP | 9.41 | 4.76 | 1.32 | 17.36 | 14.18 |
| Public Debt/GSDP | 22.44 | 25.33 | 27.70 | 26.15 | 25.68 |
| Debt Maturity profile of repayment of State debt—including default history, if any | 5,054.18 | 5,840.63 | 12,132.69 | 16,057.12 | 24,466.68* |
| Average interest Rate of Outstanding Public Debt (per cent) | 8.16 | 8.17 | 7.94 | 7.72 | 7.52 |
| Interest payment on Public Debt | 12,099.99 | 13,978.97 | 15,517.87 | 16,717.68 | 18,172.37 |
| Revenue Deficit (-)/surplus (+) without interest payment | 829.57 | (-) 3,011.11 | (-) 6,867.72 | (-) 3,615.66 | 960.85 |
| Revenue Deficit due to Interest payment | 107.36 | 82.28 | 69.32 | 82.22 | 105.58 |
| Percentage of Interest payment to Revenue Receipt | 18.37 | 20.60 | 22.97 | 21.41 | 20.37 |
| Percentage of Debt Repayment to Debt Receipt | 50.15 | 35.50 | 59.63 | 53.39 | 65.74 |
| Net Debt available to the State [#] | 4,981.11 | 14,677.34 | 4,449.26 | 5,521.18 | 9,455.64 |
| Net Debt available as per cent to Debt Receipts | 14.54 | 33.03 | 8.99 | 11.57 | 11.72 |
| Debt Stabilisation (Quantum spread [§] + Primary Deficit) | (-) 6,399.86 | (-) 21,255.85 | (-) 25,972.74 | 8,533.81 | 6,073.34 |

Source: Finance Accounts of the respective years

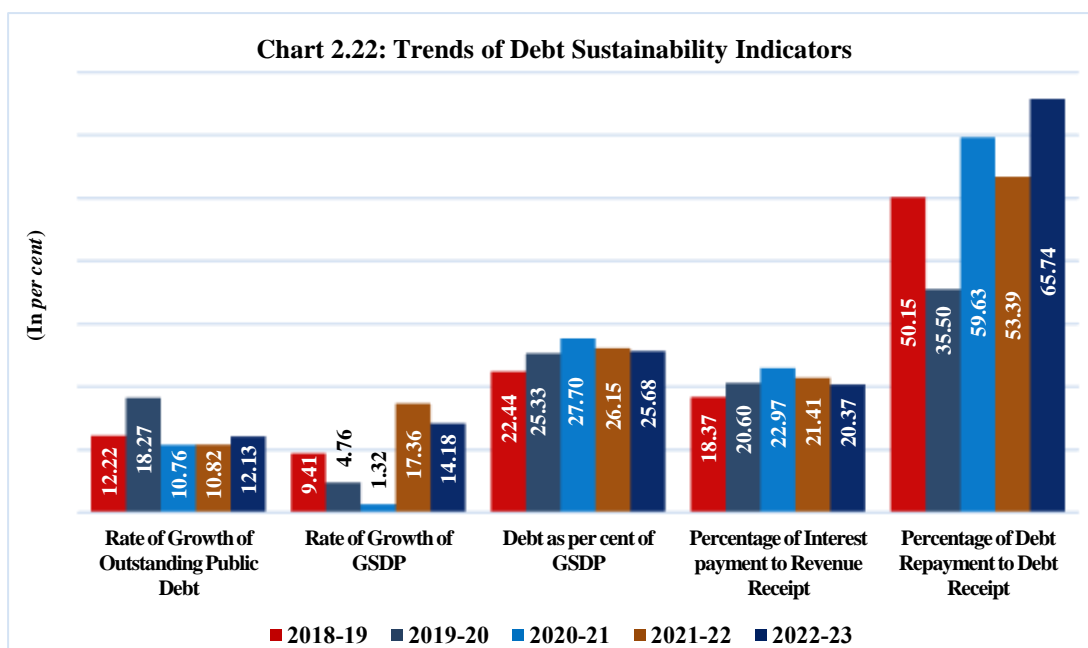
* Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004-Loans and Advances from the Central Government. During 2020-21, it excluded ₹ 4,352 crore during the year 2020-21 and ₹ 11,745.79 crore (₹ 4,352 crore and ₹ 7,393.79 crore) during the year 2021-22 as back-to-back loans from GoI in lieu of GST compensation shortfall, which are not to be repaid by the State from its sources.

Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.

§ Quantum spread = (Debt X Rate spread) where Rate spread = (GSDP growth rate-Interest rate).

A necessary condition for debt stability states that if the rate of growth of GSDP exceeds the interest rate for public debt, the debt GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Thus, if primary deficit together with quantum spread turns out to be negative, debt GSDP ratio would be rising and if positive, debt GSDP ratio would be stable or decreasing.

In Haryana, the debt GSDP ratio rose from 22.44 per cent in 2018-19 to 27.70 per cent in 2020-21 and decreased to 25.68 per cent in 2022-23 due to positive figure of primary deficit together with quantum spread from 2021-22. Trends of debt sustainability indicators for the five years starting from 2018-19 are shown in **Chart 2.22**.



Source: Finance Accounts of the respective years

Note: During 2020-21 and 2021-22, it excluded ₹ 4,352 crore and ₹ 11,745.79 crore (₹ 4,352 crore and ₹ 7,393.79 crore) respectively as back-to-back loans from GoI in lieu of GST compensation shortfall, which are not to be repaid by the State from its sources.

- A falling Debt-GSDP ratio can be considered as leading towards stability. Debt-GSDP ratio rose from 22.44 *per cent* in 2018-19 to 27.70 *per cent* in 2020-21 which cannot be considered as leading towards stability. Thereafter, Debt-GSDP showed a slightly decreasing trend (25.28 *per cent*) upto 2022-23. Also debt stabilisation condition states that if quantum spread together with primary deficit is zero, Debt-GSDP ratio would tend to be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt GSDP-ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling. **Table 2.37** shows that this trend had been positive from 2021-22 which indicates that debt-GSDP ratio would eventually be falling.
- Interest payments on Public Debt was 105.58 *per cent* of the revenue deficit in 2022-23, which was substantially high.
- The ratio of interest payment to revenue receipts is also a good measure of debt sustainability. The ratio ranged between 18.37 *per cent* and 22.97 *per cent*, which was substantially high.
- Higher the percentage of public debt repayments to public debt receipts, the greater the proportion of debt utilised for debt servicing rather than being put to productive use. Ratio of public debt repayments to public receipts ranged between 35.50 *per cent* and 65.74 *per cent* during the period 2018-23, which means the public borrowings were used for repayment of earlier borrowings leaving less space to use productively.

(B) An analysis on debt sustainability was carried out based on a study by E.D. Domar¹⁹ [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 GSDP 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 above parameters in the case of Haryana, are shown in **Table 2.38**.

Table 2.38: Debt sustainability analysis based on Domar Model

| Year | Real Growth (g) | Real Interest (r) | g-r (Domar gap) | Primary Deficit (-) / Surplus (+) (₹ in crore) | Remarks |
|---------|-----------------|-------------------|-----------------|---|---|
| 2018-19 | 10.57 | 5.28 | 5.29 | (-) 8,361 | g-r>0 and s<0; Public Debt as percentage of GSDP should converge to a stable level greater than zero. |
| 2019-20 | 2.12 | 3.91 | (-) 1.79 | (-) 14,930 | As g-r<0 and s<0; Public debt as percentage of GSDP should increase indefinitely, without converging to a stable level. |
| 2020-21 | (-) 6.24 | 2.08 | (-) 8.32 | (-) 12,371 | |
| 2021-22 | 11.32 | 2.16 | 9.16 | (-) 13,416 | As g-r>0 and s<0; Public debt as percentage of GSDP should converge to a stable level greater than zero. |
| 2022-23 | 7.10 | 0.02 | 7.08 | (-) 10,931 | |

Note: Real Growth rate calculated for GSDP at constant prices.

Real Interest rate is the nominal interest rate adjusted for inflation.

In the initial year 2018-19, the state has a primary deficit and a positive Domar indicating that Public Debt as percentage of GSDP should converge to a stable level. However, during 2019-20 and 2020-21 (COVID period) Domar gap turned negative and there was a primary deficit which indicated that public debt as a percentage of GSDP would show an increasing trend without converging to a stable level. However, during 2021-22 and 2022-23, Domar gap (emerging from the COVID effect) was positive and the primary deficit also showed slight improvement indicating that public debt as a percentage of GSDP would converge to a stable level. However, substantial portion of public debt receipts was being used for repayment for borrowings, which ranged between 35.50 per cent and 65.74 per cent during the period 2018-2023, thereby implying that economic growth is not robust enough to service the debt.

¹⁹ Domar Model does not take into account maturity profile, composition, cost and risk characteristics of debt stock.

(C) Details of the achievement vis-à-vis target set in the Medium-Term Fiscal Policy Statement (MTFPS) are shown below:

| Fiscal Parameters | | Achievement vis-à-vis targets set in the MTFPS | | | | |
|--|---|--|----------|----------|----------|----------|
| | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Revenue Deficit (-)/Surplus (+) (As percentage of GSDP) | T | (-) 1.20 | (-) 1.53 | (-) 1.64 | (-) 3.29 | (-) 0.98 |
| | A | (-) 1.61 | (-) 2.32 | (-) 3.02 | (-) 2.34 | (-) 1.73 |
| Fiscal Deficit (-)/Surplus (+) (As percentage of GSDP) | T | (-) 2.82 | (-) 2.86 | (-) 4.00 | (-) 3.83 | (-) 2.98 |
| | A | (-) 3.14 | (-) 4.17 | (-) 3.97 | (-) 3.65 | (-) 3.12 |
| Ratio of total outstanding liability to GSDP (in per cent) | T | 23.44 | 22.86 | 21.14 | 25.92 | 24.52 |
| | A | 26.36 | 29.44 | 32.18 | 30.32 | 29.48 |
| Guarantees in terms of percentage of Revenue Receipts of previous year | T | No Target has been fixed by the State Government | | | | |
| | A | 27.65 | 30.56 | 34.12 | 31.17 | 25.85 |

Target of outstanding liability-GSDP ratio fixed in the MTFPS remained unachieved during the period 2018-19 to 2022-23. The Government was also unable to meet the targets of RD-GSDP fixed in the MTFPS during 2018-19 to 2022-23 except in 2021-22. Targets of FD-GSDP fixed in the MTFPS was not achieved in 2022-23. No limits have been fixed for guarantee given by the State Government though the ratio of guarantee-revenue receipts ranged between 25.85 and 34.12 per cent during the period 2018-23.

Fiscal sustainability risk:

- (i) As per various fiscal and debt parameters depicted in **Table 2.37**, debt GSDP ratio showed increasing trend from 22.44 to 27.70 per cent during the period 2018-19 to 2020-21, thereafter declined to 25.68 per cent during the year 2022-23.
- (ii) As per the Domar model analysis, the rate of interest remained lower than the rate of growth of GSDP (except for the years 2019-20 and 2020-21). This indicates that the public debt as percentage of GSDP would converge to a stable level.
- (iii) The outstanding liability and GSDP ratio could not be contained within the targets fixed during 2018-19 to 2022-23 and the Government also failed to meet the targets fixed for revenue deficit-GSDP and fiscal deficit-GSDP in 2022-23. The State Government had not fixed limits for the guarantees given by the Government. These trends highlight the need for the Government to address fiscal imbalances and work towards sustainable financial management.

On the basis of the above, it is inferred that the State fiscal sustainability has risks in the short to medium term unless remedial measures are taken to rationalise expenditure, explore further sources, expand the revenue base and invest in revenue generating assets.

2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable. The details of utilisation of borrowed funds for repayment of earlier borrowings, capital expenditure and revenue expenditure during the period 2018-23 is given in *Table 2.39*.

Table 2.39: Utilisation of borrowed funds

(₹ in crore)

| Year | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-------------------|-------------------|-------------------------|-------------------------|-------------------|
| Total Borrowings | 34,264.97 | 44,431.82 | 49,464.73 ²⁰ | 47,711.81 ²¹ | 80,649.29 |
| Repayment of earlier borrowings (Principal) (percentage) | 17,183.87 (50) | 15,775.51 (36) | 29,497.60 (60) | 25,472.95 (53) | 53,021.27 (66) |
| Net capital expenditure (percentage)* | 10,067.59 (29) | 12,421.92 (28) | 5,806.74 (11) | 10,978.41 (23) | 11,591.04 (14) |
| Net loans and advances* | 573.74 (2) | 1,106.62 (2) | 493.75 (1) | 466.02 (1) | 2,224.32 (3) |
| Portion of Revenue expenditure met out of net available borrowings | 6,439.77 (19) | 15,127.77 (34) | 13,666.64 (28) | 10,794.43 (23) | 13,813 (17) |
| Total Budget of the State | 1,41,732.90 | 1,56,449.71 | 1,80,004.84 | 1,95,689.44 | 2,21,110.07 |
| Expenditure against total budget | 1,21,362.76 | 1,29,856.27 | 1,42,409.10 | 1,50,162.15 | 1,85,288.25 |
| Repayment of borrowings to total expenditure (per cent) | 14.16 | 12.15 | 20.71 | 16.96 | 28.62 |

Source: Finance Accounts of the respective years

Figures in parenthesis indicate percentage to the total borrowings.

* Net means expenditure/repayments less receipts.

The repayment of borrowing (principal) to total expenditure of the State ranged between 12.15 to 28.62 *per cent* during the period 2018-23. During this period, the State Government utilised between 36 *per cent* and 66 *per cent* of its current borrowings for repayment of earlier borrowings (principal). Revenue expenditure met out of net available borrowings ranged between 17 *per cent* and 34 *per cent*. In 2022-23, only 14 *per cent* share of current borrowings was utilised on net capital expenditure. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of earlier borrowings instead of capital creation.

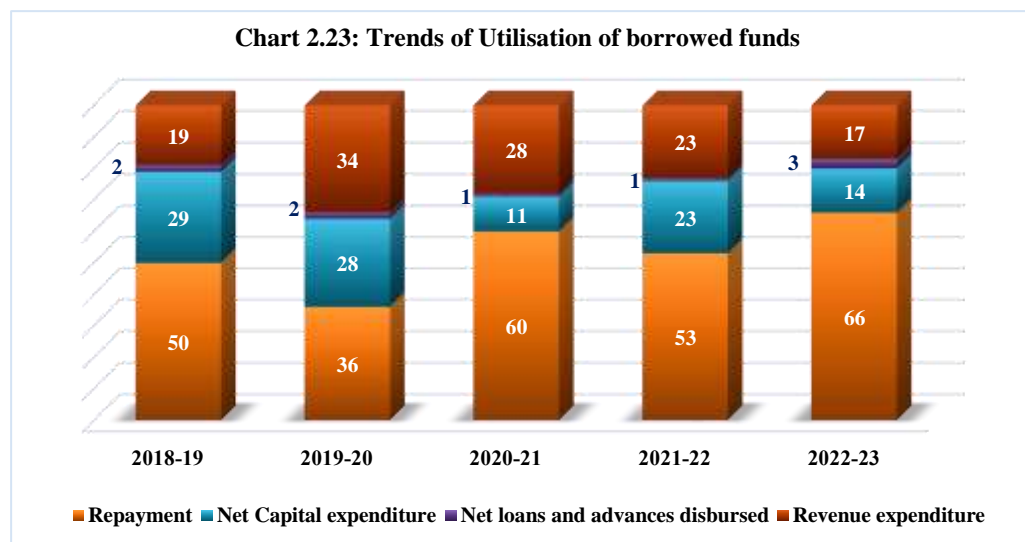
As per 15th Finance Commission recommendations, States are being given revenue deficit grants to reduce and ultimately eliminate revenue deficit and to enable all borrowings to be used for capital expenditure. In 2022-23, which is the second year of the Finance Commission period, the State Government has not received any revenue deficit grant from Central Government though the State Government has reduced its revenue deficit amounting to ₹ 3,121 crore

²⁰ Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

²¹ Excluding GoI back-to-back loans of ₹ 7,394 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

(from ₹ 20,333 crore in 2021-22 to ₹ 17,212 crore in 2022-23) but has borrowed to meet its revenue deficit.

Trends of utilisation of borrowed funds during the period 2018-23 is depicted in **Chart 2.23**.

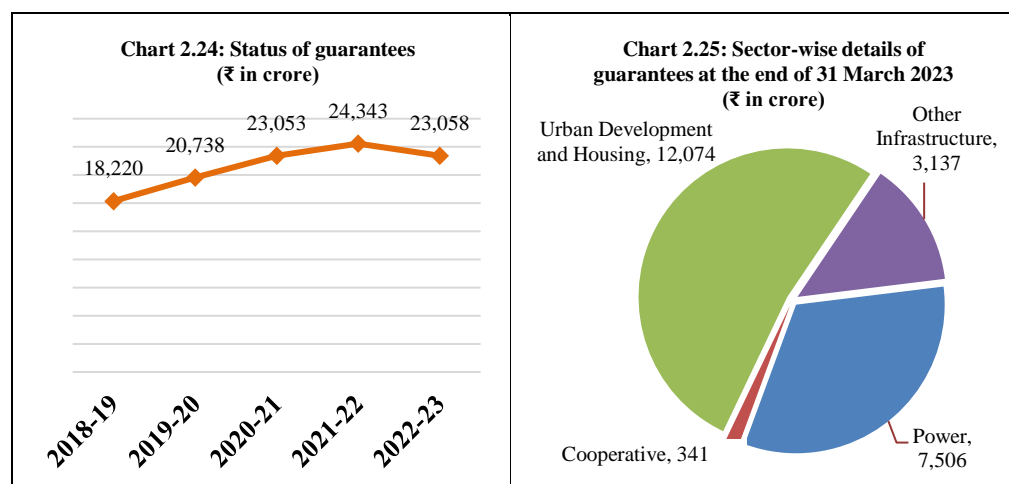


Source: Finance Accounts of the respective years

2.7.2 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 No. 9 of the Finance Accounts, the status of guarantees for the last five years and sector-wise guarantees as on 31 March 2023 are given in **Chart 2.24** and **2.25**.



Source: Finance Accounts

No amount was paid by the Government towards guarantees invoked during 2022-23. The details of guarantees, as on 31 March 2023, was in respect of PSUs and autonomous bodies as shown in **Table 2.40**.

Table 2.40: Details of guarantees given to entities**(₹ in crore)**

| Sr. No. | Name of PSUs/Autonomous bodies | Number of Guarantees | Amount of guarantees as on 31 March 2023 |
|---------|--|----------------------|--|
| 1 | Haryana Shehri Vikas Pradhikaran (HSVP) | 11 | 11,528.75 |
| 2 | Haryana State Industrial Infrastructure Development Corporation | 7 | 2,962.99 |
| 3 | Uttar Haryana Bijli Vitran Nigam Limited | 23 | 5,249.21 |
| 4 | Haryana Vidyut Parsaran Nigam Limited | 5 | 264.41 |
| 5 | Haryana Police Housing Corporation Limited | 2 | 279.10 |
| 6 | Housing Board, Haryana | 7 | 265.79 |
| 7 | Dakshin Haryana Bijli Vitran Nigam Limited | 10 | 1,971.77 |
| 8 | Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited | 1 | 103.28 |
| 9 | Municipal Corporation, Faridabad | 1 | 47.80 |
| 10 | Haryana State Warehousing Corporation | 4 | 9.43 |
| 11 | Haryana Power Generation Limited, Panchkula | 1 | 20.35 |
| 12 | Panipat Co-Operative Sugar Mills Limited, Panipat | 1 | 78.57 |
| 13 | Shahbad Co-Operative Sugar Mills Limited, Shahbad | 1 | 47.57 |
| 14 | Karnal Co-operative Sugar Mills Limited, Karnal | 1 | 66.79 |
| 15 | HAFED-NABARD | 2 | 148.58 |
| 16 | Haryana Scheduled Castes Finance and Development Corporation | 2 | 13.68 |
| | Total | 79 | 23,058.07 |

Source: Finance Accounts for the year 2022-23

Out of total guarantee as on 31 March 2023, 95.31 per cent (₹ 21,977.13 crore) was mainly in respect of Haryana Shehri Vikas Pradhikaran (₹ 11,528.75 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 2,962.99 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 5,249.21 crore), Haryana Vidyut Parsaran Nigam Limited (₹ 264.41 crore) and Dakshin Haryana Bijli Vitran Nigam Limited (₹ 1,971.77 crore).

2.7.3 Management of Cash Balances

As per an agreement with the Reserve Bank of India, State Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Overdrafts (OD) from time to time.

Comparative figures of cash balances and investment of cash balance for the years 2021-22 and 2022-23 are given in **Table 2.41**.

Table 2.41: Detail of cash balances and investment of cash balances

(₹ in crore)

| | Closing balance on 31 March 2022 | Closing balance on 31 March 2023 |
|--|-------------------------------------|-------------------------------------|
| A. General Cash Balance | | |
| Deposits with Reserve Bank of India | (-) 371.24 | (-) 716.63 |
| Remittances in Transit-Local | 0.54 | 0.54 |
| Total | (-) 370.70 | (-) 716.09 |
| Investments held in Cash Balance investment account | 2,597.52 | 1,310.12 |
| Total (A) | 2,226.82 | 594.03 |
| B. Other Cash Balances and Investments | | |
| Cash with departmental officers viz., Public Works, Forest Officers | 4.41 | 3.91 |
| Permanent advances for contingent expenditure with department officers | 0.12 | 0.11 |
| Investment in earmarked funds | 2,714.76 | 3,235.50 |
| Total (B) | 2,719.29 | 3,239.52 |
| Total (A + B) | 4,946.11 | 3,833.55 |
| Interest realised | 25.45 | 4.36 |

Source: Finance Accounts

Table 2.42: Cash Balance Investment Account (Major Head-8673)

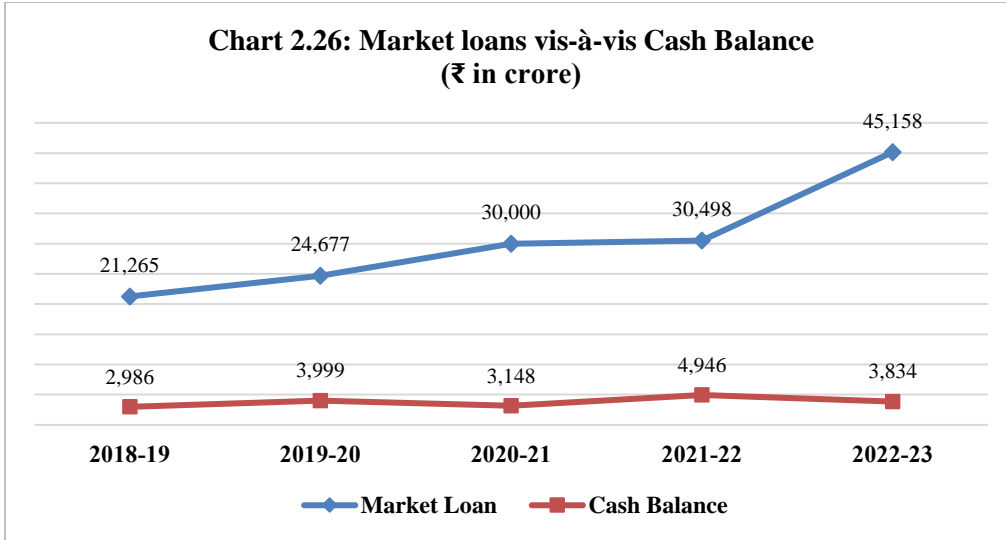
(₹ in crore)

| Year | Opening Balance | Closing Balance | Increase (+)/decrease (-) | Interest earned |
|---------|-----------------|-----------------|---------------------------|-----------------|
| 2017-18 | 2,554.85 | 2,084.53 | (-) 470.32 | 94.89 |
| 2018-19 | 2,084.53 | 721.57 | (-) 1,362.96 | 91.54 |
| 2019-20 | 721.57 | 2,332.87 | 1,611.30 | 76.54 |
| 2020-21 | 2,332.87 | 1,564.72 | (-) 768.15 | 29.49 |
| 2021-22 | 1,564.72 | 2,597.52 | 1,032.80 | 25.45 |
| 2022-23 | 2,597.52 | 1,310.12 | (-) 1,287.40 | 4.36 |

Source: Finance Accounts of the respective years

The Cash Balance included investment of ₹ 3,235.50 crore in earmarked funds. The said investment consisting of Sinking Fund Investment Account (₹ 1,692.34 crore) and Guarantee Redemption Fund Investment Account (₹ 1,540.86 crore) was invested by the RBI. The Government was able to maintain a minimum cash balance of ₹ 1.14 crore for 177 days during 2022-23. The Government had maintained the minimum balance by taking special ways and means advance (WMA) for 120 days and ordinary ways and means advance for 64 days. The State had to pay ₹ 10.36 crore as interest on WMA during the year 2022-23.

During 2022-23, the State had an opening cash balance of ₹ 4,946 crore and Government borrowed ₹ 45,158 crore from the market for meeting its obligations. The closing cash balance was ₹ 3,834 crore (*Chart 2.26*).



2.8 Conclusion

Growth of GSDP is an important indicator of the State’s economy, as it denotes the extent of changes in the level of economic development of the State over a period of time. The State recorded a growth of 14.18 *per cent* during the period 2022-23 against the growth of 17.36 *per cent* during the previous year.

The State passed FRBM Act, 2005 (amended in March 2022) to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit. During the year 2022-23, the Government was unable to contain the revenue deficit within the level projected in the MTFPS due to shortfall ranging between 14.60 *per cent* and 38.50 *per cent* in all the components of revenue receipts except in share of Central Taxes and Duties which registered an increase of 16.27 *per cent*.

Revenue deficit decreased from ₹ 20,333 crore during 2021-22 to ₹ 17,212 crore in 2022-23 but was more than the budget projections of ₹ 9,774 crore. Fiscal deficit of the State was ₹ 31,027 crore during 2022-23 which was 3.12 *per cent* of GSDP and was more than the target fixed by the State Government under MTFP and budget projections. The fiscal deficit was financed mainly through market borrowings.

Annual growth rate of revenue receipts decreased from 5.09 *per cent* in 2018-19 to (-) 0.44 *per cent* in 2020-21, which increased to 14.22 *per cent* in 2022-23. Further, the State’s own tax revenue registered a growth of 17.99 *per cent* over the previous year.

The State incurred 55 *per cent* of the total revenue expenditure on committed liabilities like salaries and wages, pensions and interest payment, leaving only 45 *per cent* for priority sector expenditure. During the year, outgo because of interest payments was equal to 19 *per cent* of revenue expenditure and 23 *per*

cent of revenue receipts. The percentage of total expenditure in priority sectors such as Education and Health in Haryana was higher than the average of States (other than NE and Himalayan States) in 2022-23.

The State Government earned a meagre 0.50 *per cent* return on its total investment (₹ 38,020 crore) in Statutory Corporations, Rural Banks, Government Companies and Co-operatives up to 31 March 2023. The State Government raised loans during 2022-23 on an average interest rate of 6.72 *per cent* per annum.

There was a difference of ₹ 7,270 crore in equity investment figures as per State Accounts and as per the Accounts of 25 PSUs.

Loans amounting to ₹ 657.73 crore were given to co-operative sugar mills without recovery of earlier loans. The State Government received ₹ 75 crore (0.79 *per cent*) as interest on outstanding loans during 2022-23 and paid interest at 6.92 *per cent* on outstanding debt.

The State Government had not invested funds of ₹ 6,426.56 crore available under SDRF, State Compensatory Afforestation Fund and Restoration and rehabilitation of mines and minerals.

Total outstanding liabilities including public debt and public account liabilities were 29.48 *per cent* of GSDP (excluding GoI back-to-back loans of ₹ 11,746 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources). The total liabilities increased by 11.05 *per cent* in 2022-23 over the previous year. The State Government raised public debt of ₹ 80,649 crore and repaid ₹ 53,021 crore.

During the period 2018-19 to 2022-23, the State Government utilised between 36 *per cent* and 66 *per cent* of its current borrowings for repayment of earlier borrowings. Revenue expenditure met out of net available borrowings ranged between 17 *per cent* and 34 *per cent*. In 2022-23, only 14 *per cent* share of current borrowings was utilised on net capital expenditure.

2.9 Recommendations

The Government may consider:

1. Devising a work plan for recovering pending loans from Co-operative Sugar Mills, Haryana State Co-operative Agriculture and Rural Development Bank and other loanee entities; and
2. Investing reserve funds so that the intended purpose of these funds could be achieved for which these funds were created.

CHAPTER 3

BUDGETARY MANAGEMENT

Chapter 3: Budgetary Management

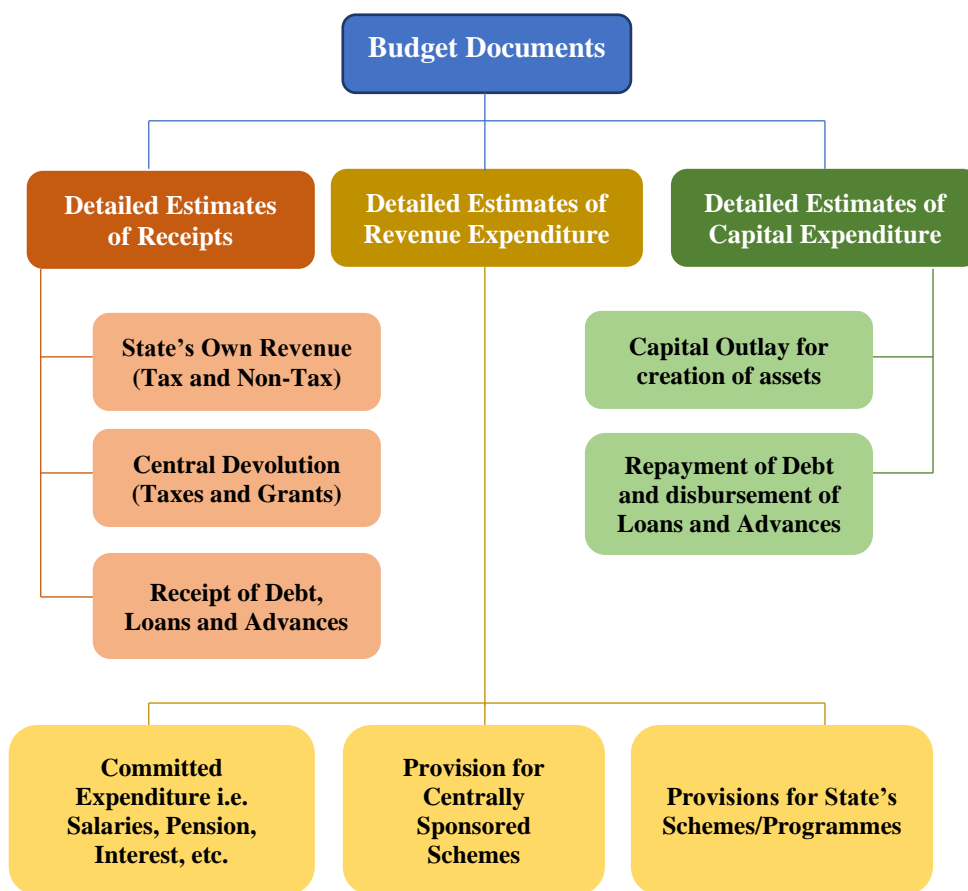
3.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called “the annual financial statement (Budget)” is to be laid before the State Legislature. The estimates of the expenditure show ‘charged’ and ‘voted’ items¹ of expenditure separately and distinguish expenditure on revenue account from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Punjab Budget Manual, as adopted by Haryana, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called ‘Demand for Grants’. In the Budget for financial year 2022-23, the State Government of Haryana introduced a major change in the budgetary process by clubbing 47 existing budgetary demands for grants into 20 budgetary demands for grants. This merger has resulted in aligning numerous departments as well as numerous major heads of these departments under the purview of one grant which provides the Finance Department more flexibility to transfer funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required, to reduce the risk of excess disbursement over grants/appropriation which requires regularisation of the State Legislature under Article 205 of the Constitution of India. During the year 2022-23, there was no case of excess disbursement under any grant and appropriation (Para 3.3.6). The State budget comprises of the following documents as given in *Chart 3.1*.

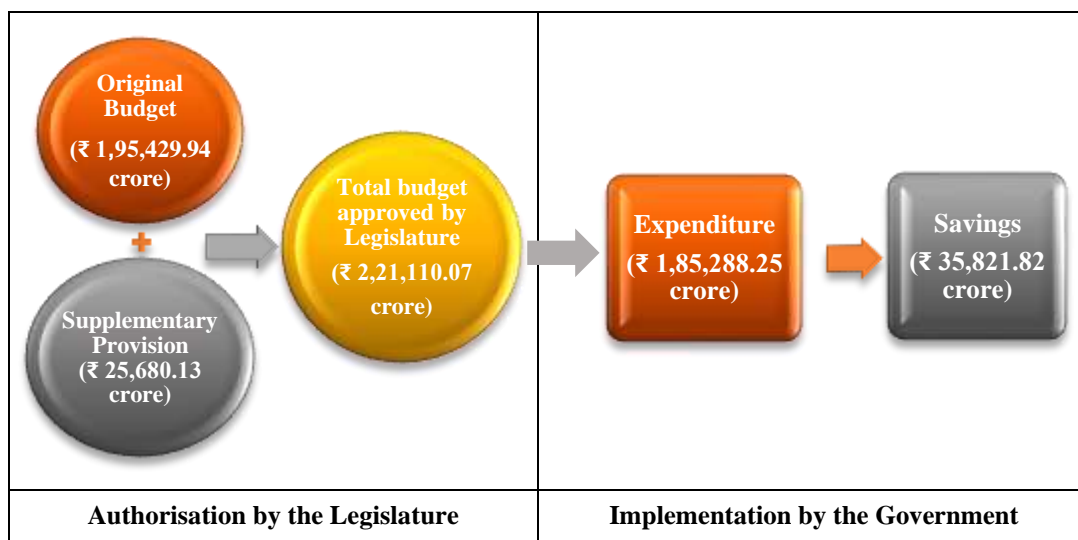
¹ **Charged expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

Chart 3.1: Details of State Budget Documents



The various components of the budget are depicted in the *Chart 3.2*.

Chart 3.2: Total Budget Provision vis-à-vis expenditure during the year 2022-23



Source: Based on the procedure prescribed in Budget Manual and Appropriation Accounts

3.1.1 SDG Budget allocation

The Government of Haryana has embedded the Sustainable Development Goals (SDGs) into policy planning at the State level. It undertook a detailed assessment of its budgetary allocations towards these goals from the financial year 2018-19 onwards. It has aligned the SDGs with the budgetary allocations.

(i) Gender budgeting

Gender Budgeting is concerned with gender responsive formulation of legislation, policies, plans, programmes and schemes; resource allocation; implementation; tracking of expenditure, audit, and impact assessment. It is an important strategy towards achieving gender equality and women's empowerment. It aims to ensure that public resources are collected and spent efficiently based on differing gender needs and priorities. Gender Budgets are not separate budgets for women; neither do they imply that funds be divided into half for men and women or that budgets should be divided into half. They are attempts to disaggregate the government's budget according to its differential impact on different genders and reprioritise allocations to bridge gender gaps.

There is no Gender Budgeting in the State of Haryana. However, the State Government has aligned SDG 5 Gender Equality with its budget. Major focus areas vis-à-vis the budget provision and expenditure under Gender Equality (SDG 5) are Financial Assistance to Destitute Women and Widows, Integrated Child Development Services Scheme (WCD), *Ladli* (Social Security Pension Scheme), *Apni Betian Apna Dhan* renamed as *Aapki Beti Hamari Beti (Ladli)*, Financial assistance to Scheduled Caste families under *Apni Betian Apna Dhan* renamed as *Aapki Beti Hamari Beti (Ladli)* and *Mukhyamantri Vivah Shagun Yojana*.

As per the SDG budget allocation report 2022-23, 70 schemes/programmes were implemented by 13 different departments under Gender Equality (SDG-5). Out of these 70 schemes, an amount of ₹ 1,577.28 crore (83.69 per cent of total provision) was incurred in respect of 57 schemes implemented by the State Government against the budget provision of ₹ 1,884.54 crore. Details of Department-wise budget provision and expenditure under Gender Equality (SDG-5) in 2022-23 are given in *Table 3.1*.

Table 3.1: Department-wise details of Budget provision and expenditure under Gender Equality (SDG-5) in 2022-23

(₹ in crore)

| Sr. No. | Department Name (Number of schemes) | Budget Provision | Expenditure |
|---------|---|------------------|-----------------|
| 1. | Social Justice and Empowerment (5) | 1,077.54 | 1,013.86 |
| 2. | Women and Child Development (29) | 524.92 | 399.97 |
| 3. | Welfare of SCs, STs and OBCs (4) | 91.22 | 63.89 |
| 4. | Registrar, Cooperative Societies, Haryana (1) | 0.05 | 0.02 |
| 5. | Health (4) | 2.47 | 1.87 |
| 6. | Director Urban Local Bodies (1) | 0.10 | 0.00 |
| 7. | Education (Higher) (3) | 2.10 | 1.50 |
| 8. | Education (Secondary) (5) | 12.76 | 5.95 |
| 9. | Family Welfare (11) | 19.88 | 10.63 |
| 10. | High Court (1) | 30.00 | 0.00 |
| 11. | Police (4) | 101.00 | 61.90 |
| 12. | Sainik and Ardh Sainik Welfare Department (1) | 20.00 | 15.94 |
| 13. | Rural Development (1) | 2.50 | 1.75 |
| | Total (70 schemes) | 1,884.54 | 1,577.28 |

Source: SDG Budget allocation report 2022-23 and expenditure figures furnished by Swarna Jayanti Haryana Institute for Fiscal Management.

As is evident from above table, out of 13 Departments, four Departments viz. Social Justice & Empowerment, Women & Child Development, Police and Welfare of SCs, STs and OBCs contributed more than 95 per cent of the Budget Estimate 2022-23 under Gender Equality (SDG 5).

It was further observed that out of 70 schemes, no budget provision was made under SDG-5 in respect of 13 schemes as detailed in *Table 3.2*.

Table 3.2: Details of schemes in which no provision was made during the year 2022-23

| Sr. No. | Name of Department | Name of Scheme |
|---------|-----------------------------|---|
| 1. | Women and Child Development | P-01-12-2235-02-001-97-99-N-V- Staff for headquarter (WCD) -Information Technology |
| 2. | | P-03-12-2235-02-103-66-51-N-V- Universalization of Women Helpline |
| 3. | | P-03-12-2235-02-103-69-51-N-V- Scheme for setting up One Stop Crises Centre for women |
| 4. | | P-03-12-4235-02-103-96-51-N-V- Construction of building setting up One Stop Crises Centre for women Scheme |
| 5. | | P-01-12-4235-02-103-99-51-N-V-Home-cum-Vocational Training Production Centres for Young Girls/Women and Destitute Women and Widows |
| 6. | Health | P-01-14-2210-80-199-98-98-N-V- National Health Mission -Atal Janani Vahini Sewa |
| 7. | Education (Secondary) | P-01-09-4202-01-202-98-51-N-V- Construction of separate girls toilets/hand pumps in Sr. Secondary/ High Schools (NABARD) |
| 8. | | P-02-12-2202-02-109-84-51-N-V- Construction and running of girls Hostel for Students of Secondary and Higher Secondary Schools in Educationally Backward Blocks |
| 9. | Family Welfare | P-01-14-2211-51-001-99-51-N-V- State Family Planning Bureau |
| 10. | | P-01-14-2211-51-003-96-51-N-V- Promotional Training School for MPW (Female), Bhiwani |
| 11. | | P-01-14-2211-51-003-99-51-N-V- Regional Family Planning Training Centre Rohtak |
| 12. | | P-01-14-2211-51-102-99-51-N-V- Urban Family Welfare Services |
| 13. | Police | P-03-05-2055-51-114-96-51-N-V- Crime and Criminal Tracking Network and System (CCTNS) RSB - Sainik and ArdhSainik Welfare Department |

(ii) Budgeting for Climate Action (SDG 13)

The State Government has aligned SDG 13 Climate change with its budgetary allocations. Major focus areas under climate action (SDG 13) are flood protection and disaster preparedness, training of community volunteers in disaster response (*Apda Mitra*). Integrated forest protection, management of crop residue micro-irrigation for irrigation efficiency, establishment of Eco-Clubs, Setting up of Environment Training Institute at Gurugram and implementation of the Sendai framework for Disaster Risk Reduction.

During 2022-23, budget provision of ₹ 2,175.09 crore was made for implementation of 42 schemes/programmes by eight different Departments under Climate Action (SDG-13). Out of these 42 schemes, only 29 schemes were implemented during the year 2022-23. Details of Department-wise budget provision and expenditure under Climate Action (SDG-13) in 2022-23 is given in **Table 3.3**.

Table 3.3: Department-wise Budget provision and expenditure under Climate Action (SDG-13)

(₹ in crore)

| Sr. No. | Department Name (Number of Schemes) | Budget Provision | Expenditure |
|---------------------------|---|------------------|-----------------|
| 1 | Agriculture and Farmer Welfare Department (6) | 358.52 | 458.70 |
| 2 | Land Records (2) | 0.50 | 0.51 |
| 3 | Environment and Climate Change (12) | 15.61 | 5.69 |
| 4 | Revenue (8) | 717.13 | 139.23 |
| 5 | Forests (3) | 0.96 | 15.92 |
| 6 | Directorate of Industries (1) | 2.00 | 0.35 |
| 7 | Irrigation and Water Resources Department (6) | 1,076.47 | 837.51 |
| 8 | Department of New and Renewable Energy (1) | 3.90 | 3.38 |
| Total (42 Schemes) | | 2,175.09 | 1,461.29 |

Source: SDG Budget allocation report 2022-23 and expenditure figures furnished by Swarna Jayanti Haryana Institute for Fiscal Management.

As is evident from the above table, out of eight Departments, three Departments viz. Irrigation and Water Resources, Revenue and Disaster Management and Agriculture & Farmers Welfare contributed more than 98 *per cent* of the Budget Estimate 2022-23 under Climate Action (SDG-13).

Out of these 42 schemes, 13 schemes were not implemented due to non-provision of budget under SDG-13 as detailed in **Table 3.4**.

Table 3.4: Details of scheme in which provision was not made during the year 2022-23

| Sr. No. | Name of Department | Name of Scheme |
|---------|---|--|
| 1 | Agriculture and Farmer Welfare Department | P-01-10-2401-51-111-91-51-N-V- Scheme for Weather Based Crop Insurance |
| 2 | | P-02-10-2401-51-111-92-98-N-V- National Agriculture Insurance Scheme - SCSP Component |
| 3 | | P-02-10-2401-51-111-92-99-N-V- National Agriculture Insurance Scheme - Normal Plan |
| 4 | Land Records | P-03-04-2029-51-103-97-99-N-V- Rationalisation of Minor Irrigation Statistics Headquarter staff - Information Technology |

| Sr. No. | Name of Department | Name of Scheme |
|---------|--|---|
| 5 | Environment and Climate Change | P-01-10-3435-03-001-96-51-R-V- Performance Linked Outlay (PLO) of ENV-Environment (ENV-PLO-REV) |
| 6 | | P-01-10-3435-03-188-99-51-R-V- Appellate Authority |
| 7 | | P-01-10-3435-03-800-84-51-N-V- Climate Change Division |
| 8 | | P-01-10-3435-03-800-88-98-N-V- State Environment Impact Assessment Authority -Establishment Expenses |
| 9 | | P-01-10-3435-03-800-89-51-N-V- Setting up of Environment Training Institute at Gurugram |
| 10 | Revenue | P-03-04-2245-80-102-96-51-N-V- Apada Mitra- Training of community volunteers in Disaster Response |
| 11 | | P-03-04-2245-80-102-97-51-N-V- Mock Exercise |
| 12 | Department of New and Renewable Energy | P-01-19-2810-51-103-99-51-N-V- Promotion of New & Renewable Energy for Urban Industrial & Commercial Applications |
| 13 | Power | P-03-19-2801-02-800-99-51-N-V- Global Environment Facility (GEF) grant by World Bank to HPGCL on reimbursement basis through the State Government |

3.1.2 Summary of total provision, actual disbursements and savings during financial year

A summarised position of total budget provision, disbursement and savings with its further bifurcation into voted/charged during 2018-23 is given in **Table 3.5**.

Table 3.5: Disbursement and saving/excess during 2018-23

(₹ in crore)

| | Total Budget Provision | | Disbursement | | Saving | |
|---------|------------------------|-----------|--------------|-----------|-----------|----------|
| | Voted | Charged | Voted | Charged | Voted | Charged |
| 2018-19 | 1,07,759.20 | 33,973.70 | 90,304.44 | 31,058.32 | 17,454.76 | 2,915.38 |
| 2019-20 | 1,19,003.62 | 37,446.09 | 98,167.61 | 31,688.66 | 20,836.01 | 5,757.43 |
| 2020-21 | 1,27,589.40 | 52,415.44 | 95,535.91 | 46,873.19 | 32,053.49 | 5,542.25 |
| 2021-22 | 1,47,174.90 | 48,514.54 | 1,06,051.98 | 44,110.17 | 41,122.92 | 4,404.37 |
| 2022-23 | 1,45,926.23 | 75,183.84 | 1,11,846.45 | 73,441.80 | 34,079.78 | 1,742.04 |

Source: Appropriation Accounts of the respective years.

3.1.3 Budget marksmanship

(i) Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved. The summarised position of actual outturn against the original approved budget during the financial year 2022-23 is given in **Table 3.6**.

Table 3.6: Detail of actual outturn against the Original Budget

(₹ in crore)

| Description | Original Budget (BE) | Actual Outturn | Difference between Actual Outturn and BE* |
|--------------|----------------------|--------------------|---|
| Revenue | 1,17,662.58 | 1,06,853.27 | (-) 10,809.31 |
| Capital | 77,767.36 | 78,434.98 | 667.62 |
| Total | 1,95,429.94 | 1,85,288.25 | (-) 10,141.69 |

* Excess of actuals over original provision is denoted as (+) figure and shortage of actual over original provision is denoted as (-) figure.

In Revenue section, deviation in outturn compared with BE was (-) 9.19 per cent. In Capital section, deviation in outturn compared with BE was 0.86 per cent. The percentage deviation grant wise is as shown in **Table 3.7**.

Table 3.7: Details of deviation between Budget Estimates and Actual outturn

| Per cent of deviation between Budget Estimates and Actual out turn | Grant No. in Revenue Section | Total number of grants in revenue section | Grant No. in Capital Section | Total number of grants in capital section |
|--|--------------------------------|---|------------------------------|---|
| 0-25 | 1,2,3,5,6,10,12,14,16,17,19,20 | 12 | 3,4,7,14,17 | 5 |
| 25-50 | 4,11,13,15,18 | 5 | 5,11,12,13,15,19 | 6 |
| 50-75 | | | 6,8,10,20 | 4 |
| 75-100 | | | 16 | 1 |
| More than 100 | | | 18 | 1 |

(ii) Expenditure composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition approved is given in **Table 3.8**.

Table 3.8: Budget provision, revised estimate, disbursement and difference between actual and revised budget estimate during the financial year 2022-23

(₹ in crore)

| Description | Original Budget (BE) | Revised Estimate (RE) | Actual Outturn | Difference between BE and RE* | Difference between Actual and RE* |
|--------------|----------------------|-----------------------|--------------------|-------------------------------|-----------------------------------|
| Revenue | 1,17,662.58 | 1,16,457.53 | 1,06,853.27 | (-) 1,205.05 | (-) 9,604.26 |
| Capital | 77,767.36 | 82,462.30 | 78,434.98 | 4,694.94 | (-) 4,027.32 |
| Total | 1,95,429.94 | 1,98,919.83 | 1,85,288.25 | 3,489.89 | (-) 13,631.58 |

* Excess of actuals over original provision is denoted as (+) figure and shortage of actual over original provision is denoted as (-) figure.

In Revenue section, deviation in outturn compared with RE was (-) 8.25 per cent. In Capital section, deviation in outturn compared with RE was (-) 4.88 per cent. The percentage deviation grant wise is as shown in **Table 3.9**.

Table 3.9: Details of deviation between Revised Budget Estimates and Actual outturn

| Per cent of deviation between Revised Budget Estimates and Actual out turn | Grant No. in Revenue Section | Total grants in revenue section | Grant No. in Capital Section | Total grants in capital section |
|--|---|---------------------------------|---|---------------------------------|
| 0-25 | 1, 2, 4, 5, 6, 10, 12, 14, 15, 16, 17, 19, 20 | 13 | 3, 4, 6, 7, 8, 10, 11, 12, 13, 14, 17, 18, 19 | 13 |
| 25-50 | 3, 11, 13, 18 | 4 | 5, 15, 20 | 3 |
| 50-75 | - | - | - | - |
| 75-100 | - | - | 16 | 1 |

(iii) Shortcomings in Budget Estimate, Revised Estimate and actuals

The revised estimates for schemes during the year 2022-23 was assessed at ₹ 1,98,919.83 crore. An amount of ₹ 1,85,288.25 crore was spent on various schemes which was 93.15 per cent of the revised estimates. The cases in which approved budget outlay withdrawn in revised estimates, approved outlay was reduced in revised estimates or provision was made in approved outlay as well

as revised outlay but no expenditure was incurred in both conditions, etc. was discussed in the following sub-paras.

- (a) An amount of ₹ 6,585.02 crore in Twenty schemes (provision of ₹ five crore and above) was provided in approved outlay which was withdrawn in revised estimates due to non-implementation of the schemes. (**Appendix 3.1**).
- (b) Provision of ₹ 3,558.21 crore made for 41 schemes (provision of ₹ 10 crore and above) in approved outlay for 2022-23 was reduced to ₹ 694.05 crore in the Revised Estimates, but no expenditure was incurred under these schemes (**Appendix 3.2**).
- (c) Provisions of ₹ 476.50 crore were made for 17 schemes (provision of ₹ five crore and above) in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2022-23 (**Appendix 3.3**).
- (d) The provision of ₹ 2,654.63 crore made for 16 schemes (provision of ₹ 10 crore & above and less than 80 *per cent* of original provision) was increased to ₹ 3,566.02 crore against which expenditure of ₹ 1,107.11 crore was incurred during the year 2022-23 which was 41.70 *per cent* of the original estimates. The augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than the original estimates (**Appendix 3.4**).
- (e) Sixty-four schemes (provision of ₹ 50 crore & above and less than 80 *per cent* of revised estimate) for which the outlay of ₹ 12,875.12 crore approved for execution during 2022-23 was reduced to ₹ 7,558.73 crore in the revised estimates. Only ₹ 3,596.44 crore was spent on these schemes which was 47.58 *per cent* of the revised outlay (**Appendix 3.5**).
- (f) Ten schemes (provision of ₹ 10 crore & above and more than 120 *per cent* of revised estimate) for which provision of ₹ 660.50 crore was approved for execution during 2022-23 was reduced to ₹ 369.27 crore in the revised estimates, but expenditure of ₹ 500.16 crore was incurred which was 135.45 *per cent* of the revised estimate as detailed in **Appendix 3.6**.
- (g) Forty-nine schemes (provision of ₹ 10 crore & above and less than 80 *per cent* of original provision) for which provision of ₹ 4,040.40 crore was made in approved outlay as well as in the revised estimates, but expenditure of ₹ 2,487.20 crore (61.56 *per cent*) was incurred which was less than the provision made as detailed in **Appendix 3.7**.
- (h) The provision of ₹ 2,503.66 crore made for 27 schemes (provision of ₹ 10 crore & above and less than 80 *per cent* of revised estimate) was

increased to ₹ 4,325.11 crore against which expenditure of ₹ 2,724.36 crore was incurred during the year 2022-23. Further, augmentation of funds through supplementary grants proved excessive as the total expenditure of these schemes were 62.99 *per cent* of the revised estimates (**Appendix 3.8**).

- (i) Nine schemes (provision of ₹ 10 crore & above and more than 120 *per cent* of provision) for which provision of ₹ 422.24 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 891.07 crore was incurred which was 111.03 *per cent* higher than the provision made as detailed in **Appendix 3.9**.
- (j) Scheme “Faridabad Smart City Limited [P-02-20-2217-80-190-99-51]” for which provision of ₹100 crore was made in the revised estimates, but expenditure of ₹ 196 crore was incurred which was 196 *per cent* higher than the provision made in the revised estimate during the year 2022-23.

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. Appropriation Accounts are on gross basis. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorised by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

3.3 Integrity of budgetary and accounting process

3.3.1 Opening of New Sub Heads/Detailed Heads of Accounts without advice

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2022-23, the State Government of Haryana opened three new Sub Heads (under Capital section) in the budget, without seeking the advice of the Comptroller and Auditor General as required under the Constitution. The State Government provided budget of ₹ 1,110 crore under these heads and incurred expenditure of ₹ 519.33 crore under the Capital Section in these heads during 2022-23 as detailed in *Table 3.10*.

Table 3.10: Operation of heads/Opening of New Sub Heads / Detailed Heads of Accounts without advice of CAG during the financial year 2022-23

(₹ in crore)

| Sr. No. | Name of the Scheme and Classification | Budget Provisions | Actual expenditure |
|---------|---|-------------------|--------------------|
| 1 | Grant-in-aid to Municipality on the Recommendation of State Finance Commission (Unauthorised Scheme) [P-01-20-4217-60-051-87] | 720.00 | 341.00 |
| 2 | Grant-in-Aid to Municipalities for SC Component for State Finance Commission Devolution [P-01-20-4217-60-789-99] | 280.00 | 158.33 |
| 3 | Financial Assistance to Horticulture University [P-01-10-6401-51-800-90] | 110.00 | 20.00 |
| | Total | 1,110.00 | 519.33 |

Source: Notes to Finance Accounts for the year 2022-23.

For the opening of these sub-heads the office of the Principal Accountant General, Accounts and Entitlement (A&E), Haryana had taken up (August 2022 and May 2023) the matter with the State Government that these schemes should be opened under revenue section instead of capital section, as grants-in-aid to municipalities is to be classified as expenditure of revenue nature instead of capital nature. Further, the capital section of accounts is intended to record expenditure for creation of assets of permanent nature of the Government while the municipalities are separate entities. Capital assets created by municipalities cannot be accounted for as assets of Government. In case of financial assistance under MH 6401-51-800-90-51-23, the funds have been released under SOE 23 (Loan), but the nomenclature was mentioned as financial assistance to Horticulture.

The matter has been taken up with Additional Chief Secretary (ACS), Finance Department by Principal Accountant General (A&E) Haryana time and again, but no reply has been received so far (December 2023).

3.3.2 Unnecessary or excessive supplementary grants

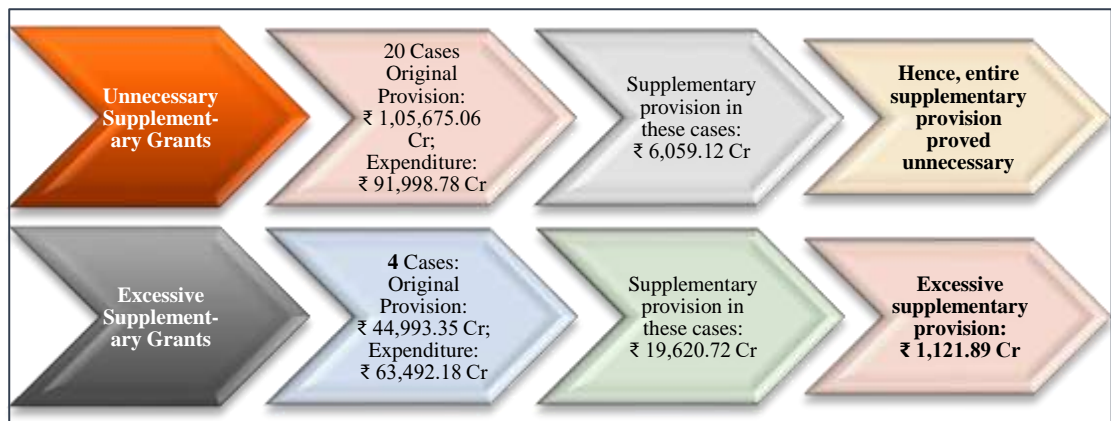
As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year,

can be made during the current financial year but not after the expiry of current financial year.

Supplementary provisions aggregating ₹ 6,059.12 crore obtained in 20 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 four cases, supplementary provision of ₹ 19,620.72 crore proved excessive as it was more than the requirement (₹ 18,498.83 crore) by ₹ 1,121.89 crore (*Appendix 3.10*).

The details of unnecessary and excessive supplementary provision is given in *Chart 3.3*.

Chart 3.3: Unnecessary and Excessive Supplementary Provisions



Source: Appropriation Accounts

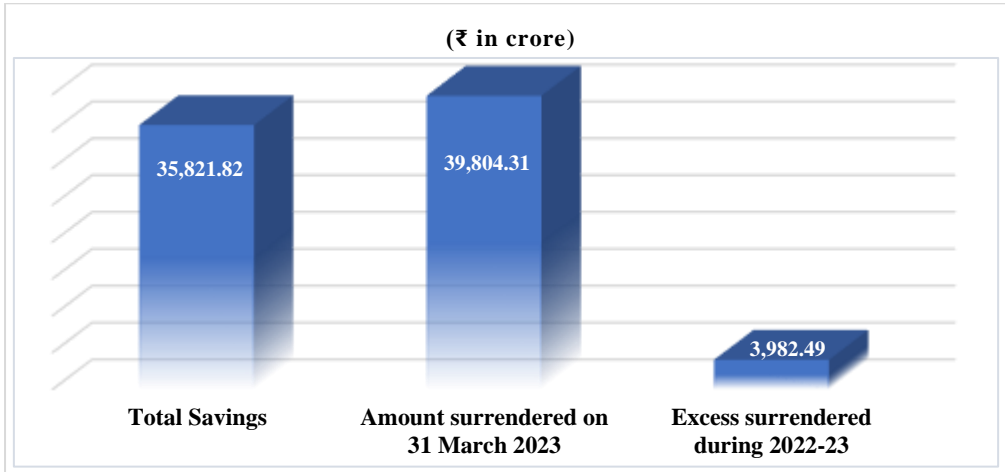
As such, the supplementary provisions were either unwarranted or excessive in a large number of cases. The Government may consider preparing realistic budget estimates to avoid large savings and supplementary provisions.

During the exit conference (November 2023), the ACS, Finance Department assured to examine the issue for future compliance.

3.3.3 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required. During the year 2022-23, out of actual savings of ₹ 35,821.82 crore, an amount of ₹ 39,804.31 crore was surrendered through re-appropriation orders, resulting in excess surrender of ₹ 3,982.49 crore as shown in *Chart 3.4*.

Chart 3.4: Savings and surrenders close of financial year 2022-23



Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excess expenditure over appropriation of ₹ 5,610.58 crore in 73 sub-heads and savings over ₹ 2,243.20 crore under 24 sub-heads in cases where the appropriation was more than ₹ five crore in each case as detailed in **Appendix 3.11**. Excesses/Savings were more than ₹ 10 crore under 74 sub-heads. In five² cases, reduction of provisions through re-appropriation proved injudicious, as the actual expenditure was more than the original and supplementary provisions and in 17³ cases, original provision was surrendered through re-appropriation, resulting in incurring of expenditure without budget provision. In five⁴ cases, the re-appropriation of funds proved unnecessary, as the savings were more than the funds provided through re-appropriation. Similarly in 11⁵ cases, the re-appropriation of funds proved insufficient, as the actual expenditure was more than the funds provided through re-appropriation.

3.3.4 Non-surrendering and excess surrendering of funds

At the close of the year 2022-23, in 37 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 2,20,820.72 crore and actual expenditure was ₹ 1,85,016.31 crore resulting in savings of ₹ 35,804.41 crore. Out of these savings, ₹ 39,792.80 crore was surrendered (**Appendix 3.12**) resulting in excess surrender by ₹ 3,988.39 crore than the actual saving. This indicated inadequate budgetary and financial control.

Further analysis revealed that in seven cases against the savings of ₹ 12,341.79 crore, ₹ 1,428.12 crore was not surrendered which was against the provisions

² Sr. No. 1, 26, 29, 54 and 86 of **Appendix 3.11**.

³ Sr. No. 5, 7, 8, 11, 16, 18, 19, 20, 21, 22, 23, 24, 40, 41, 55, 66 and 78 of **Appendix 3.11**.

⁴ Sr. No. 2, 34, 46, 53 and 72 of the **Appendix 3.11**.

⁵ Sr. No.14, 27, 31, 32, 35, 37, 44, 47, 80, 87 and 88 of the **Appendix 3.11**.

of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 28 cases, ₹ 28,837.70 crore was surrendered against the savings of ₹ 23,421.19 crore resulting in excess surrender of ₹ 5,416.51 crore. In two cases, full amount of the savings of ₹ 41.43 crore was surrendered. Reasons for less/excess surrendering of funds were not intimated by the State Government.

3.3.5 Savings

As per para 5.3 of Punjab Budget Manual as applicable to Haryana, complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or unrealistic estimating, it is a matter of concern. All estimating officers should strive to provide in the budget for everything that can be foreseen and to provide only as much as is necessary. The Administrative and Finance Departments should consider this while exercising final check on the estimates.

Budgetary allocations based on unrealistic proposals, overstretching the potential of resource mobilisation, poor expenditure monitoring mechanism, weak scheme implementation capacities/ weak internal controls lead to release of funds towards the end of the financial year. Excessive savings in some heads also deprive other Departments of the funds, which they could have utilised.

(i) Savings vis-à-vis allocations

There were overall savings of ₹ 35,821.82 crore. Out of these, in 27 cases, savings were ₹ 35,452.21 crore registering savings of more than ₹ 100 crore in each case (*Appendix 3.13*). In these 27 cases, against the total provision of ₹ 2,19,554.72 crore actual expenditure was ₹ 1,84,102.51 crore and savings were ₹ 35,452.21 crore. The cases in which there was substantial savings of more than ₹ 500 crore have been listed in *Table 3.11*.

Table 3.11: Details of grants in which savings were more than ₹ 500 crore

(₹ in crore)

| Sr. No. | Grant No. | Original | Supplementary | Total | Actual | Saving |
|------------------------|--------------|-------------------|-----------------|-------------------|------------------|------------------|
| Revenue (Voted) | | | | | | |
| 1 | 4 | 2,416.83 | 0.00 | 2,416.83 | 1,809.54 | 607.29 |
| 2 | 5 | 7,503.92 | 668.04 | 8,171.96 | 6,700.69 | 1,471.27 |
| 3 | 6 | 13,530.83 | 0.00 | 13,530.83 | 12,841.46 | 689.37 |
| 4 | 10 | 5,453.59 | 105.37 | 5,558.96 | 4,140.84 | 1,418.12 |
| 5 | 11 | 1,586.16 | 538.90 | 2,125.06 | 1,088.45 | 1,036.61 |
| 6 | 12 | 20,330.10 | 1,766.06 | 22,096.16 | 19,046.99 | 3,049.17 |
| 7 | 14 | 7,126.03 | 229.63 | 7,355.66 | 6,298.23 | 1,057.43 |
| 8 | 15 | 1,822.02 | 187.43 | 2,009.45 | 1,183.25 | 826.20 |
| 9 | 16 | 10,335.24 | 178.13 | 10,513.37 | 9,556.08 | 957.29 |
| 10 | 17 | 4,224.54 | 439.69 | 4,664.23 | 3,628.54 | 1,035.69 |
| 11 | 19 | 9,714.30 | 876.63 | 10,590.93 | 10,060.93 | 530.00 |
| 12 | 20 | 10,025.05 | 1,007.10 | 11,032.15 | 8,551.69 | 2,480.46 |
| | Total | 94,068.611 | 5,996.98 | 100,065.59 | 84,906.69 | 15,158.90 |

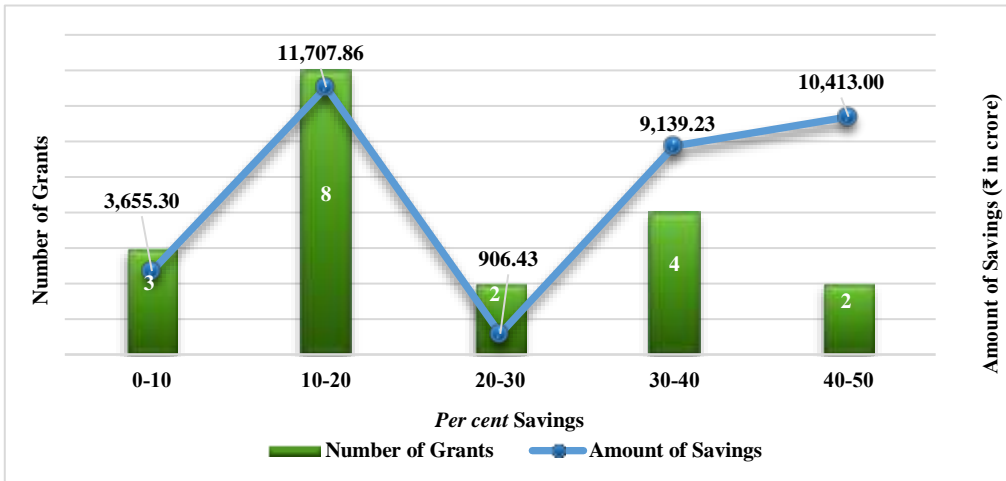
| Sr. No. | Grant No. | Original | Supplementary | Total | Actual | Saving |
|--------------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------------|
| Revenue (Charged) | | | | | | |
| 13 | 6 | 21,161.48 | 1.00 | 21,162.48 | 20,095.57 | 1,066.91 |
| | Total | 21,161.48 | 1.00 | 21,162.48 | 20,095.57 | 1,066.91 |
| Capital (Voted) | | | | | | |
| 14 | 10 | 1,256.88 | 8.10 | 1,264.98 | 618.33 | 646.65 |
| 15 | 11 | 16,416.60 | 0.00 | 16,416.60 | 11,006.11 | 5,410.49 |
| 16 | 12 | 1,850.18 | 30.00 | 1,880.18 | 1,007.26 | 872.92 |
| 17 | 14 | 1,803.29 | 155.00 | 1,958.29 | 1,424.39 | 533.90 |
| 18 | 17 | 4,765.31 | 350.00 | 5,115.31 | 4,611.63 | 503.68 |
| 19 | 19 | 4,256.49 | 30.00 | 4,286.49 | 2,154.20 | 2,132.29 |
| 20 | 20 | 9,469.56 | 0.00 | 9,469.56 | 2,399.56 | 7,070.00 |
| | Total | 39,818.31 | 573.10 | 40,391.41 | 23,221.48 | 17,169.93 |
| Capital (Charged) | | | | | | |
| 21 | 8 | 35,052.21 | 18,536.00 | 53,588.21 | 53,021.27 | 566.94 |
| | Total | 35,052.21 | 18,536.00 | 53,588.21 | 53,021.27 | 566.94 |
| | Grand Total | 1,90,100.61 | 25,107.08 | 2,15,207.69 | 1,81,245.01 | 33,962.68 |

Source: Appropriation Accounts

Further scrutiny of savings in the above mentioned grants revealed that during 2022-23 in 79 schemes (other than salary/establishments), the savings were more than ₹ 100 crore (*Appendix 3.14*). Savings of such a magnitude are indicative of defective budgeting.

Chart 3.5 categorises the grants/appropriations according to percentage of savings against budgetary allocations.

Chart 3.5: Number of grants⁶/Appropriations grouped by the percentage of savings alongwith total savings in each group



Source: Appropriation Accounts

(ii) Persistent savings

Further scrutiny of grants and appropriations showed that during the last five years, seven grants in Revenue Voted and 10 grants under Capital Voted showed persistent savings of more than ₹ 10 crore which were also 10 per cent or more

⁶ The Grant No.9-Contingency Fund was not included in which no budget provision was made in this Grant.

of the total grants. Details of grants with savings during the year 2018-19 to 2022-23 are given in **Table 3.12**.

Table 3.12: Grants indicating persistent savings

(₹ in crore)

| Sr. No. | Number and name of the Grant | Amount of savings | | | | |
|------------------------|--|-------------------|------------------|------------------|------------------|------------------|
| | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Revenue (Voted) | | | | | | |
| 1 | 3-General Administration/ Elections | 88.44 (19) | 209.71 (31) | 163.35 (28) | 144.22 (21) | 353.66 (37) |
| 2. | 5-Home / Prisons /Home Guard and Civil Defence/ Administration of Justice (High Court / Prosecution/ AGOT/Legal Service Authority) | 923.82 (16) | 662.16 (11) | 1,210.85 (18) | 2,013.93 (25) | 1,471.27 (18) |
| 3. | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | 1,261.76 (29) | 1,950.83 (41) | 2,137.11 (35) | 2,029.07 (32) | 1,418.12 (26) |
| 4. | 13-Sports and Youth Welfare/ Art and Culture/ Tourism | 126.17 (28) | 238.79 (42) | 268.32 (58) | 301.31 (47) | 185.00 (31) |
| 5. | 15-Labour/ Employment/ Skill Development & Industrial Training | 235.23 (26) | 278.09 (23) | 601.36 (39) | 661.08 (33) | 826.20 (41) |
| 6. | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 268.91 (45) | 147.25 (32) | 117.63 (34) | 121.90 (30) | 223.88 (42) |
| 7 | 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 3,663.80 (30) | 4,427.37 (33) | 6,478.12 (39) | 8,495.14 (50) | 2,480.46 (22) |
| Capital (Voted) | | | | | | |
| 8 | 5-Home / Prisons /Home Guard and Civil Defence/ Administration of Justice (High Court / Prosecution / AGOT/Legal Service Authority) | 154.20 (38) | 180.30 (44) | 259.20 (49) | 119.33 (36) | 150.05 (35) |
| 9 | 6-Finance/ Planning and Statistics | 310.14 (44) | 172.39 (42) | 200.58 (65) | 153.58 (37) | 325.05 (59) |
| 10 | 7-Loans and Advances by State Government | 1,256.31 (62) | 373.02 (22) | 286.82 (24) | 1,162.11 (55) | 251.89 (20) |
| 11. | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 177.01 (68) | 227.84 (93) | 1,432.43 (80) | 128.11 (21) | 872.92 (46) |
| 12. | 13-Sports and Youth Welfare/ Art and Culture/ Tourism | 27.92 (29) | 25.16 (23) | 76.91 (37) | 72.42 (34) | 66.24 (26) |
| 13. | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 422.80 (75) | 371.78 (54) | 516.71 (40) | 523.91 (37) | 533.90 (27) |
| 14 | 15-Labour/ Employment/ Skill Development & Industrial Training | 53.44 (78) | 32.14 (42) | 60.71 (45) | 72.61 (61) | 36.01 (49) |
| 15 | 16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | 13.04 (38) | 24.02 (91) | 31.77 (80) | 30.96 (83) | 49.74 (81) |
| 16 | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 31.23 (59) | 10.00 (19) | 11.89 (13) | 11.29 (13) | 20.28 (11) |
| 17 | 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 390.68 (12) | 1,484.55 (42) | 2,154.19 (57) | 1,065.80 (22) | 7,070.00 (75) |

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

Further scrutiny during the last three years from 2020-21 to 2022-23, 61 schemes under Revenue and Capital Heads showed persistent savings in which provision (Original Estimate + Supplementary Estimate) was ₹ 10 crore & above and savings was more than 50 per cent of total provision. The details of schemes are given in **Appendix 3.15**.

3.3.6 Excess expenditure and its regularisation

As per Article 204 of the Constitution of India, no money shall be withdrawn

from the 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.

During the year 2022-23, there was no case of excess disbursement under any grants and appropriation. However, excess disbursements of ₹ 238.79 crore pertaining to the years 2019-20 to 2021-22 as shown in **Table 3.13**, are yet to be got regularised by the State Legislature (September 2023).

Table 3.13: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

| Year | Grant No./ Appropriation | Name of Grant/ Appropriation | Total Provision | Expenditure | Amount of excess required to be regularized as commented in Appropriation Account |
|---------|--------------------------|------------------------------|-----------------|-----------------|---|
| 2019-20 | 08 | Buildings and Roads | 1,172.78 | 1,299.78 | 127.00 |
| | 23 | Food and Supplies | 432.34 | 458.73 | 26.39 |
| 2020-21 | 35 | Tourism | 29.01 | 50.94 | 21.93 |
| 2021-22 | 07 | Planning and Statistics | 46.90 | 110.33 | 63.43 |
| | 23 | Food and Supplies | 0.20 | 0.24 | 0.04 |
| | Total | | 1,681.23 | 1,920.02 | 238.79 |

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities and weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of the funds, which they could have utilised.

The total provision for expenditure in 2022-23 was ₹ 2,21,110.07 crore. The actual gross expenditure during the year was ₹ 1,85,288.25 crore. This resulted in savings of ₹ 35,821.82 crore (16.20 per cent) in 2022-23 of which ₹ 39,804.31 crore (111.12 per cent) was surrendered. The details are given in **Table 3.14**.

Table 3.14: Summarised position of Actual Expenditure vis-à-vis Budget (Original/Supplementary) provisions during the year 2022-23

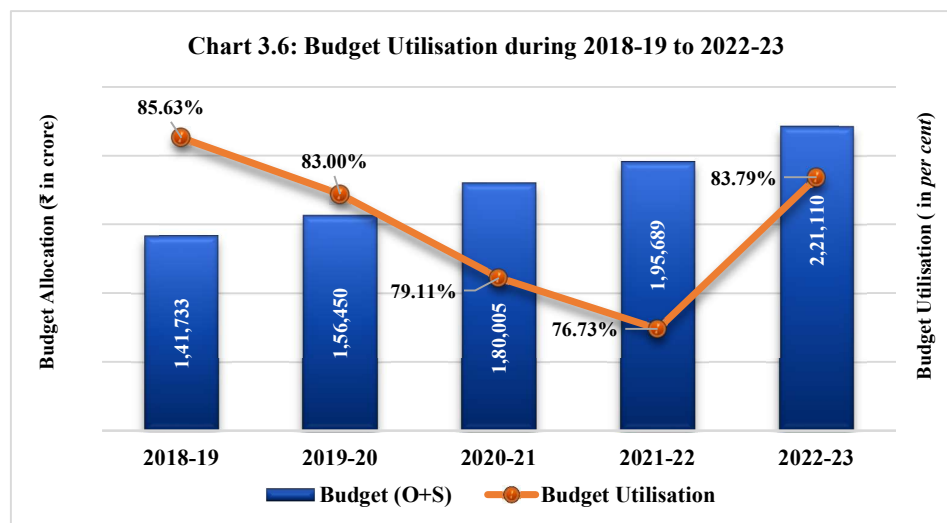
(₹ in crore)

| Nature of expenditure | Original grant/Appropriation | Supplementary grants/appropriation | Total | Actual expenditure | Savings | Surrender during 2022-23 | |
|-----------------------|------------------------------|------------------------------------|--------------------|--------------------|------------------|--------------------------|---------------|
| | | | | | | Amount | Percentage |
| Voted | I Revenue | 96,238.25 | 1,02,421.23 | 86,465.82 | 15,955.41 | 17,162.68 | 107.57 |
| | II Capital | 38,943.56 | 39,671.68 | 22,918.56 | 16,753.12 | 17,320.53 | 103.39 |
| | III Loans and Advances | 3,661.59 | 3,833.32 | 2,462.07 | 1,371.25 | 1,539.11 | 112.24 |
| Total Voted | 138,843.40 | 7,082.83 | 1,45,926.23 | 1,11,846.45 | 34,079.78 | 36,022.32 | 105.70 |
| Charged | IV Revenue | 21,424.33 | 21,485.63 | 20,387.45 | 1,098.18 | 3,356.40 | 305.63 |
| | V Capital | 110.00 | 110.00 | 33.07 | 76.93 | 75.82 | 98.56 |
| | VI Public Debt Repayment | 35,052.21 | 18,536.00 | 53,588.21 | 53,021.28 | 566.93 | 61.70 |
| Total Charged | 56,586.54 | 18,597.30 | 75,183.84 | 73,441.80 | 1,742.04 | 3,781.99 | 217.10 |
| Grand Total | 1,95,429.94 | 25,680.13 | 2,21,110.07 | 1,85,288.25 | 35,821.82 | 39,804.31 | 111.12 |

Source: Appropriation Accounts.

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 (₹ 447.06 crore) and Capital Heads (₹ 11,286.68 crore).

Supplementary provision of ₹ 25,680.13 crore constituted 13 per cent of the original provision as well as in the previous year. Budget utilisation during the years 2018-19 to 2022-23 is given in *Chart 3.6*.



The State Government prepared the original budget of ₹ 1,95,429.94 crore for revenue expenditure, capital expenditure and disbursement of loans and advances for the year 2022-23 and revised it to ₹ 1,98,919.83 crore, against which actual expenditure was ₹ 1,85,288.25 crore. The data on original budget, revised estimate, and actual expenditure for the period 2018-19 to 2022-23 is given in *Table 3.15* and the trend is shown in *Chart 3.7*.

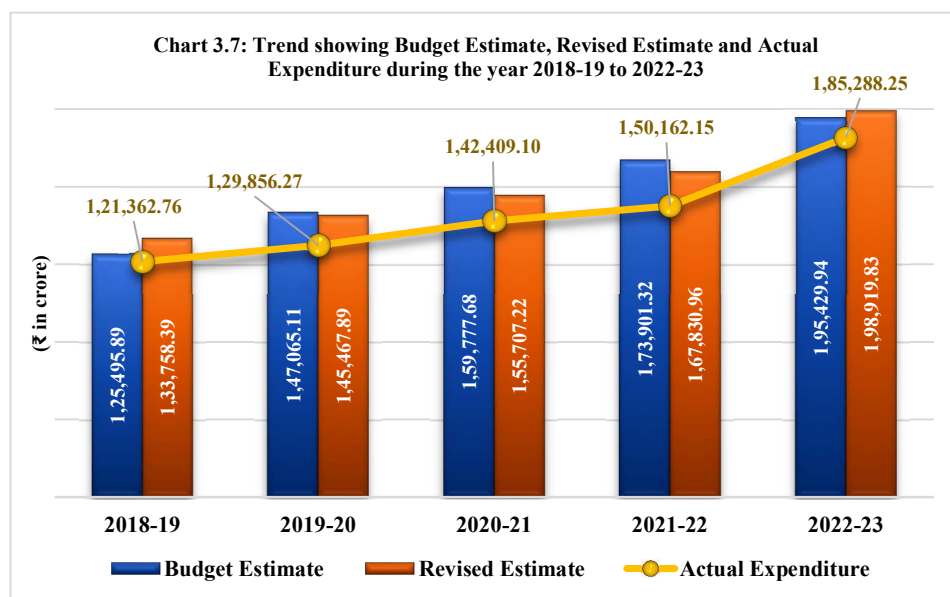
Table 3.15: Original budget, revised estimate and actual expenditure during 2018-23

(₹ in crore)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---------------|---------------|---------------|---------------|---------------|
| Original Budget | 1,25,495.89 | 1,47,065.11 | 1,59,777.68 | 1,73,901.32 | 1,95,429.94 |
| Supplementary Budget | 16,237.01 | 9,384.60 | 20,227.16 | 21,788.12 | 25,680.13 |
| Total Budget (TB) | 1,41,732.90 | 1,56,449.71 | 1,80,004.84 | 1,95,689.44 | 2,21,110.07 |
| Revised Estimate (RE) | 1,33,758.39 | 1,45,467.89 | 1,55,707.22 | 1,67,830.96 | 1,98,919.83 |
| Actual Expenditure (AE) | 1,21,362.76 | 1,29,856.27 | 1,42,409.10 | 1,50,162.15 | 1,85,288.25 |
| Saving | (-) 20,370.14 | (-) 26,593.44 | (-) 37,595.74 | (-) 45,527.29 | (-) 35,821.82 |
| Percentage of Supplementary to the original Provision | 12.94 | 6.38 | 12.66 | 12.53 | 13.14 |
| Percentage of overall saving/ Excess to the overall provision | (-) 14.37 | (-) 17.00 | (-) 20.89 | (-) 23.27 | (-) 16.20 |
| TB-RE | 7,974.51 | 10,981.82 | 24,297.62 | 27,858.48 | 22,190.24 |
| RE-AE | 12,395.63 | 15,611.62 | 13,298.12 | 17,668.81 | 13,631.58 |
| (TB-RE) as % of TB | 5.63 | 7.02 | 13.50 | 14.24 | 10.04 |
| (RE-AE) as % of TB | 8.75 | 9.98 | 7.39 | 9.03 | 6.17 |

Source: Budget Documents and Appropriation Accounts for respective years

During the period 2018-19 to 2022-23, the revised estimates was always lower than the total budget. As such, the supplementary provisions during the periods 2018-19 to 2022-23 proved unnecessary since the expenditure did not come up even to the level of original budget provisions during the same periods as shown in *Chart 3.7*.



This reflects that budgetary allocations were based on unrealistic proposals as budget estimates of the State were always inflated and the actual expenditure was less than the budgetary provisions.

3.4.2 Major policy pronouncements in budget and actual expenditure

Some major policy pronouncements in the budget and actual expenditure there against are given in *Table 3.16*.

Table 3.16: Major policy pronouncements in budget and actual expenditure during 2022-23

(₹ in crore)

| Sr. No. | Name of the Scheme and Classification | Budget Provisions (O+S) | Actual expenditure | Savings (+)/ Excess (-) |
|---------|--|-------------------------|--------------------|-------------------------|
| 1 | Scheme for Management of Crop Residue (2401-51-113-82) | 100.00 | 31.17 | 68.83 |
| 2 | Scheme for Rashtriya Krishi Vikas Yojna (2401-51-109-80) | 200.00 | 53.45 | 146.55 |
| 3 | Construction of Roads in Haryana State-Construction strengthening /widening and improvement of roads for State Scheme (5054-03-337-88-99) | 150.00 | 125.22 | 24.78 |
| 4 | Scheme for Promotion of crops Diversification (2401-51-108-83) | 160.00 | 473.69 | -313.69 |
| 5 | Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (4515-51-101-96) | 820.00 | 205.20 | 614.80 |
| 6 | Deenbandhu Haryana Gram Uday Yojana (4515-51-101-99) | 200.00 | 34.71 | 165.29 |
| 7 | Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-51-102-93-99) | 300.00 | 11.07 | 288.93 |
| 8 | Financial Assistance to Horticulture University (6401-51-800-90) | 110.00 | 20.00 | 90.00 |
| 9 | Installation of Solar Water Pumping System in the State (2810-51-101-98) | 400.00 | 297.91 | 102.09 |
| 10 | Financial Assistance to Destitute Children (2235-02-102-99) | 400.00 | 380.39 | 19.61 |
| 11 | Old Age Samman Allowance Scheme (2235-60-102-98) | 4,350.00 | 4,216.90 | 133.10 |
| 12 | Supplementary Nutrition Programme (2236-02-101-95) | 120.00 | 89.01 | 30.99 |
| 13 | Financial Assistance to Haryana Agricultural University, Hisar (6416-51-190-99) | 696.87 | 428.85 | 268.02 |
| 14 | Pradhanmantri Fasal Bima Yojana (2401-51-111-90) | 600.00 | 416.39 | 183.61 |
| 15 | Haryana Gramin Vikas Yojana (HGVY) (4515-51-101-97) | 500.00 | 98.68 | 401.32 |
| 16 | Scheme for Technology Mission on Sugarcane (2401-51-108-81) | 150.00 | 85.04 | 64.96 |
| 17 | Sub Mission on Agriculture Mechanization (2401-51-109-78) | 200.00 | 102.85 | 97.15 |
| 18 | Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) - Normal Plan (2505-02-101-99-99) | 450.00 | 178.16 | 271.84 |
| 19 | Loan for Warehousing and Cold Storage (6408-02-190-99) | 120.00 | 97.89 | 22.11 |
| 20 | Creation Up-gradation Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015 (2851-51-101-95) | 150.00 | 24.03 | 125.97 |
| 21 | Reconstruction/Renovation /Replacement and Construction of Bridges and Structure on Canals & Drains (4700-80-800-97) | 200.00 | 150.72 | 49.28 |
| 22 | Sarva Shiksha Abhiyan (2202-01-111-99) | 500.00 | 483.50 | 16.50 |
| 23 | Mid-Day Meal for Primary School Children- (2202-01-112-99) | 380.70 | 310.00 | 70.70 |
| 24 | Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86-51) | 404.00 | 386.66 | 17.34 |
| 25 | Sports Infrastructure Scheme (4202-03-102-99) | 100.00 | 99.56 | 0.44 |
| 26 | Financial Assistance to Destitute Women and Widow (2235-60-102-96) | 2,000.00 | 1,910.82 | 89.18 |
| | Total | 13,761.57 | 10,711.87 | 3,049.70 |

Source: Finance Accounts and Appropriation Accounts

As evident from above, against the total budget provision of ₹ 13,761.57 crore, expenditure of ₹ 10,711.87 crore (77.84 per cent) only was incurred on these schemes during 2022-23. Out of a total of 26 schemes, in nine schemes, the expenditure was less than 50 per cent of the budget provision and in one scheme expenditure was incurred in excess against the budget provision. The reasons of savings/excess for these schemes are discussed in **Table 3.17**.

Table 3.17: Details of reasons for savings/excess

| Name of the Scheme and Classification | Reasons for savings/excess |
|--|--|
| Scheme for Management of Crop Residue (2401-51-113-82) | Lesser number of claims for subsidies. |
| Scheme for Rashtriya Krishi Vikas Yojna (2401-51-109-80) | Lesser funds released by the GoI. |
| Scheme for Promotion of crops Diversification (2401-51-108-83) | More claims of subsidies received than anticipated and thus excess expenditure. |
| Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (4515-51-101-96) | Late elections of Panchayat Raj Institutions i.e. after a lapse of six months of financial year 2022-23. |
| Deenbandhu Haryana Gram Uday Yojana (4515-51-101-99) | Less funds received from NABARD (National Bank for Agriculture and Rural Development). |
| Scheme for Sanitation under Swachh Bharat Mission (Gramin)- Normal Plan (2515-51-102-93-99) | Non-receipt of funds from GoI. |
| Haryana Gramin Vikas Yojana (HGVY) (4515-51-101-97) | Non-finalisation of work outlay. |
| Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) - Normal Plan (2505-02-101-99-99) | Less funds received from GoI. |
| Creation Up-gradation Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015 (2851-51-101-95) | Non-completion of eligibility milestones by special purpose vehicles of the clusters and non-receipt of claims of stare up warehousing incubation centers. |

Source: Appropriation Accounts

This deprived the beneficiaries of intended benefits. This reflects that budgetary allocations were based on unrealistic proposals.

3.4.3 Pronouncements of various schemes and funds in budget speech

During scrutiny of the Budget speech document of 2022-23, it was noticed that various schemes, as detailed in **Table 3.18**, were proposed to be implemented during the financial year. However, these schemes were not found listed in the Budget document (2022-23) indicating that no provision was against these schemes.

Table 3.18: Details of various schemes in which no provision was made

| Sr No. | Name of Scheme given in budget |
|--------|---|
| 1. | Prime Minister's Jeevan Jyoti Bima Yojna (PMJJBY) |
| 2. | Dwivarthik Jal Prabandhan Yojana |
| 3. | Sushma Swaraj Award |
| 4. | Haryana Matrushakti Udyamita Scheme |
| 5. | Crop Cluster Development Program |
| 6. | Pragatisheel Kisan Krishi Darshan |
| 7. | Dual System of Training |
| 8. | State Mini Revamped Scheme fund for Regeneration of traditional industries. |
| 9. | Programme to Accelerate Development for MSME Advancement [PADMA] |
| 10. | Laghu Udyamita Samarthan Nidhi |
| 11. | Vivadon ka Samadhan |

Source: Budget speech 2022-23 and Budget document 2022-23

Further, the Government proposed to set up three dedicated funds: (1) Climate & Sustainable Development Fund, (2) Research & Innovation Fund and (3) Venture Capital Fund. On scrutiny of the budget documents, it was noticed that no budget provision was made against these funds.

The matter was referred (September 2023) to the State Government for their comments. The ACS, Finance Department stated (October 2023) that on receipt of proposals of setting up of said funds from Departments concerned, new schemes would be opened from PAG (A&E) Haryana. However, the fact remains that the State Government failed to fulfil their own proposals announced in the budget speech.

3.4.4 Rush of expenditure

Government funds should be spent evenly throughout the year. Maintaining a steady pace of expenditure is a crucial component of sound public financial management, as it obviates fiscal imbalances and temporary cash crunches arising out of unanticipated heavy expenditure. The Finance Department, Haryana prescribed (April 2016) quarter-wise percentages (1st Quarter: 25 per cent; 2nd Quarter: 20 per cent; 3rd Quarter: 25 per cent, 4th Quarter: 30 per cent) for incurring expenditure during the year, with the aim of regulating the expenditure in a phased manner.

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 21 heads under nine grants/appropriations listed in **Appendix 3.16**, expenditure exceeding ₹ 10 crore and more than 50 per cent of the total expenditure for the year was incurred during the last quarter of the year.

In these cases, out of the expenditure of ₹ 15,375.54 crore incurred during the year 2022-23, expenditure of ₹ 4,566.78 crore (29.70 per cent) was incurred during the month of March 2023. As such, against the target of 30 per cent for last quarter, 29.70 per cent expenditure was incurred in one month only and 59.44 per cent in the last quarter. Audit scrutiny revealed that under 21 Major Heads as given in **Appendix 3.16**, the expenditure incurred during 4th quarter of the year ranged between 50 per cent and 100 per cent against the target of 30 per cent. It was further observed that out of total expenditure of ₹ 6,764.86 crore in respect of Major Head 2801-Power under Grant No. 19, ₹ 3,556.53 crore (53 per cent) was incurred in the 4th quarter.

The grant-wise allocation and expenditure incurred during the quarters and in the month of March 2023 was analysed. It was observed that in three grants⁷ in the 1st quarter, nine grants⁸ in the 2nd quarter, four grants⁹ in the 3rd quarter and

⁷ Grant No. 5, 14 and 20.

⁸ Grant No. 1, 2, 3, 5, 6, 12, 13, 15 and 16.

⁹ Grant No. 10, 15, 17 and 19.

seven grants¹⁰ in the last quarters, the above directions of the Finance Department were not adhered. The quarterly details of expenditure incurred across all grants are shown in **Appendix 3.17**.

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

3.5 Review of selected Grants

Introduction

A review of budgetary procedure and control over expenditure in respect of two selected grants i.e., Grant 10¹¹ and Grant 19¹² was conducted wherein magnitude of variation in original grants, supplementary demands and actual expenditure were analysed.

3.5.1 Review of Grant No. 10

The overall position of the funds allotted, expenditure incurred and savings/excesses under the functional heads under the Grant No. 10 are given in **Table 3.19**.

Table 3.19: Budget and expenditure under Grant No. 10

(₹ in crore)

| Nature of Expenditure | | Original Provision | Supplementary | Total | Actual expenditure | Saving (in per cent) |
|-----------------------|---------|--------------------|---------------|-----------------|--------------------|--------------------------|
| Revenue | Voted | 5,453.60 | 105.37 | 5,558.97 | 4,140.84 | (-) 1,418.13 (26) |
| | Charged | 1.58 | 0 | 1.58 | 1.00 | (-) 0.58 (37) |
| Capital ¹³ | Voted | 1,256.88 | 8.10 | 1,264.98 | 618.33 | (-) 646.65 (51) |
| Grand Total | | 6,712.06 | 113.47 | 6,825.53 | 4,760.17 | (-) 2,065.36 (30) |

From the above Grant No. 10, two departments i.e. (i) Forest & Wildlife and (ii) Agriculture & Farmers Welfare Department were selected for further review.

Two Major Heads i.e. 2402-Soil & Water Conservation¹⁴ and 2406- Forest & Wildlife pertain to Forest & Wildlife Departments and six Major Heads i.e., 2401-Crop Husbandry, 2402-Soil and Water Conservation¹⁵, 2415-Agricultural Research and Education, 2435-Other Agricultural Programmes and 4401-Capital Outlay on Crop Husbandry pertain to Agriculture and Farmers Welfare

¹⁰ Grant No. 2, 4, 13, 17, 18, 19 and 20.

¹¹ Mines and Geology/Agriculture/Horticulture/Animal Husbandry and Dairy Development/ Fisheries/Forest and Wildlife/Ecology & Environment.

¹² Irrigation/Industries & Commerce/MSME/Supplies & Disposal/Power & Renewal Energy/ Science & Technology

¹³ Includes Loans for Crop Husbandry under MH 6401, Loans for Animal Husbandry under MH 6403 and Loans to Agricultural Financial Institutions under MH 6416.

¹⁴ Includes MH 2402-001-99, 2402-102-87, 2402-102-90, 2402-102-91 and 2402-800-98 only.

¹⁵ Excluding Major Heads mentioned at footnote no. 10.

Department in which expenditure was incurred on various schemes by these departments during the year 2022-23.

Audit findings that emerged during review of these two selected departments are as follows:

Audit findings

(i) Budget and Expenditure

The overall position of the budget provisions, actual expenditure and savings/excesses under the functional Heads of the two selected Departments for the last three years (2020-21 to 2022-23) is given in **Table 3.20**.

Table 3.20: Budget and expenditure of selected departments

(₹ in crore)

| Year | Nature of expenditure | Original | Supplementary | Total | Expenditure | Excess (+)/ Saving (-) (in per cent) |
|---|-----------------------|-----------------|---------------|-----------------|-----------------|--------------------------------------|
| Forest and Wildlife Department | | | | | | |
| 2020-21 | Revenue (Voted) | 548.50 | 0 | 548.50 | 481.73 | (-) 66.77 (12) |
| | Revenue (Charged) | 0.70 | 0 | 0.70 | 0.37 | (-) 0.33 (47) |
| | Total | 549.20 | 0.00 | 549.20 | 482.10 | (-) 67.10 (12) |
| 2021-22 | Revenue (Voted) | 655.17 | 165.05 | 820.22 | 528.15 | (-) 292.07 (36) |
| | Revenue (Charged) | 0.70 | 0 | 0.70 | 0.69 | (-) 0.01 (1) |
| | Total | 655.87 | 165.05 | 820.92 | 528.84 | (-) 292.08 (36) |
| 2022-23 | Revenue (Voted) | 807.05 | 37.32 | 844.37 | 538.72 | (-) 305.65 (36) |
| | Revenue (Charged) | 1.20 | 0 | 1.20 | 0.86 | (-) 0.34 (28) |
| | Total | 808.25 | 37.32 | 845.57 | 539.58 | (-) 305.99 (36) |
| Agriculture and Farmers Welfare Department | | | | | | |
| 2020-21 | Revenue (Voted) | 3,612.63 | 430.22 | 4,042.85 | 2,348.08 | (-) 1,694.77 (42) |
| | Revenue (Charged) | 0.08 | 0 | 0.08 | 0.02 | (-) 0.06 (75) |
| | Capital (Voted) | 10.00 | 0 | 10.00 | 1.77 | (-) 8.23 (82) |
| | Total | 3,622.71 | 430.22 | 4,052.93 | 2,349.87 | (-) 1,703.06 (42) |
| 2021-22 | Revenue (Voted) | 3,301.07 | 587.04 | 3,888.11 | 2,603.64 | (-) 1,284.47 (33) |
| | Revenue (Charged) | 0.08 | 0 | 0.08 | 0.01 | (-) 0.07 (88) |
| | Capital (Voted) | 10.01 | 50.00 | 60.01 | 2.23 | (-) 57.78 (96) |
| | Total | 3,311.16 | 637.04 | 3,948.20 | 2,605.88 | (-) 1,342.32 (34) |
| 2022-23 | Revenue (Voted) | 3,233.98 | 0.01 | 3,233.99 | 2,495.37 | (-) 738.62 (23) |
| | Revenue (Charged) | 0.08 | 0 | 0.08 | 0.05 | (-) 0.03 (38) |
| | Capital (Voted) | 10.01 | 0 | 10.01 | 31.97 | 21.96 (219) |
| | Total | 3,244.07 | 0.01 | 3,244.08 | 2,527.39 | (-) 716.69 (22) |

During scrutiny of the budget and expenditure of two selected departments, it was observed that savings ranged between ₹ 67.10 crore and ₹ 305.99 crore in Forest and Wildlife Department and between ₹ 716.69 crore and ₹ 1,703.06 crore in Agriculture and Farmers Welfare Department against the budget provisions during the financial years from 2020-21 to 2022-23. Percentage of the above savings ranged between 12 and 36 per cent in Forest and Wildlife Department and between 22 and 42 per cent in Agriculture and Farmers Welfare Department against the budget provisions during the same period. Reasons for savings in some schemes were as follows (as stated by the departments):

- **Scheme for Technology Mission on Sugarcane:** Saving of ₹ 64.96 crore was due to the fact that subsidy bill of ₹ 56.47 crore could not be got approved from the Finance Department as the same was submitted by the Agriculture Department on the last day of the financial year 2022-23 (June 2023).
- **Scheme for the strengthening of Haryana Kisan Kalyan Pradhikaran:** Against the budget provision of ₹ 45 crore, only expenditure of ₹ 2.33 crore was incurred thereby leaving saving of ₹ 42.67 crore. Savings were mainly due to non-conducting training programme, non-filling up of vacant posts and non-finalisation of tender process.
- **Performance linked outlay:** Saving of ₹ 449 crore (Agriculture & Farmers Welfare Department: ₹ 424 crore and Forest & Wildlife Department: ₹ 25 crore) was due to non-implementation of scheme. It was observed that ₹ 25 crore had been transferred to other heads and ₹ 214.79 crore had been reallocated to other schemes of the grant.

(ii) Entire provision remained unutilised

During scrutiny of records of two selected departments under Grant No. 10, it was observed that budget provision amounting to ₹ 19.80 crore made under four schemes remained unutilised at the end of the year (2022-23) (above budget provision of ₹ one crore) as detailed in **Table 3.21**.

Table 3.21: Details of entire provision remained unutilised under Grant No. 10

(₹ in crore)

| Sr. No. | Scheme Name | Budget provision |
|---------|--|------------------|
| 1. | 2401-119-63-Scheme for Horticulture crop insurance in Haryana renamed as <i>Mukhyamantri Bagwani</i> Bima Yojana | 10.00 |
| 2. | 2401-119-71-Scheme for National Project on Promotion of Organic Farming renamed as Organic Farming and Zero budget natural farming practices | 5.10 |
| 3. | 2406-01-102-74-Integrated Forest Protection | 1.70 |
| 4. | 2406-02-110-87-Conservation and Wetland in Haryana under the National Plan for conservation of Aquatic Eco Systems | 3.00 |
| | Total | 19.80 |

The entire provision of the budget made for the above mentioned schemes was finally reappropriated and no expenditure was incurred under these schemes.

On being pointed out by Audit, the Forest and Wildlife Department replied (August 2023) that savings were mainly due to non-sanction of funds under Centrally Sponsored Schemes from GoI. Reasons for saving in Agriculture and Farmer Welfare Department were due to non-implementation of the schemes.

(iii) Unrealistic re-allocation of budget

During the year 2022-23, funds amounting to ₹ 2.61 crore were re-allocated from the scheme 'PLO for Agriculture and Farmers welfare Department' to six schemes and from the 'Scheme for management of crop residue' to another scheme as detailed in **Table 3.22**.

Table 3.22: Details of funds re-allocated in Agriculture and Farmer Welfare Department (₹ in crore)

| Sr. No. | Details of schemes from where funds were re-allocated and schemes to which funds were provided | Original Budget | Funds provided through re-allocation | Expenditure | Reasons for re-allocation |
|----------|---|-----------------|--------------------------------------|-------------|--|
| 1 | Re-allocated from: P-01-10-2401-001-94-51-N-V-Performance Linked Outlay (PLO) for Agriculture and Farmers Welfare Department (AGR-PLO-REV) | | | | |
| i | P-01-10-2401-51-107-99-51-R-V- Plant Protection Operation | 17.04 | 0.33 | 16.07 | Payment of rent and medical claims |
| ii | P-01-10-2401-51-108-94-51-R-V- Sugarcane Development in Haryana | 13.44 | 0.42 | 12.90 | |
| iii | P-01-10-2401-51-108-98-51-R-V- High Yielding Varieties Programme in Haryana | 29.96 | 0.20 | 26.06 | Medical claims |
| iv | P-01-10-2401-51-109-99-51-R-V- Agriculture demonstration and propaganda | 88.55 | 0.40 | 75.81 | Payment of rent and medical claims |
| v | P-01-10-2402-51-102-99-51-R-V-Scheme for the Soil Conservation and Water Management on Agricultural Land in Haryana | 26.84 | 0.51 | 24.73 | Travelling allowances and medical claims |
| vi | P-01-10-2435-01-101-99-98-R-V-Development and grading of Agriculture produce | 2.24 | 0.05 | 1.72 | Medical claims |
| 2 | Re-allocated from: P-01-10-2401-51-113-82-51-N-V Scheme for management of crop residue | | | | |
| i | P-01-10-2401-51-113-96-51-N-V Scheme for Agriculture Engineering Service | 8.00 | 0.70 | 4.27 | Machinery and Equipment |
| | Total | | 2.61 | | |

It can be seen that actual expenditure was less than the original budget provision. Thus, in these cases, unnecessary re-allocation of funds was made without assessing the actual requirement of funds.

(iv) Unnecessary/excessive Supplementary Grants

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

During scrutiny of the budget and expenditure of two selected departments under Grant No. 10, it was observed that supplementary budget provision proved unnecessary/excessive as the total expenditure was lesser than the original or supplementary grant in Forest & Wildlife Department as shown in **Table 3.23**.

Table 3.23: Detail of unnecessary or excessive supplementary grants

(₹ in crore)

| Classification and Name of the scheme | Original | Supplementary | Expenditure |
|--|----------|---------------|-------------|
| P-01-10-2406-01-102-71-51-R-V- Herbal Nature Park | 10.00 | 5.00 | 7.33 |
| P-02-10-2406-01-102-64-51-R-V-National Afforestation Programme | 0.01 | 27.30 | 15.92 |

As is evident from the table, supplementary provisions were made without assessing the actual requirement of funds.

The Forest & Wildlife Department replied (August 2023) that as per the Chief Minister's announcement for creation of OXY-VAN¹⁶ in Panchkula and Karnal districts, a provision under supplementary demand was made but due to capping for restricting the expenditure within 30 per cent of total expenditure in the last quarter, the amount could not be spent.

(v) Persistent savings

In 17 sub heads (Forest & Wildlife Department: 5 and Agriculture & Farmers, Welfare Department: 12), there were persistent savings ranging between 10.35 and 100 per cent of the total provision, which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2020-21 to 2022-23 as per details given in **Appendix 3.18**.

On being pointed out by Audit, Forest & Wildlife Department replied (August 2023) that due to non-filling up of the vacant posts during the year, non-receipt of sanctions under Centrally Sponsored Schemes from Government of India and due to capping for restricting the expenditure within 30 per cent of total expenditure in the last quarter the amount could not be spent. The reply was not tenable as the budget proposals were made in an un-realistic manner without taking into consideration the earlier years' budget/savings.

(vi) Excess surrender than savings

In two selected departments under Grant No. 10, an expenditure of ₹ 473.62 crore was incurred against the provision of ₹ 894.72 crore during 2022-23 (**Table 3.24**). However, the departments had surrendered ₹ 460.35 crore through re-appropriation orders. Therefore, the excess surrender of ₹ 39.25 crore reflected poor financial management.

¹⁶ OXY-VAN (Oxygen Forest) is a scheme for the creation of Forest area/Green corridor for the specified area (180 acres) in two districts.

Table 3.24: Details of schemes in which there was excess over original provision after surrender

(₹ in crore)

| Name of scheme | Original provision | Expenditure | Savings | Amount Surrendered | Excess surrendered than savings |
|--|--------------------|---------------|---------------|--------------------|---------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 = 4-5 |
| P-01-10-2401-51-108-81-51-N-V- Scheme for Technology (Mission on Sugarcane) | 150.00 | 85.04 | 64.96 | 93.36 | 28.40 |
| P-01-10-2401-51-109-99-51-R-V- Agriculture demonstration and propaganda | 88.57 | 75.81 | 12.76 | 13.20 | 0.44 |
| P-02-10-2401-51-109-80-51-R-V- Scheme for Rashtriya Krishi Vikas Yojna | 200.00 | 53.46 | 146.54 | 146.90 | 0.36 |
| P-01-10-2401-51-113-82-51-R-V- Scheme for Management of Crop Residue | 100.00 | 31.17 | 68.83 | 72.87 | 4.04 |
| P-01-10-2401-51-119-65-51-R-V- Scheme for Integrated Horticulture Development in Haryana State | 85.00 | 70.87 | 14.13 | 17.15 | 3.02 |
| P-01-10-2401-51-119-97-51-R-V- Scheme for various Horticulture Activities in Haryana | 83.40 | 64.13 | 19.27 | 19.68 | 0.41 |
| P-02-10-2401-51-789-97-51-R-V- Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes | 30.00 | 15.43 | 14.57 | 15.02 | 0.45 |
| P-01-10-2406-01-070-97-51-R-V- Communication and Buildings | 5.00 | 3.61 | 1.39 | 1.70 | 0.31 |
| P-01-10-2406-02-110-93-51-R-V- Wildlife Protection in Multiuse area | 8.50 | 5.74 | 2.76 | 3.48 | 0.72 |
| P-01-10-2406-02-800-98-51-R-V- Extension of Zoo and Deer Parks | 7.00 | 5.49 | 1.51 | 1.95 | 0.44 |
| P-01-10-2406-04-103-96-51-R-V- Net Present Value of Forest Land | 137.25 | 62.87 | 74.38 | 75.04 | 0.66 |
| Total | 894.72 | 473.62 | 421.10 | 460.35 | 39.25 |

The Forest and Wildlife Department replied (January 2024) that the Department had surrendered funds as per savings, but the re-appropriation orders of Finance Department had shown surrendered amount more than actual savings. The reply was not tenable as surrender of funds was taken up by the Department with Finance Department vide letter dated 17 April 2023 whereas the reappropriation orders were issued by Finance Department in March 2023.

The Agriculture and Farmer Welfare Department replied (January 2024) that the funds were surrendered from the savings against the revised estimates and not against the original budget estimates.

(vii) *Rush of expenditure*

Scrutiny of records of two selected departments, it was observed that out of total expenditure of ₹ 942.09 crore, expenditure of ₹ 550.98 crore (58 per cent) was incurred (more than ₹ one crore and above 40 per cent) in the last quarter of the year under 20 schemes. Further, expenditure of ₹ 160.40 crore (17 per cent) was incurred during the month (March 2023) as detailed in **Table 3.25**.

Table 3.25: Rush of expenditure in selected two departments under Grant No. 10
(₹ in crore)

| Sr. No. | Name of Scheme | Total Expenditure | Expenditure during last quarter (in per cent) | Expenditure during March 2023 (in per cent) |
|---------|---|-------------------|---|---|
| 1 | 2401-51-105-96 Scheme for Quality Agriculture Inputs | 3.50 | 1.48 (42) | 1.06 (30) |
| 2 | 2401-51-108-80 Scheme for promotion of Cotton Cultivation in Haryana State | 7.93 | 5.56 (70) | 0.19 (2) |
| 3 | 2401-51-109-93 Scheme for strengthening of Agriculture Extension infrastructure | 26.96 | 12.34 (46) | 3.86 (14) |
| 4 | 2401-51-111-90 Pradhan Mantri Fasal Bima Yojana | 416.39 | 238.66 (57) | 2.18 (1) |
| 5 | 2401-51-113-82 Scheme for Management of Crop Residue | 31.17 | 22.24 (71) | 5.34 (17) |
| 6 | 2401-51-119-54 On Farm & Marketing Support to Horticulture Farmers | 59.86 | 25.60 (43) | 10.00 (17) |
| 7 | 2401-51-119-65 Scheme for Integrated Horticulture Development in Haryana State | 70.87 | 41.97 (59) | 12.22 (17) |
| 8 | 2401-51-190-99 Bhavantar Bharpayee Yojana in Haryana State | 20.30 | 10.30 (51) | 10.30 (51) |
| 9 | 2401-51-789-89 Scheme for providing to the group of farmers and SC farmers | 19.80 | 19.80 (100) | 19.80 (100) |
| 10 | 2401-51-789-98 Integrated Horticulture Development Plan Scheme for Scheduled Castes Families | 7.00 | 4.56 (65) | 1.25 (18) |
| 11 | 2402-51-101-97 Scheme for Integrated Waster-shed Development and Management project in the State | 55.91 | 25.63 (46) | 8.22 (15) |
| 12 | 2402-51-102-86-99 Scheme for Pilot Project for the reclamation of Saline Soil and Waterlogged Land in the State | 14.04 | 6.55 (47) | 5.01 (36) |
| 13 | 2402-51-102-87 Enumeration of trees and cutting of Branches of trees on Roads | 11.16 | 10.03 (90) | 7.15 (64) |
| 14 | 2402-51-102-90 Soil Conservation on Water-shed basis for training, afforestation of special sites | 4.68 | 3.98 (85) | 3.95 (84) |
| 15 | 2406-01-101-97 Protection of Forests | 11.00 | 10.35 (94) | 10.05 (91) |
| 16 | 2406-01-102-71 Herbal Nature Park | 7.33 | 5.31 (72) | 2.49 (34) |
| 17 | 2406-01-800-99 Payment of water charges to Irrigation Department for canal water | 7.74 | 7.23 (93) | 7.26 (94) |
| 18 | 2406-04-103-96 Net Present Value of Forest Land | 62.87 | 41.46 (66) | 17.73 (28) |
| 19 | 2406-04-103-99 Compensatory Afforestation | 71.61 | 32.59 (46) | 7.01 (10) |
| 20 | 4401-51-113-97 Construction of Agriculture/Horticulture office Building Renamed as Scheme for creation/Purchase of Capital Assets | 31.97 | 25.34 (79) | 25.33 (79) |
| | Total | 942.09 | 550.98 (58) | 160.40 (17) |

Forest and Wildlife Department replied (January 2024) that expenditure was incurred in the previous quarters whereas bills were cleared by Finance Department in the last quarter and March 2023. Agriculture and Farmer Welfare Department replied (January 2024) that many activities were done in the second and third quarters of the financial year but due to verification and processing of bills the expenditure could be incurred only in the last quarter.

(ix) Parking of Government funds in Bank Accounts

Rule 2.10 (b) 5 of the Punjab Financial Rules Volume-I provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. It is not permissible to draw advances from the treasury for the execution of works, the completion of which likely to take a considerable time.

During scrutiny of records of selected Divisional Forest Offices for the year 2022-23, it was observed that funds amounting to ₹ 2.31 crore were lying in the bank accounts of four DFOs in four schemes as detailed in **Table 3.26**.

Table 3.26: Details showing non-utilisation of funds.

(₹ in crore)

| Sr. No. | Name of the Scheme | Divisional Forest Office | Bank Account Number | Balance as on 31 March 2023 |
|--------------|-----------------------------|--------------------------|---------------------|-----------------------------|
| 1 | Nagar Van Yojna | Karnal | 110085006660 | 0.13 |
| | | Morni (Pinjore) | 110085401743 | 0.83 |
| 2 | CAMPA | Jind | 50100382666880 | 0.14 |
| | | Faridabad | 120002449747 | 0.28 |
| 3 | Rural Mission | Morni (Pinjore) | 24880100014016 | 0.71 |
| 4 | Shivalik Development Agency | | 067010100505956 | 0.22 |
| Total | | | | 2.31 |

It was observed during scrutiny of the records of the Directorate of Agriculture & Farmers Welfare Department, Panchkula that an amount of ₹ 370.61 crore was lying in the 22 bank accounts which were being operated by the Department.

Out of these 22 bank accounts, in one bank account (HDFC 50100284310855-Central Nodal Account), a minimum balance of ₹ 82.22 crore meant for 'Crop Residue Management Scheme' remained un-utilised from 1 April 2022 to 9 August 2022 and further ₹ 226.84 crore from 11 August 2022 to 31 March 2023 leading to parking of funds during this period.

It was further observed that the State Government constituted Haryana Kisan Kalyan Pradhikaran by enacting Haryana Kisan Kalyan Pradhikaran Act, 2018 to formulate and undertake humanistic and holistic welfare-based approach to address the difficulties faced by the farmers of the State. The main function of the Pradhikaran is to take policy decision in respect of welfare of farmers, including landless farmers and their families.

Under this Act, a scheme namely "Scheme for the strengthening of Haryana Kisan Kalyan Pradhikaran" was formulated by the State Government under which a provision of ₹ 200 crore and ₹ 85 crore was made in 2020-21 and 2021-22 respectively but no expenditure was incurred till August 2022.

It was observed during audit that Haryana Kisan Kalyan Pradhikaran (Pradhikaran) requested (June 2022) the Finance department to provide funds of ₹ 45 crore under grant-in-aid for the purpose of incurring expenditure. The Finance Department allotted (August 2022) budget of ₹ 28.98 crore under grant-in-aid. Out of ₹ 28.98 crore, the Pradhikaran demanded (August 2022) funds of ₹ 2.20 crore and the Department released ₹ 2.20 crore to the Pradhikaran. Expenditure of ₹ 2.33 crore was incurred against the budget provision of ₹ 45 crore. 98 per cent of expenditure of Pradhikaran was incurred on salaries and other administrative expenses *i.e.*, POL, purchase of car, building renovation etc. and only 2 per cent of expenses was incurred on the activities of the Pradhikaran.

Further, ₹ 1.05 crore was still lying (31 March 2023) in the bank account of the Pradhikaran which shows that ₹ 2.33 crore was not fully utilised in the current financial year.

Drawing of funds and their retention in bank account resulted in deferment/deprivation of the expenditure on priority items that were linked with development activities.

Reasons for non-utilisation/parking of funds were sought (June/July 2023) from the concerned DFOs and Director, Agriculture and Farmers Welfare Department. Their replies were awaited (September 2023).

(x) Non-submission of Utilisation Certificates

Scrutiny of records of State Forest Development Agency (SFDA) o/o Principal Chief Conservator of Forest (PCCF) office revealed that out of total Grant in aid of ₹ 10.71 crore for the financial year 2017-18, SFDA intimated that UCs of ₹ 3.85 crore were submitted to A&E office. UCs of the balance amount of ₹ 6.86 crore for the financial year 2017-18 and ₹ 18.97 crore for the period 2019-20 to 2021-22 were yet to be furnished.

The Department stated (August 2023) that due to non-revalidation of grant by the GoI, the unspent amount of ₹ 6.86 crore had been lying in the account (along with interest earned) and action was being taken to return the unspent amount to the Centre/State government on proportional basis.

(xi) Detailed Contingent bills awaited

As per provisions contained in Rule 4.49 (4) of Punjab Treasury Rules and Subsidiary Treasury Rules (Volume-I), Detailed Contingent (DC) bills are required to be submitted by the end of the next month following in which the Abstract Contingent (AC) bills were drawn by Drawing and Disbursing Officers.

- For three AC bills amounting to ₹ two lakh pertaining to three offices of Forest and Wildlife Department, which were drawn during June 2019 to October 2022, DC bills had not been submitted till 15 June 2023. The details of these AC bills are given in **Table 3.27**.

Table 3.27: Details of pending DC bills

| Sr. No | Name of DDO | Major Head | Voucher No. | Submission of AC bill | Amount (₹ in lakh) |
|--------------|---|------------|-------------|-----------------------|--------------------|
| 1 | Principal Chief Conservator of Forests Haryana, Panchkula | 2406 | 94 | June 2019 | 1.00 |
| 2 | District Forest Officer, Research and Training Pinjore | 2406 | 154 | August 2022 | 0.70 |
| 3 | Divisional Forest Officer, Forest Division, Sonipat | 2406 | 7 | October 2022 | 0.30 |
| Total | | | | | 2.00 |

- For three AC bills amounting to ₹ 13.97 lakh pertaining to three offices of Agriculture & Farmers Welfare Department, which were drawn during August 2020 to December 2022, DC bills were not submitted/ submitted with delay during 2022-23. The details of these AC bills are given in **Table 3.28**.

Table 3.28: Details of pending DC bills

| Sr. No | Name of DDO | Major Head | Voucher No. | Date of submission of AC bill/ Due date for submission of DC bill | Amount (₹ in lakh) | Date of submission of DC bill | Delay in submission of DC bills till 30 June 2023 (in days) |
|--------------|--|------------|-------------|---|--------------------|-------------------------------|---|
| 1 | Soil Testing Officer, Tohana | 2401 | 175 | 31 August 2020/ 30 September 2021 | 11.50 | Not submitted | 1,003 |
| 2 | Joint Director of Agriculture (soil testing), Karnal | 2402 | 71 | 22 October 2021/ 21 November 2021 | 2.37 | 6 June 2023 | 562 |
| 3 | Director, Agriculture & Farmers Welfare, Panchkula | 2401 | 286 | 16 December 2022/ 15 January 2023 | 0.10 | 28 June 2023 | 164 |
| Total | | | | | 13.97 | | |

Out of three DC bills, two DC bills were submitted with delays between 164 and 562 days whereas in one case, DC bill of ₹ 11.50 lakh was not submitted by the Department till 28 June 2023 even after 1,003 days had elapsed. Further, DC bill shown at Sr. No. 3 was adjusted on being pointed out by Audit.

(xii) Operation of bank accounts without approval of Finance Department

During the course of audit of records of Director, Agriculture & Farmers Welfare Department, Haryana, Panchkula, it was observed that eight bank accounts were being operated without approval of the Finance Department, Haryana which was in contravention of the instructions issued by Finance Department. As on 31 March 2023, a huge amount of ₹ 71.53 crore was lying in these eight accounts as detailed in **Appendix 3.19**.

The matter was referred (June 2023) to the Department for their comments, but their replies were awaited (September 2023).

3.5.2 Review of Grant No. 19

The overall position of the funds allotted, expenditure incurred and savings/excesses under the functional heads under Grant No. 19 are given in **Table 3.29**.

Table 3.29: Budget and expenditure under Grant No. 19

(₹ in crore)

| Nature of Expenditure | | Original Provision | Supplementary | Total | Actual expenditure | Saving (in per cent) |
|-----------------------|---------|--------------------|---------------|------------------|--------------------|--------------------------|
| Revenue | Voted | 9,714.30 | 876.63 | 10,590.93 | 10,060.93 | (-) 530.00 (5) |
| Capital | Voted | 4,256.50 | 30.00 | 4,286.50 | 2,154.20 | (-) 2,132.30 (50) |
| | Charged | 60.00 | 0 | 60.00 | 4.38 | (-) 55.62 (93) |
| Grand Total | | 14,030.80 | 906.63 | 14,937.43 | 12,219.51 | (-) 2,717.92 (18) |

From the above Grant No. 19, two departments i.e. (i) Energy & Power Department and (ii) Irrigation and Water Resources Department were selected for further review.

Five Major Heads i.e. 2801-Power, 2810-New and Renewable Energy, 3425-Other Scientific Research, 4801-Capital Outlay on Power Projects and 4810-Capital Outlay on New and Renewable Energy pertain to Energy & Power Department and eight Major Heads i.e., 2700-Major Irrigation, 2701-Medium Irrigation, 2702-Minor Irrigation, 2705-Command Area Development, 4700-Capital outlay on Major Irrigation, 4701-Capital outlay on Medium Irrigation, 4702-Capital outlay on Minor Irrigation and 4711-Capital outlay on Flood Control Projects pertain to Irrigation & Water Resources Department in which expenditure was incurred on various schemes by these departments during the year 2022-23.

Audit findings which emerged during review of these two selected departments are as follows:

Audit findings

(i) Budget and Expenditure

The overall position of the budget provisions, actual expenditure and savings/excesses under the functional Heads of the selected two Departments for the last three years (2020-21 to 2022-23) is given in **Table 3.30**.

Table 3.30: Budget and expenditure of selected departments

(₹ in crore)

| Year | Nature of expenditure | Original | Supplementary | Total | Expenditure | Excess (+)/ Saving (-) (in per cent) |
|--|-----------------------|-----------------|-----------------|------------------|-----------------|--------------------------------------|
| Irrigation & Water Resources Department | | | | | | |
| 2020-21 | Revenue (Voted) | 2,654.68 | 0 | 2,654.68 | 1,521.67 | (-) 1,133.01 (43) |
| | Capital (Voted) | 2,155.87 | 0 | 2,155.87 | 1,327.45 | (-) 828.42 (38) |
| | Capital (Charged) | 150.00 | 0 | 150.00 | 33.20 | (-) 116.80 (78) |
| Total | | 4,960.55 | 0.00 | 4,960.55 | 2,882.32 | (-) 2,078.23 (42) |
| 2021-22 | Revenue (Voted) | 3,066.14 | 15.00 | 3,081.14 | 2,034.93 | (-) 1,046.21 (34) |
| | Capital (Voted) | 1,915.02 | 0 | 1,915.02 | 1,759.41 | (-) 155.61 (8) |
| | Capital (Charged) | 100.00 | 0 | 100.00 | 15.36 | (-) 84.64 (85) |
| Total | | 5,081.16 | 15.00 | 5,096.16 | 3,809.70 | (-) 1,286.46 (25) |
| 2022-23 | Revenue (Voted) | 2,687.78 | 200 | 2,887.78 | 2,407.19 | (-) 480.59 (17) |
| | Capital (Voted) | 3,388.66 | 0 | 3,388.66 | 2,136.68 | (-) 1,251.98 (37) |
| | Capital (Charged) | 60.00 | 0 | 60.00 | 4.38 | (-) 55.62 (93) |
| Total | | 6,136.44 | 200.00 | 6,336.44 | 4,548.25 | (-) 1,788.19 (28) |
| Energy and Power Department | | | | | | |
| 2020-21 | Revenue (Voted) | 6,710.29 | 997.02 | 7,707.31 | 5,810.91 | (-) 1,896.40 (25) |
| | Capital (Voted) | 785.85 | 0 | 785.85 | 550.09 | (-) 235.76 (30) |
| Total | | 7,496.14 | 997.02 | 8,493.16 | 6,361.00 | (-) 2,132.16 (25) |
| 2021-22 | Revenue (Voted) | 6,452.78 | 2894.81 | 9,347.59 | 7,143.61 | (-) 2,203.98 (24) |
| | Capital (Voted) | 763.41 | 0 | 763.41 | 10.41 | (-) 753.00 (99) |
| Total | | 7,216.19 | 2,894.81 | 10,111.00 | 7,154.02 | (-) 2,956.98 (29) |
| 2022-23 | Revenue (Voted) | 6,481.77 | 546.62 | 7,028.39 | 7,095.42 | 67.03 (1) |
| | Capital (Voted) | 847.83 | 0 | 847.83 | 8.00 | (-) 839.83 (99) |
| Total | | 7,329.60 | 546.62 | 7,876.22 | 7,103.42 | (-) 772.80 (10) |

It was observed that savings ranged between ₹ 1,286.46 crore and ₹ 2,078.23 crore in Irrigation & Water Resources Department and between ₹ 772.80 crore and ₹ 2,956.98 crore in Energy & Power Department during the financial years from 2020-21 to 2022-23. Percentage of the above savings ranged between 25 and 42 per cent in Irrigation & Water Resources Department and between 10 and 29 per cent in Energy & Power Department during the same period. Some schemes where savings occurred were as follows:

- **Development of village ponds renamed as Development/Restoration of ponds:** Against the budget provision of ₹ 504.12 crore, expenditure of only ₹ 128.86 crore was incurred thereby leaving savings of ₹ 375.26 crore (74.44 per cent). Savings were mainly because the work of development of various ponds as per target could not be executed due to technical/site issues.
- **Implementation of Pradhan Mantri Krishi Sichayee Yojana-Per Drop More Crop:** Against the budget provision of ₹ 509.60 crore, expenditure of ₹ 340 crore was incurred thereby leaving savings of ₹ 169.60 crore (33.28 per cent). Savings were mainly due to less funds received from GoI.

- **Installation of Solar Water Pumping System in the State:** Against the budget provision of ₹ 400 crore, expenditure of ₹ 297.91 crore was incurred thereby leaving savings of ₹ 102.09 crore (25.52 per cent). Savings were mainly due to non-finalisation of tenders by the Ministry of Renewable Energy (GoI).
- **Performance linked outlay:** No expenditure was made against the budget provision of ₹ 500 crore related to PLO in Irrigation & Water Resources Department and the provision was not surrendered by the Department.
- **Investments in Public Sector and Other Undertakings:** Against the budget provision of ₹ 767.83 crore, only ₹ eight crore was released by the Government for Equity Capital in Public Section and Other Undertaking pertaining to Energy & Power Department. However, out of ₹ eight crore, an amount of ₹ four crore pertained to 2021-22. Thus, savings of ₹ 759.83 crore (98.96 per cent) were mainly due to less investment in PSUs.

This indicated lack of realistic financial planning and weak financial control. The Departments ignored the budgetary controls laid down in the Punjab Budget Manual and Finance Department and failed to exercise overall financial control over the State budget, which resulted in deprivation of funds for other development purposes.

(ii) Entire provision remained unutilised

During scrutiny of records of the two selected departments under Grant No. 19, it was observed that budget provision amounting to ₹ 183.50 crore made under nine schemes remained unutilised at the end of the year (2022-23) (above budget provision of ₹ one crore) as detailed in **Table 3.31**.

Table 3.31: Details of entire provision remained unutilised under Grant No. 19

(₹ in crore)

| Sr. No. | Scheme Name | Budget provision | Reason for surrender of entire provision |
|---------|--|------------------|--|
| 1 | 2700-80-190-94-51 Upper Yamuna River Board | 2.00 | Surrender of entire provision was due to less sanctioning of works under maintenance scheme. |
| 2. | 2702-03-103-96-51 Operation & Maintenance of Various Infrastructure for Development of Ground Water. | 5.00 | Surrender of entire provision was due to less sanctioning of works under maintenance scheme |
| 3. | 4700-11-800-97-51 Dam Rehabilitation & Improving Project (DRIP) for Bhakra Beas Management Board | 8.00 | Surrender of entire provision was due to non-receipt of demand from Bhakra Beas management Board (BBMB) for implementation of Dam Rehabilitation and Improving Project (DRIP). |
| 4. | 4700-15-800-97-51 B.M.L.-Hansi Branch-Butana Branch Multipurpose Link Channel | 1.00 | Surrender of entire provision was due to non-utilisation of token provision kept in anticipation of Hon'ble Supreme Court decision. |
| 5. | 4701-80-800-95-51 Recommendation of Finance Commission for Rehabilitating and existing Canal Network, Remodeling and Rehabilitation of Water Courses | 87.50 | Surrender of funds was due to non-finalisation of guidelines by the Government of India |

| Sr. No. | Scheme Name | Budget provision | Reason for surrender of entire provision |
|---------|---|------------------|--|
| 6. | 4810-51-101-99-99-Installation of Solar Power Plants in Goshalas in the State | 5.00 | Surrender of entire provision was due to non-finalisation of Tender/Rate Contract of various schemes by Supplies and Disposal department |
| 7. | 5425-51-600-98-51-Setting up of Science Centre at Ambala Cantt. | 25.00 | Surrender of entire provision was due to non-finalisation of Tender/Rate Contract with Public Works Department (Buildings & Roads) |
| 8. | 5425-51-600-99-51-Setting up of Science City at Sonipat | 50.00 | Surrender of entire provision was due to non-finalisation of land purchase deal |
| | Total | 183.50 | |

The entire provision of the budget made for the above mentioned schemes were finally reappropriated and no expenditure was incurred under these schemes. Further, it was also noticed that out of the above eight schemes, two schemes (Sr. 4 and 8) was not implemented last three years (2020-21 to 2022-23).

(iii) *Excessive/unrealistic re-appropriation of funds*

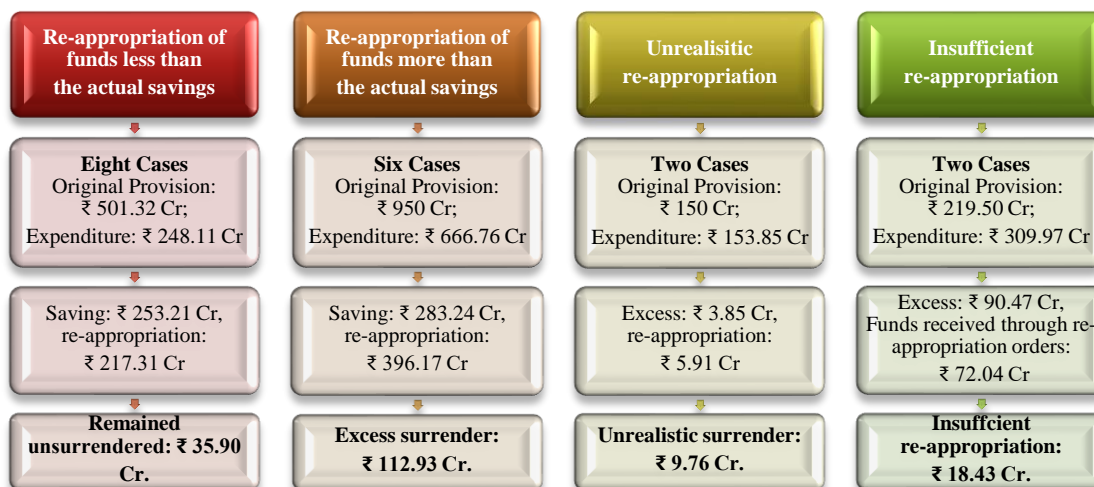
Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required. During the year 2022-23, out of actual savings of ₹ 2,560.99 crore, an amount of ₹ 2,431.30 crore was surrendered through re-appropriation order of two selected department, resulting in un-surrender of ₹ 129.69 crore.

In eight cases, reduction of provisions through re-appropriation proved injudicious, as the actual expenditure was less than the original provisions which resulted in funds of ₹ 35.90 crore remaining un-surrendered. In six cases, the re-appropriation of funds proved excessive, as the surrendered funds were more than the actual savings which resulted in excess surrender of ₹ 112.93 crore. In two cases, the re-appropriation of ₹ 9.76 crore proved unrealistic, as the actual expenditure of ₹ 3.85 crore was more than the original provision.

Further, in two cases, the augmentation of funds of ₹ 18.43 crore proved insufficient, as the actual expenditure was more than the funds provided through original and re-appropriation orders. As such, the re-appropriation of funds was either unwarranted or excess in some cases.

The details of unrealistic, excess and insufficient re-appropriation cases is given in *Chart 3.8*.

Chart 3.8: Unrealistic, excess and insufficient re-appropriation cases



Source: Appropriation Accounts

(iv) Unrealistic budgeting and re-allocation of funds

During the period 2020-23, it was noticed that in six cases, funds were re-allocated from one scheme to other schemes as detailed in **Table 3.32**.

Table 3.32: Details of cases depicting unrealistic budgeting

(₹ in crore)

| Sr. No. | Name of scheme having excess unrealistic budget provision | Name of scheme to which funds re-allocated | Funds re-allocated |
|----------------|--|---|---------------------|
| 2020-21 | | | |
| 1. | P-01-24-2700-80-190-96-51-N-V-Development of Village Ponds renamed as development/restoration of ponds (Budget: ₹ 1,002 crore, Expenditure: ₹ 6.46 crore) | P-01-24-2700-80-800-95-51-N-V-Operation and Maintenance of Bridges and structure on Canal and Drains (Budget: ₹ 2.50 crore, Expenditure: ₹ 0.86 crore) | 50.00 |
| 2021-22 | | | |
| 2. | P-01-24-2700-80-190-96-51-N-V-Development of Village Ponds renamed as development/restoration of ponds (Budget: ₹ 802 crore, Expenditure: ₹ 128.52 crore) | P-01-24-2700-02-101-97-51-N-V-Energy Charges (Budget: ₹ 50 crore, Expenditure: ₹ 101.25 crore) | 55.00 ¹⁷ |
| 3. | | P-01-24-2700-80-800-95-51-N-V- Operation and Maintenance of Bridges and structure on Canal and Drains (Budget: ₹ 2.50 crore, Expenditure: ₹ 2.96 crore) | 10.00 |
| 2022-23 | | | |
| 4. | P-01-24-2700-80-190-96-51-N-V-Development of Village Ponds renamed as development/restoration of ponds (Budget: ₹ 504.12 crore, Expenditure: ₹ 128.86 crore) | P-01-24-2700-04-800-98-51-N-V-Energy Charges (Budget: ₹ 48 crore, Expenditure: ₹ 49.04 crore) | 7.20 |
| 5. | | P-01-24-2701-08-101-97-51-N-V-Energy Charges (Budget: ₹ 13.75 crore, Expenditure: ₹ 13.79 crore) | 1.75 |
| 6. | | P-01-24-2701-10-101-97-51-N-V-Energy Charges (Budget: ₹ 17 crore, Expenditure: ₹ 16.47 crore) | 3.00 |

During scrutiny of six proposals of re-allocating funds from one scheme to another scheme, audit noticed that:

- During the period 2020-23, Budget provision was made in the scheme ‘2700-80-190-96-51-N-V-Development of Village Ponds renamed as

¹⁷ ₹ 30 crore on 10 January 2022 and ₹ 25 crore on 28 February 2022.

development/restoration of ponds' but expenditure was incurred between one and 26 *per cent* during the same period. Further, it was noticed that re-allocation of funds from this scheme to another schemes were made during the period 2020-23 which indicates that budget estimates were not prepared appropriately as well as proposals of re-allocation of funds were also not prepared on realistic basis.

- In Sr. No. 1 and 6, there was no need to re-allocate the funds from another scheme as expenditure was less than the original provision.
- In Sr. No. 2 to 5, excess funds were re-allocated against the actual requirement of funds.

Thus, unnecessary re-allocation of funds from one scheme to other scheme were made without assessing the actual requirement of funds.

(v) Unnecessary supplementary grant

Against the original provision of ₹ 746.52 crore under Major Head 2705 in Irrigation & Water Resources Department, expenditure of ₹ 665.39 crore was incurred. Supplementary grant of ₹ 200 crore was obtained which proved to be unnecessary as ₹ 265.53 crore was surrendered through re-appropriation on 31 March 2023. There was no need for obtaining the supplementary grant as the actual expenditure in this Major Head remained far below the original budget provision. Thus, the supplementary provision of ₹ 200 crore was made without assessing and evaluating the actual requirement.

(v) Rush of expenditure

During scrutiny of records of the selected departments, it was observed that out of total expenditure of ₹ 8,806.21 crore, expenditure of ₹ 4,686.97 crore (53 *per cent*) was incurred (more than ₹ one crore and above 40 *per cent*) in the last quarter of the year under 26 schemes. Further, expenditure of ₹ 1,585.98 crore (18 *per cent*) was incurred during the month (March 2023) as detailed in **Table 3.33**.

Table 3.33: Rush of expenditure in selected two department under Grant No. 19**(₹ in crore)**

| Sr. No. | Name of Scheme | Expenditure | | |
|---------|---|-----------------|--------------------------------------|------------------------------------|
| | | Total | During last quarter (in per cent) | During March 2023 (in per cent) |
| 1 | 2700-02-101-97 Energy Charges | 102.09 | 51.63 (51) | 10.22 (10) |
| 2 | 2701-10-101-98 Other Maintenance Works | 2.58 | 1.13 (44) | 0.54 (21) |
| 3 | 2705-51-188-99 Mobilising the Resources for Expanding Coverage of Micro Irrigation under Micro Irrigation Fund | 124.99 | 94.99 (76) | 58.99 (47) |
| 4 | 2705-51-190-94 Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Crop More Crop | 340.00 | 176.80 (52) | 176.80 (52) |
| 5 | 2705-51-190-95 Area Development Programme for Canal Area | 190.00 | 112.75 (59) | 50.00 (26) |
| 6 | 2705-51-789-97 Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Crop More Crop (SCSP) | 10.40 | 10.40 (100) | 10.40 (100) |
| 7 | 2801-05-190-95-98 Dakshin Haryana Bijli Vitran Nigam | 1.10 | 1.10 (100) | 0.57 (52) |
| 8 | 2801-05-190-98 Subsidy for Subsidised Tariff to Domestic Consumers | 483.00 | 483.00 (100) | - |
| 9 | 2801-05-800-99 Assistance for Rural Electrification to HVPNL/HPGCL | 6,280.07 | 3,071.74 (49) | 871.69 (14) |
| 10 | 2810-51-101-98 Installation of Solar Water Pumping System in the State | 297.91 | 172.97 (58) | 113.62 (38) |
| 11 | 2810-51-190-99 Supporting programme for promotion of New and Renewable Energy Source and Energy Conservation | 2.00 | 1.10 (55) | 1.10 (55) |
| 12 | 4700-13-800-98 Construction of Canal Rehabilitation of Canal Network | 214.21 | 94.72 (44) | 51.21 (24) |
| 13 | 4700-80-190-97 Contribution of State Capital Share towards Upper Yamuna River Board (UYRB) | 66.21 | 66.21 (100) | 63.57 (96) |
| 14 | 4700-80-800-97 Reconstruction/Renovation/Replacement and Construction of Bridges and Structure on Canals and Drains | 150.72 | 68.64 (46) | 31.90 (21) |
| 15 | 4701-07-789-99 Improvement of old/existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State | 141.51 | 65.34 (46) | 44.60 (32) |
| 16 | 4701-07-800-97 Micro Irrigation under Irrigation Efficiency Scheme under NABARD | 66.63 | 30.12 (45) | 21.64 (32) |
| 17 | 4701-07-800-98 NABARD-Construction of Canal | 169.87 | 76.15 (45) | 53.50 (32) |
| 18 | 4701-25-800-99 Branches supply of Treated Waste Water for Irrigation Purpose | 103.22 | 42.59 (41) | 17.61 (17) |
| 19 | 4701-80-052-99 Institutional Strengthening Data Collection, etc. | 2.74 | 2.74 (100) | 2.74 (100) |
| 20 | 4701-80-800-98 Payment of Enhanced Land compensation under Court Orders | 4.38 | 2.27 (52) | 1.83 (42) |
| 21 | 4702-51-102-98 Scheme for Development of Ground Water and Other Allied Activities | 1.95 | 1.95 (100) | 0.81 (41) |
| 22 | 4711-01-789-99 Flood Protection, Restoration and Disaster Management in Scheduled Castes population Area in the State | 50.63 | 50.63 (100) | 2.64 (5) |
| | Total | 8,806.21 | 4,678.97 (53) | 1,585.98 (18) |

Thus, incurring expenditure in the last quarter especially in the month of March indicates inadequate budgetary control of the Department.

3.6 Conclusion

The budgetary system of the State Government was not upto the mark, as overall utilisation of budget was 84 per cent of total grants and appropriations during 2022-23. Supplementary provisions were also not on realistic basis as in 24 cases the supplementary provisions were either unnecessary or excessive. Budgetary allocations were based on unrealistic proposals as out of total 20 grants, in eight grants savings were more than 20 per cent. In seven grants under Revenue Voted Section and 10 grants under Capital Voted Section there were persistent savings of more than 10 per cent over the last five years.

Excess disbursements of ₹ 238.79 crore pertaining to the years 2019-22 are yet to be regularised by the State Legislature under Article 205 of the Constitution.

In 26 major policy pronouncements relating to agriculture, rural development, education and financial assistance to destitute women and widow, etc. the expenditure was ₹ 10,711.87 crore (78 *per cent*) against the budget provision of ₹ 13,761.57 crore. Out of a total of 26 schemes, in nine schemes, the expenditure was less than 50 *per cent* of the budget provision and in one scheme expenditure was incurred in excess against the budget provision.

There was rush of expenditure at fag end of the year. In 21 heads under nine grants/appropriations, 30 *per cent* of the total expenditure during 2022-23 was incurred in the month of March 2023.

3.7 Recommendation

1. Government may consider preparing realistic budget estimates to avoid large savings and supplementary provisions.
2. Government may consider strict compliance of provisions of budget manual in preparation of supplementary provisions and ensure transparency in estimation for avoiding unrealistic supplementary provisions.
3. Government may consider formulating strategies for actual execution of major policy decisions and development schemes in the State at the time of preparing budgetary estimates.
4. The State Government may consider devising suitable mechanism for adhering to quarter-wise percentage limits for incurring expenditure.

CHAPTER 4

QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

Chapter 4: Quality of Accounts and Financial Reporting Practices

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.

Issues related to completeness of accounts

4.1 Non-discharge of liability in respect of interest towards interest bearing deposits

The Government has to provide and pay interest on the amounts in the Interest-bearing Deposits/Funds namely Defined Contribution Pension Scheme, State Compensatory Afforestation Deposit and Mines and Mineral Development, Restoration and Rehabilitation Fund. During the year 2022-23, Government has not paid interest amounting to ₹ 1.33 crore towards Defined Contribution Pension Scheme. This has resulted in understatement of revenue and fiscal deficit to that extent.

4.2 Off-budget borrowings

As per Para 10(3) of Haryana FRBM Act 2005, whenever the State Government undertakes unconditionally and substantially to repay the principal amount and/or pay the interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.

Haryana Police Housing Corporation Limited (HPHCL) raised two loans of ₹ 550 crore (October 2015) and ₹ 300 crore (January 2011) from Housing and Urban Development Corporation Limited (HUDCO). The sanctions for Loan Guarantees were issued by Home Department with concurrence of Finance Department, Government of Haryana. As per conditions of the sanctions, the repayment of Principal as well as Interest will be made as per loan agreement. According to these conditions, State Government will make annual allocation of funds in the Budget to the tune earmarked in Loan Agreement along with interest for making repayment to HUDCO. Accordingly, the Finance Department stands committed to provide required funds to HPHCL for the repayment of both the principal and interest. Thus, these were in the nature of Off Budget borrowings.

As per sanctions issued by Home Department, the amount released towards the repayment of principal and interest of loans were shown as Grants-in-Aid in the Budget and Accounts in contravention of Haryana FRBM Act, 2005. The State Government's liability for repayment of loan (₹ 845.35 crore of which ₹ 22.05 crore raised during the year 2022-23) transacted by Haryana Police Housing Corporation Limited was not reflected as debt of the Government of Haryana in the accounts. Loan amount of ₹ 279.10 crore was outstanding in books of accounts of HPHCL towards HUDCO as on 31st March 2023. Not reflecting the loans in the Finance Accounts resulted in understatement of borrowing to the extent.

4.3 Funds transferred directly to implementing agencies in the State

Government of India (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 2022-23, GoI transferred ₹ 14,423.48 crore directly to various implementing agencies/Non-Governmental Organisations which included transfer to intermediaries/beneficiaries in the State as detailed in *Appendix 4.1*.

4.4 Deposit of Local Funds

All money realised or realisable under the Panchayati Raj Acts are kept as Panchayat Bodies Fund under the Major Head 8448-Deposits of Local Funds. The details of opening balance, receipts, disbursements and closing balance under the fund during the last five years is given in *Table 4.1*.

Table 4.1: Details of Panchayat Bodies Fund during 2018-19 to 2022-23

(₹ in crore)

| Year | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|-----------------|---------|---------|---------|---------|---------|
| Opening Balance | 9.71 | 7.81 | 7.34 | 8.77 | 9.05 |
| Receipt | 2.16 | 1.66 | 2.34 | 0.68 | 0.87 |
| Disbursement | 4.06 | 2.13 | 0.91 | 0.40 | 0.79 |
| Closing Balance | 7.81 | 7.34 | 8.77 | 9.05 | 9.13 |

Source: Finance Accounts for the respective years

Issues related to transparency

4.5 Delay in submission of Utilisation Certificates

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those cases in which conditions are attached to the utilisation of grant in the form of

specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. UCs outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent cannot be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

| Due year ¹ | Opening Balance | | Addition | | Clearance | | Due for submission | |
|-----------------------|-----------------|-----------|----------|----------|-----------|----------|--------------------|-----------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| Upto 2018-19 | 1,588 | 7,800.80 | 7,709 | 8,429.14 | 7,565 | 7,760.45 | 1,732 | 8,469.49 |
| 2019-20 | 1,732 | 8,469.49 | 7,892 | 8,914.81 | 7,620 | 6,786.72 | 2,004 | 10,597.58 |
| 2020-21 | 2,004 | 10,597.58 | 730 | 6,425.48 | 292 | 2,472.28 | 2,442 | 14,550.78 |
| 2021-22 | 2,442 | 14,550.78 | 654 | 5,333.74 | 265 | 1,583.19 | 2,831 | 18,301.02 |
| 2022-23 | 2,831 | 18,301.02 | 695 | 6,800.26 | 866 | 7,124.62 | 2,660 | 17,976.65 |

Source: Compiled from the information provided by AG (A&E) Haryana

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

| Year of disbursing grants | UCs Awaited as on 31 March 2023 | |
|---------------------------|---------------------------------|---------------------|
| | Number | Amount (₹ in crore) |
| 2009-10 | 1 | 10.85 |
| 2010-11 | 7 | 33.08 |
| 2011-12 | 41 | 137.00 |
| 2012-13 | 51 | 247.88 |
| 2013-14 | 78 | 562.58 |
| 2014-15 | 66 | 200.71 |
| 2015-16 | 149 | 309.11 |
| 2016-17 | 205 | 611.94 |
| 2017-18 | 188 | 885.47 |
| 2018-19 | 315 | 2,202.89 |
| 2019-20 | 455 | 3,514.38 |
| 2020-21 | 409 | 2,460.50 |
| 2021-22 | 695 | 6,800.26 |
| Total | 2,660 | 17,976.65 |

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 per cent pertain to four

¹ UCs for GIA disbursed during 2019-20 become due only during 2020-21.

departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 per cent), Urban Development Department: ₹ 4,718.98 crore (26.25 per cent), Health Department/Medical: ₹ 1,403.31 crore (7.81 per cent) and General Education Department: ₹ 2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

4.6 Abstract Contingent bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head. These amounts are held under objection pending submission of Detailed Contingent (DC) bills to the office of the Accountant General (Accounts and Entitlements) of the State within a month. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

Year-wise break-up of un-adjusted AC bills, pending adjustment, as on 31 March 2023 are given in **Table 4.4**.

Table 4.4: Year-wise break-up of un-adjusted AC Bills as on 31 March 2023

| Year | Number of un-adjusted AC Bills | Amount (₹ in crore) |
|--------------|--------------------------------|---------------------|
| 2015-16 | 1 | 0.01 |
| 2016-17 | 0 | 0.00 |
| 2017-18 | 1 | 1.21 |
| 2018-19 | 18 | 1.31 |
| 2019-20 | 53 | 6.22 |
| 2020-21 | 80 | 5.48 |
| 2021-22 | 70 | 11.12 |
| 2022-23 | 492 | 280.39 |
| Total | 715 | 305.73 |

Source: Information received from office of the PAG (A&E), Haryana

93.98 per cent of amount of un-adjusted AC Bills as on 31 March 2023 pertains to four departments viz. Food and Civil Supplies Department (64.09 per cent-three bills of ₹ 195.94 crore), Tourism Department (17.50 per cent-seven bills of ₹ 53.49 crore), General Education Department (9.29 per cent-374 bills of ₹ 28.41 crore) and Transport Department (3.07 per cent-107 bills of ₹ 9.37 crore).

4.7 Personal Deposit Accounts

Under Paras 12.16 and 12.17 of Punjab Financial Rules Volume I (as applicable to Haryana State), the State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of

funds from the Consolidated Fund or otherwise with the approval of Accountant General (Accounts and Entitlements). Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the relevant service Major Heads without any actual cash flow. PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. The number of PD accounts opened by transfer from the Consolidated Fund during the year 2022-23 were Nil. Further, under Rule 12.7 of Rules *ibid*, the PD accounts which have been opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than three complete account years should be closed and balance lying in such accounts should be credited to Government accounts.

The status of PD accounts that remained open as on 31 March 2023, as per broadsheet of PD accounts, is given in **Table 4.5**.

Table 4.5: Status of PD accounts as on 31 March 2023

| Source of PD Account | Opening Balance | | Addition during the year | | Closed during the year | | Closing Balance | |
|------------------------------|-----------------|---------------------|--------------------------|---------------------|------------------------|---------------------|-----------------|---------------------|
| | No. | Amount (₹ in crore) | No. | Amount (₹ in crore) | No. | Amount (₹ in crore) | No. | Amount (₹ in crore) |
| Consolidated Fund | 2 | 1,033.75 | -- | -- | 2 | 1,033.75 | -- | -- |
| Other than Consolidated Fund | 157 | 2,686.11 | 2 | 2,283.71 | 6 | 1,243.16 | 153 | 3,726.66 |
| Total | 159 | 3,719.86 | 2 | 2,283.71 | 8 | 2,276.91 | 153 | 3,726.66 |

Source: Information received from office of the PAG (A&E), Haryana

Out of 153 PD accounts as on 31 March 2023, 11 accounts containing ₹ 54.02 crore were inoperative for more than three years and had not been closed by the State Government in deviation of the above Rules.

4.8 Indiscriminate use of Minor Head-800

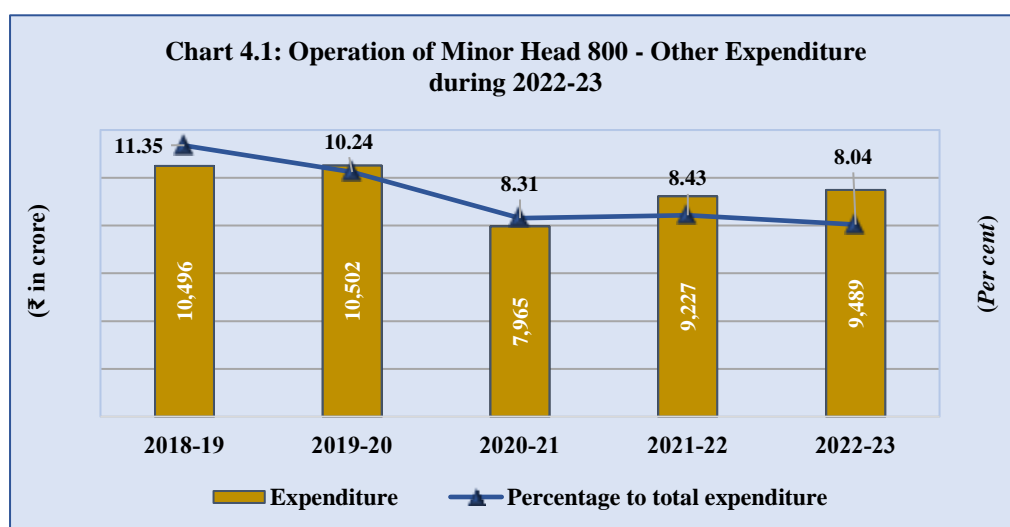
Minor Head 800-Other Receipts/Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged since it renders the accounts opaque. During the year 2022-23, an expenditure of ₹ 9,488.99 crore under various Revenue and Capital Major Heads, constituting about 8.04 *per cent* of total expenditure of ₹ 1,18,071.16 crore and receipts of ₹ 3,811.78 crore constituting 4.27 *per cent* of total receipts of ₹ 89,268.60 crore was booked under Minor Head 800-Other Expenditure/Receipts, in the Accounts. Cases where substantial proportion (more than 50 *per cent*) of the expenditure was classified under Minor Head 800-Other Expenditure are given in **Table 4.6**.

Table 4.6: Major Head-wise details of expenditure booked under Minor Head 800-Other Expenditure

(₹ in crore)

| Sr. No. | Major Head | Description | Total Expenditure | Expenditure under Minor Head 800 | Percentage |
|--------------|-------------------|--------------------------------|-------------------|----------------------------------|--------------|
| 1. | 2075 ² | Miscellaneous General Services | 0.69 | 0.46 | 66.67 |
| 2. | 2250 ³ | Other Social Services | 4.83 | 3.92 | 81.16 |
| 3. | 2700 ⁴ | Major Irrigation | 1,518.46 | 1,104.56 | 72.74 |
| 4. | 2701 ⁴ | Medium Irrigation | 216.37 | 181.67 | 83.96 |
| 5. | 2801 ⁵ | Power | 6,764.86 | 6,280.07 | 92.83 |
| Total | | | 8,505.21 | 7,570.68 | 89.01 |

Operation of Minor Head 800-Other Expenditure is shown in **Chart 4.1** during 2018-23.



There was a decreasing trend of expenditure under Minor Head 800 during the period 2018-19 to 2020-21, from 11.35 *per cent* in 2018-19 to 8.31 *per cent* in 2020-21. However, during 2021-22, it slightly increased to 8.43 *per cent* and further decreased to 8.04 *per cent* in 2022-23.

During the exit conference (November 2023), Finance Department ensured that corrective action would be taken from 2023-24 accounts.

Issues related to measurement

4.9 Outstanding balances under Suspense and Remittances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various

² Major Head 2075 pertains to Mukhya Mantri Parivar Samridhi Yojana (MMPSY)

³ Major Head 2250 pertains to Other Social Services, Miscellaneous Trade Fairs

⁴ Major Head 2700 & 2701 pertains to Interest on Capital, Energy Charges

⁵ Major Head 2801 pertains to Assistance for Rural Electrification to Haryana Vidyut Prasaran Nigam Limited/Haryana Power Generation Corporation Limited

heads. Significant suspense items have been shown as gross debit and credit balances for the last three years, in **Table 4.7**.

Table 4.7: Details of Outstanding Suspense and Remittances Balances

(₹ in crore)

| (a) 8658- Suspense Accounts | | | | | | |
|--|--------------------|----------|--------------------|-----------|--------------------|-----------|
| Minor Head | 2020-21 | | 2021-22 | | 2022-23 | |
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 101- Pay and Accounts Office Suspense | 30.76 | 0.01 | -- | 1.05 | -- | (-) 2.31 |
| Net | 30.75(Dr.) | | 1.05(Cr.) | | 2.31(Dr.) | |
| 102- Suspense Accounts (Civil) | 15.79 | - | - | (-) 0.08 | -- | 0.18 |
| Net | 15.79 (Dr.) | | 0.08(Dr.) | | 0.18(Cr.) | |
| 107- Cash Settlement Suspense Account | 42.08 | - | 36.09 | 18.14 | 15.64 | 10.20 |
| Net | 42.08(Dr.) | | 17.95(Dr.) | | 5.44(Dr.) | |
| 109- Reserve Bank Suspense (Headquarters) | (-) 9.86 | (-) 1.14 | (-) 0.39 | 5.55 | 0.35 | (-) 27.33 |
| Net | 8.72(Cr.) | | 5.94(Cr.) | | 27.68(Dr.) | |
| 110- Reserve Bank Suspense-Central Accounts Office | 19.95 | 20.30 | (-) 20.30 | (-) 15.96 | -- | 8.03 |
| Net | 0.35(Cr.) | | 4.34(Cr.) | | 8.03(Cr.) | |
| 112- Tax Deducted at Source Suspense | - | 55.32 | 1,347.84 | 1,088.91 | 1,729.38 | 1,572.53 |
| Net | 55.32 (Cr.) | | 258.93(Dr.) | | 156.85(Dr.) | |
| (b) 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office | | | | | | |
| Minor Head | 2020-21 | | 2021-22 | | 2022-23 | |
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 102- Public Works Remittances | 31.05 | 357.09 | 10,790.00 | 10,786.50 | 10,116.57 | 10,081.48 |
| Net | 326.04(Cr.) | | 4 (Dr.) | | 35.09(Dr.) | |
| 103- Forest Remittances | - | 4.11 | 202.28 | 202.71 | 334.72 | 332.74 |
| Net | 4.11(Cr.) | | 0.43 (Cr.) | | 1.98(Dr.) | |

Source: Finance Accounts

4.10 Reconciliation of Departmental figures

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile the figures of Receipts and Expenditure recorded in their books every month with the figures accounted for by the Accountant General (Accounts and Entitlements). Such reconciliation of both receipts and expenditure figures under the Consolidated Fund has been completed cent *per cent* in 2022-23.

4.11 Reconciliation of Cash Balances

The Cash Balance of the State Government up to 2022-23 as per Accounts of the Accountant General (Accounts and Entitlements) was ₹ 716.63 crore (credit) while the same was reported as ₹ 17.53 crore (credit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 734.16 crore (credit) up to the year 2022-23. This was mainly due to incorrect reporting of transactions by Agency Banks to the Reserve Bank of India.

4.11.1 Parking of Government funds in bank accounts

Rule 2.10 (b) 5 of Punjab Financial Rules Volume-1 provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. It is not permissible to draw advances from the treasury

for the execution of works, the completion of which is likely to take a considerable time. The Finance Department also issued specific instructions (February 2009) that parking of funds drawn on the strength of budgetary allocation out of the Consolidated Fund is not allowed and amounts to grave financial irregularity. It emphasised that the budgetary allocations made for the current financial year are not allowed to be drawn out of the Consolidated Fund and retained beyond the closure of the financial year in any manner and without any justification/merit/assumption supporting it and amounts to grave irregularity.

Further, as per Paragraph 8 of Revised Haryana State Policy (March 2018) for dealing with banks, no organisation should withdraw funds to keep them idle in any bank account without the specific approval of the Finance Department.

During the scrutiny of vouchers for the month of March 2023, it was noticed that an amount of ₹ 8.29 crore was drawn by Sub Divisional Officer, Revenue Department, Bahadurgarh (vide voucher no. 1 of Jhajjar treasury) for the month of February 2023 for making payment of compensation of Rabi Crops 2022 damaged due to heavy rainwater logging. However, it was observed that the said amount was not disbursed to the beneficiaries but was deposited into the bank account of SDO Bahadurgarh to avoid lapse of budget. As per the sanction order, the reason for non-disbursal of amount was requirement of more time to generate unique code for payee (UCP) for beneficiaries.

Thus, without completing the work of generation of UCPs of beneficiaries, the full amount was drawn from the treasury to avoid lapse of budget and deposited in the bank account of SDO Bahadurgarh which was a grave violation of financial rules, instructions and policy in *ibid*.

The Department, while confirming (February 2024) the audit observation, stated that the compensation amount was pertaining to a large number of beneficiaries and generation of UCP within the financial year 2022-23 was not possible. In view of these circumstances, funds were deposited into the bank account of SDO Bahadurgarh. Further, out of ₹ 8.29 crore, ₹ 2.66 crore was disbursed to the beneficiaries. The fact remains that ₹ 5.63 crore is still lying undisbursed even after one year of drawing of funds.

Issues related to disclosure

4.12 Compliance to Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the CAG, 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 2022-23 and deficiencies therein are detailed in **Table 4.8**.

Table 4.8: Compliance to Accounting Standards

| Sr. 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. However, no information regarding automatic debit mechanism and structured payment arrangements has been provided. |
| 2 | IGAS 2: Accounting and Classification of Grants-in-Aid | Complied (Statement 10 of Finance Accounts) | (i) Grants-in-Aid of ₹ 3,780.18 crore have been shown as allocated for creation of capital assets. (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) | Closing balances depicted in Statements 7 and 18 of the Finance Accounts as on 31 March 2023 were yet to be reconciled by the State Government. Detailed information of repayment in arrears of loanee entities has not been provided. |

Source: Indian Government Accounting Standards and Finance Accounts.

4.13 Issues related to Compilation of Accounts

4.13.1 Reconciliation of Loans and Advances

Details received in respect of Loans and Advances by the Government of Haryana to different entities was not maintained by the Government of Haryana. Neither was any reconciliation in respect of these loans and advances carried out nor was the same possible in the absence of details such as individual loanee entity, repayment and interest. Absence of details carries the risk of non-recovery as well as impacting treatment in books of accounts. Recovery of Loans and Advances in 2022-23 was ₹ 237.74 crore. The balance of loans and advances as on 31 March 2023 stood at ₹ 10,574.38 crore.

4.14 Delay 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 42 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 their placement in the Legislature is indicated in **Appendix 4.3**.

Out of 42 autonomous bodies, accounts of 11 autonomous bodies pertaining to the financial year 2019-20 or earlier years were not submitted to Audit as of June 2023. Delay in finalisation of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalised and submitted to Audit at the earliest.

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.

4.15 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Section 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.

From the scrutiny of information related to financial assistance given by the State Government and annual accounts received from these institutions, it came to notice that 277 annual accounts of 94 autonomous bodies/authorities were awaited in Audit as on 31 July 2023. The details of these accounts are given in *Appendix 4.4* and their age-wise pendency is presented in *Table 4.9*.

Table 4.9: 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 | 94 | 446.40 |
| 2. | 1-2 | 93 | 408.54 |
| 3. | 3 and above | 90 | 442.58 |
| | Total | 277 | 1297.52 |

Source: Figures obtained from Government Departments and PAG (A&E)

In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attracted the provisions of Section 14 of the CAG’s (DPC) Act, 1971.

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.

4.16 Departmentally managed commercial activities

The 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 Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay tends itself to the risk of fraud and leakage of public money.

As of January 2024, three⁶ such departments had not prepared their accounts for the period ranging between 2009-10 and 2021-22. Government funds amounting to ₹ 10,726.81 crore⁷ stood invested in these departments. Though the arrears in preparation of accounts have been repeatedly commented in the earlier State Finances Audit Reports, no improvement had taken place in this regard.

4.17 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by Accountant General (Accounts and Entitlements) of the State from the initial accounts rendered by district treasuries, sub-treasuries, cyber treasury, public works divisions and forest divisions, apart from the RBI advices.

During 2022-23, no accounts were excluded from the monthly Civil Accounts by the Principal Accountant General (Accounts and Entitlements), Haryana on account of delays by the account rendering units.

Other Issues

4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in *Table 4.10*.

⁶ (i) National Text Book scheme since 2009-10 in Printing and Stationery Department; (ii) Grain Supply Scheme since 2018-19 in Food and Supplies Department and (iii) Haryana Roadways since 2020-21 in Transport Department.

⁷ (i) National Text Book scheme: ₹ 17.97 crore; (ii) Grain Supply Scheme: ₹ 9,098.50 crore and (iii) Haryana Roadways: ₹ 1,610.34 crore.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

| Sr. No. | Name of Department | Cases of misappropriation/ losses/ theft of Government material | | Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc. | | | | | |
|---------|---|---|--------------|--|--------------|---|--------------|---|-------------|
| | | | | Awaiting departmental investigation or pending in courts of law | | Departmental action initiated but not finalised | | Awaiting orders for recovery or write off | |
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| 1 | Development and Panchayat | 1 | 6.50 | 0 | 0 | 1 | 6.50 | 0 | 0 |
| 2 | Education | 20 | 40.12 | 1 | 0.09 | 18 | 40.03 | 1 | 0 |
| 3 | Labour and Employment | 2 | 0.28 | 0 | 0 | 2 | 0.28 | 0 | 0 |
| 4 | Social Justice and Empowerment | 3 | 8.63 | 0 | 0 | 2 | 5.93 | 1 | 2.70 |
| 5 | Women and Child Development | 4 | 10.52 | 2 | 10.52 | 2 | 0 | 0 | 0 |
| 6 | Irrigation | 19 | 2.07 | 0 | 0 | 17 | 1.85 | 2 | 0.22 |
| 7 | Public Health | 2 | 0.65 | 0 | 0 | 2 | 0.65 | 0 | 0 |
| 8 | Haryana Skill Development & Industries Training | 1 | 1.18 | 0 | 0 | 1 | 1.18 | 0 | 0 |
| | Total | 52 | 69.95 | 3 | 10.61 | 45 | 56.42 | 4 | 2.92 |

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: 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 | 13 | 23.77 | Theft cases | 48 | 59.21 |
| 6-10 | 15 | 36.41 | | | |
| 11-15 | 1 | 0 | Misappropriation/loss of Government material | 4 | 10.74 |
| 16-20 | 8 | 8.71 | | | |
| 21-25 | 3 | 0.24 | | | |
| 26 and above | 12 | 0.82 | | | |
| Total | 52 | 69.95 | Total pending cases as of September 2023 | 52 | 69.95 |

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

4.19 Follow up action on State Finances Audit Report

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* action on all paragraphs and reviews featuring in the Comptroller and Auditor General of India's Audit Reports. The Administrative Departments were also required to furnish Action Taken Notes to the Legislative Committees indicating the remedial action taken or proposed

to be taken by them within three months of the presentation of the Audit Reports to the Legislature.

State Finances Audit Report for the year 2021-22 was laid before State Legislature on 22 March 2023 and State Finances Audit Reports for the years 2020-21 and 2021-22 is under discussion on selective basis in Public Accounts Committee (September 2023).

4.20 Conclusion

There were substantial delays in submission of utilisation certificates, which indicates lack of internal control in administrative departments and is an indicative 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 attracted the provision of Section 14 of the CAG's (DPC) Act, 1971. 8.04 *per cent* of total expenditure was classified under Omnibus Minor Head '800-Other Expenditure' during 2022-23.

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.

4.21 Recommendations

1. The Government should ensure timely submission of utilisation certificates by the departments in respect of the grants released for specific purposes.
2. The Government should ensure adjustment of Abstract Contingent bills within stipulated period, as required under the Rules. Internal Control System for deterring delayed submission of adjustment of Abstract Contingent Bills is required to be strengthened.
3. The Finance Department may, in consultation with the Principal Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that in future all such receipts and expenditure are booked under the appropriate heads of account to enhance transparency in financial reporting.

4. Finance Department should put in place 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.
5. The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.

CHAPTER 5

State Public Sector Enterprises

Chapter 5: State Public Sector Enterprises

This chapter discusses the financial performance of Government Companies, Statutory Corporations and Government Controlled Other Companies (GCOCs). Impact of significant comments issued as a result of supplementary audit of the Financial Statements of these State Public Sector Enterprises (SPSEs) conducted by the Comptroller and Auditor General (CAG) of India for the year 2022-23 (or of earlier years which were finalised during the current year) has also been discussed in the chapter.

5.1 Definition of Government Company

A Government Company is defined in Section 2 (45) of the Companies Act, 2013 as a company in which not less than 51 *per cent* of the paid-up share capital is held by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a company which is a subsidiary of a Government Company.

Besides, any other company¹ owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Report as Government Controlled Other Companies.

5.2 Mandate of Audit

Audit of Government Companies and Government Controlled Other Companies is conducted by the CAG of India under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints Chartered Accountants as Statutory Auditors for Companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit of the Company's financial statements. Audit of Statutory Corporations is governed by their respective legislations. In respect of Haryana State Warehousing Corporation and Haryana Financial Corporation, the audit is conducted by Chartered Accountants and supplementary audit is conducted by the CAG.

¹ Companies (Removal of Difficulties) Seventh Order, 2014 issued by Ministry of Corporate Affairs *vide* Gazette Notification dated 4 September 2014.

5.3 SPSEs and their contribution to GSDP of the State

SPSEs consist of State Government Companies and Statutory Corporations. SPSEs are established to carry out activities of commercial nature keeping in view the welfare of the people and occupy an important place in the State economy. As on 31 March 2023, there were 37² SPSEs in the State. They consisted of two³ Statutory Corporations, 29 Government Companies (including three inactive Government companies⁴) and six Government Controlled Other Companies, all of which are under the audit jurisdiction of the CAG. The names of these SPSEs are given in *Appendix 5.1*.

One SPSE, namely, Haryana Financial Corporation is listed on the stock exchange. There are three⁵ inactive SPSEs (including one under liquidation) in the State. The State's investment in these inactive SPSEs towards capital was ₹ 11.13 crore as on 31 March 2023. The liquidation process of one⁶ SPSE has been going on for 19 years and is still to be completed. The Government may consider winding up these inactive SPSEs early as these investments do not contribute to the economic growth of the State.

The ratio of turnover of SPSEs to Gross State Domestic Product (GSDP) shows the contribution of activities of the SPSEs in the State economy. The details of turnover of working SPSEs are given in *Appendix 5.2*. Turnover of the working SPSEs and GSDP of the State for a period of three years ending 31 March 2023 are given in *Table 5.1*.

Table 5.1: Details of turnover of SPSEs vis-a-vis GSDP of Haryana

(₹ in crore)

| Particulars | 2020-21 | 2021-22 | 2022-23 |
|-----------------------------|-----------------|-----------------|-----------------|
| Turnover | | | |
| Power sector SPSEs | 32,216 | 37,657 | 53,726 |
| Finance sector SPSEs | 19 | 49 | 56 |
| Services sector SPSEs | 354 | 414 | 417 |
| Infrastructure sector SPSEs | 3,466 | 2,279 | 2,363 |
| Other SPSEs | 2,814 | 652 | 660 |
| Total | 38,869 | 41,051 | 57,222 |
| GSDP of Haryana | 7,58,507 | 8,95,672 | 9,94,154 |

² The details of 31 SPSEs are discussed in this chapter, as the first accounts of three SPSEs viz. Faridabad City Transport Services Limited, Karnal Smart City Limited, and Haryana Kaushal Rojgar Limited have not been received since their formation. Further, the details of three inactive SPSEs namely Haryana Minerals Limited, Haryana State Minor Irrigation and Tubewells Corporation Limited and Haryana State Housing Finance Corporation Limited are not included.

³ Haryana Financial Corporation and Haryana State Warehousing Corporation.

⁴ Inactive Government company means a company which has not been carrying on any business or operation, or has not made any significant accounting transaction, has not filed financial statements and annual returns during last two financial years.

⁵ Haryana Minerals Limited (inactive since 2001-02), Haryana State Minor Irrigation and Tubewells Corporation Limited (inactive since July 2002) and Haryana State Housing Finance Corporation Limited (inactive since 2003-04).

⁶ Haryana State Housing Finance Corporation Limited.

| Particulars | 2020-21 | 2021-22 | 2022-23 |
|--|-------------|-------------|-------------|
| Percentage of Turnover to GSDP of Haryana | | | |
| Power sector SPSEs | 4.24 | 4.20 | 5.40 |
| Finance sector SPSEs | 0.002 | 0.005 | 0.006 |
| Service sector SPSEs | 0.05 | 0.05 | 0.04 |
| Infrastructure sector SPSEs | 0.46 | 0.25 | 0.24 |
| Others SPSEs | 0.37 | 0.07 | 0.07 |
| Total | 5.12 | 4.58 | 5.76 |

Source: Compilation based on turnover figures as per latest finalised accounts of SPSEs and GSDP figures (Advance estimates) as per Department of Economic and Statistical Analysis, Government of Haryana at current prices of the respective years for year-to-year comparison.

The contribution of SPSEs to GSDP of the State increased from 4.58 *per cent* in 2021-22 to 5.76 *per cent* in 2022-23. The contribution of Power Sector SPSEs to GSDP was ₹ 53,726 crore (5.40 *per cent*) in 2022-23. Though the contribution of all other sectors was minimal ₹ 3,496 crore (0.36 *per cent*), they were having staff of 2,919 employees (including those on deputation/contract basis). As on 31 March 2023, State Government had investment of ₹ 1,077.29 crore (Equity: ₹ 896.41 crore and long term loans: ₹ 180.88 crore) in other sectors SPSEs. In addition to it, ₹ 336.05 crore of Grants and subsidies was provided to nine of these SPSEs by GoH during 2022-23.

5.4 Investment in SPSEs and Budgetary support

5.4.1 Equity holding and Loans in SPSEs

The sector-wise position of total Equity and Equity Contribution by the State Government and Long-Term Loans including the loans given by the State Government in 31 working SPSEs as on 31st March 2023 is given in **Table 5.2**.

Table-5.2: Sector-wise investment in SPSEs

| Name of Sector | Investment (₹ in crore) | | | | | Percentage of Total Equity and Long-Term Loans |
|----------------|-------------------------|-------------------------|-----------------------|------------------------|----------------------------------|--|
| | Total Equity | State Government Equity | Total Long-Term Loans | State Government Loans | Total Equity and Long-Term Loans | |
| Power | 36,781.25 | 35,651.99 | 10,982.04 | 0 | 47,763.29 | 88.50 |
| Finance | 322.05 | 291.38 | 119.77 | 0 | 441.82 | 0.82 |
| Service | 149.32 | 77 | 0 | 0 | 149.32 | 0.28 |
| Infrastructure | 1,827.94 | 518.25 | 3,620.2 | 112.94 | 5,448.14 | 10.09 |
| Others | 17.74 | 9.78 | 150.73 | 67.94 | 168.47 | 0.31 |
| Total | 39,098.30 | 36,548.40 | 14,872.74 | 180.88 | 53,971.04 | 100.00 |

Source: Information provided by the SPSEs.

The thrust of investments was on Power sector SPSEs which had received as much as 88.50 *per cent* (₹ 47,763.29 crore) of the total investment of ₹ 53,971.04 crore as on 31st March 2023. The State Government share was 68.05 *per cent* (₹ 36,729.28 crore) of total investment of ₹ 53,971.04 crore.

From the analysis of Long-term loans of SPSEs outstanding as on 31st March 2023, it was observed that one SPSE i.e. Haryana Agro Industries Corporation Limited raised (March 2013 to March 2014) four loans of ₹ 12.84 crore for

construction of godown from National Bank for Agriculture and Rural Development (NABARD). These loans were repayable in five equal quarterly instalments from April 2015/April 2016. However, these loans were not repaid and the overdue amount was ₹ 24.75 crore (Principal: ₹ 12.84 crore and Interest: ₹ 11.91 crore) upto 31st March 2023.

5.4.2 Budgetary Support

The Government of Haryana (GoH) provides financial support to SPSEs in various forms through the annual budget. The summarised details of budgetary outgo towards equity, loans, grants/subsidies, loans repaid/written off and loans converted into equity in respect of SPSEs⁷ during the last three years ending March 2023 are given in *Table 5.3*.

Table 5.3: Details regarding budgetary support to SPSEs during the years

(₹ in crore)

| Particulars | 2020-21 | | 2021-22 | | 2022-23 | |
|-------------------------------|--------------|-----------------|--------------|----------|--------------|---------------|
| | No. of SPSEs | Amount | No. of SPSEs | Amount | No. of SPSEs | Amount |
| (i) Equity Capital outgo | 6 | 631.67 | 4 | 151.93 | 9 | 200.12 |
| (ii) Loans given | 5 | 104.98 | 5 | 101.09 | 4 | 407.76 |
| (iii) Grants/Subsidy provided | 7 | 438.52 | 8 | 442.54 | 9 | 336.05 |
| Total Outgo (i+ii+iii) | | 1,175.17 | | | | 943.93 |
| Loan repayment/ written off | 4 | 254.66 | 6 | 245.72 | 3 | 297.70 |
| Loans converted into equity | Nil | Nil | Nil | Nil | Nil | Nil |
| Guarantees issued | 5 | 3,793.00 | 6 | 2,336.85 | 5 | 2,650.16 |
| Guarantee Commitment | 8 | 8,698.72 | 9 | 9,148.73 | 9 | 11,447.93 |

Source: Information provided by SPSEs.

5.4.3 Market Capitalisation of equity investment in SPSEs

Market capitalisation represents market value of shares of Companies which are listed. Only one SPSE i.e. Haryana Financial Corporation (HFC) is listed on the Bombay stock exchange. Though HFC is a listed entity, it has not sanctioned any fresh loan since May 2010 and the last trading of shares of the Corporation took place on 13 July 2011 at a price ₹ 24.65.

5.4.4 Disinvestment, Restructuring and Privatisation

During the year 2022-23, there was no case of privatisation of SPSEs. The State Government has not prepared any policy on disinvestment of State Government equity invested in the SPSEs.

5.5 Returns from SPSEs

5.5.1 Profit earned by SPSEs

The number of SPSEs⁸ that reported profits in their latest financial statements

⁷ No investment/budgetary support was made to the inactive companies during 2022-23.

⁸ Excluding one SPSE i.e. Faridabad Smart City Limited which has no profit and no loss for the annual accounts 2020-21.

available during 2022-23 reduced to 19 as against 20 SPSEs in 2021-22. The profits earned increased from ₹ 648.75 crore⁹ in 2021-22 to ₹ 1049.20 crore in 2022-23. The Return on Equity (RoE) of the profit earning SPSEs stood at 6.73 per cent in 2022-23 as compared to 10.32 per cent in 2021-22. The RoE for all the 31 working SPSEs was 6.45 per cent in 2022-23 as per their latest financial statements.

The top three profit earning SPSEs are mentioned in **Table 5.4** below, as per their latest available financial statements.

Table 5.4: Top three SPSEs which contributed to profit during the year 2022-23

| Name of SPSEs | Net profit earned (₹ in crore) | Percentage of profit to total SPSEs' profit |
|---|-----------------------------------|--|
| Haryana Vidyut Prasaran Nigam Limited | 396.02 | 37.74 |
| Haryana State Industrial and Infrastructure Development Corporation Limited | 171.03 | 16.30 |
| Dakshin Haryana Bijli Vitran Nigam Limited | 127.18 | 12.12 |
| Total | 694.23 | 66.16 |

The above three SPSEs alone had contributed as much as 66.16 per cent of the total profit (₹ 1,049.20 crore) earned by 19 SPSEs during 2022-23.

Sector-wise Net profit ratio¹⁰ is depicted in **Table 5.5**.

Table 5.5: Sector-wise Net profit ratio of SPSEs during the year 2022-23

(₹ in crore)

| Sector | Net Profit | Turnover | Net profit Ratio (in per cent) |
|----------------|---------------|------------------|-----------------------------------|
| Power | 731.07 | 53,726.37 | 1.36 |
| Finance | 28.92 | 56.33 | 51.34 |
| Service | 11.19 | 416.64 | 2.69 |
| Infrastructure | 205.29 | 2,362.59 | 8.69 |
| Others | 21.68 | 659.86 | 3.29 |
| Total | 998.15 | 57,221.79 | 1.74 |

Source: Latest financial statement of SPSEs.

5.5.2 Dividend payout by SPSEs

Nine SPSEs finalised their accounts for the financial year 2022-23 and reported profits of ₹ 750.67 crore. The State Government had formulated (October 2003) guidelines under which all SPSEs are required to pay a minimum return of four per cent on the paid up share capital of the State Government. Further, the Finance Minister, Government of Haryana in his budget speech for the year 2023-24 also proposed that State PSEs in profit for the year 2022-23 shall transfer 25 per cent of their profits to the State Government to enable the Government to meet its development goals. Out of nine SPSEs, seven SPSEs reported profit for the financial year 2022-23. However, only one SPSE (Haryana Vidyut Prasaran Nigam Limited) declared dividend of ₹ 25 crore (0.63 per cent of profit).

⁹ Figures of profit of SPSEs have been taken after considering the effect of other comprehensive income/ expenses.

¹⁰ Net profit ratio = Net Profit/Turnover*100.

Three¹¹ SPSEs declared dividend of ₹ 4.84 crore¹² against their net profits of ₹ 41.38 crore on their results declared during the year 2022-23, of the financial year 2021-22. The position of dividend payouts in the last three years is detailed in **Table 5.6**:

Table 5.6: Dividend Payout by SPSEs

(₹ in crore)

| Year | Sector | No. of SPSEs which declared dividend | Paid Up Capital | Net Profit | Dividend Declared |
|---------|--------------|--------------------------------------|-----------------|---------------|-------------------|
| 2020-21 | Service | 1 | 5.00 | 4.73 | 0.20 |
| | Others | 1 | 5.84 | 58.68 | 8.80 |
| | Total | 2 | 10.84 | 63.41 | 9.00 |
| 2021-22 | Others | 2 | 6.04 | 112.50 | 16.52 |
| | Total | 2 | 6.04 | 112.50 | 16.52 |
| 2022-23 | Power | 1 | 3,990.15 | 396.02 | 25 |
| | Others | 3 | 7.60 | 41.38 | 4.84 |
| | Total | 4 | 3,997.75 | 437.40 | 29.84 |

Source: Information provided by the SPSEs.

5.5.3 Return on Capital Employed

Return on Capital Employed (RoCE) is a ratio that measures a company's profitability and the efficiency with which its capital is employed. RoCE is calculated by dividing a Company's Earnings Before Interest and Taxes (EBIT) by the Capital Employed¹³. The details of RoCE of SPSEs during the period from 2020-21 to 2022-23 are given in **Table 5.7**.

Table 5.7: Return on Capital Employed of SPSEs

(₹ in crore)

| Year | Sector | EBIT | Capital Employed | RoCE (in per cent) |
|---------|----------------|-----------------|------------------|--------------------|
| 2020-21 | Power | 2,000.14 | 19,257.73 | 10.39 |
| | Finance | 14.54 | 305.78 | 4.76 |
| | Service | (-222.87) | 228.29 | (-10.02) |
| | Infrastructure | 2,281.50 | 9,085.49 | 25.11 |
| | Others | 184.43 | 40.62 | 454.04 |
| | Total | 4,457.74 | 28,917.91 | 15.42 |
| 2021-22 | Power | 2,363.60 | 19,235.75 | 12.29 |
| | Finance | 40.38 | 338.70 | 11.92 |
| | Service | 21.79 | 245.51 | 8.88 |
| | Infrastructure | 1,051.58 | 8,057.92 | 13.05 |
| | Others | 187.51 | 81.17 | 231.01 |
| | Total | 3,664.86 | 27,959.05 | 13.11 |
| 2022-23 | Power | 3,502.83 | 21,252.87 | 16.48 |
| | Finance | 49.52 | 356.13 | 13.91 |
| | Service | 6.50 | 264.00 | 2.46 |
| | Infrastructure | 1,073.92 | 9,824.22 | 10.93 |
| | Others | 59.42 | 25.96 | 228.89 |
| | Total | 4,692.19 | 31,723.18 | 14.79 |

Source: Latest financial statement of SPSEs.

¹¹ Haryana Forest Development Corporation Limited, Haryana Land Reclamation and Development Corporation Limited and Haryana Warehousing Corporation.

¹² Haryana Forest Development Corporation Limited declared dividend of ₹ 0.06 crore (30 per cent), Haryana Land Reclamation and Development Corporation Limited declared dividend of ₹ 0.06 crore (4 per cent) and Haryana State Warehousing Corporation declared dividend of ₹ 4.72 crore (80.82 per cent)

¹³ Capital Employed = Paid up Share Capital + Free Reserves and surplus + Long term Loans – Accumulated losses – Deferred Revenue Expenditure.

The overall RoCE was positive during 2020-21 to 2022-23 except RoCE of Service sector which was negative during the year 2020-21. Further, there was decrease in RoCE of Service sector, Infrastructure Sector and Others sector in 2022-23 as compared to 2021-22.

5.5.4 Return on Equity by SPSEs

Return on Equity (RoE) is a measure of financial performance to assess how effectively a company's assets are being used to create profits. RoE is calculated by dividing net income (*i.e.* net profit after taxes) by shareholders' fund. It is expressed as a percentage and can be calculated for any company if both its net income and shareholders' fund are positive numbers.

The Return on Equity (RoE) of the profit earning 19 working SPSEs stood at 6.73 *per cent* in 2022-23. The RoE in respect of all the 31 working SPSEs¹⁴ including 11 loss making SPSEs was 6.45 *per cent* in 2022-23.

Shareholders' fund or net worth is calculated by adding paid up capital and free reserves reduced by net of accumulated losses and deferred revenue expenditure and reveals how much would be left for a company's shareholders if all assets were sold and all debts paid. A positive net worth (shareholders fund) indicates that the company has enough assets to cover its liabilities while a negative net worth means liabilities exceed assets.

The details of Shareholders' Fund and RoE relating to working SPSEs are given below in **Table 5.8**.

Table 5.8: Return on Equity relating to SPSEs

(₹ in crore)

| Year | Sector | Net Income | Shareholders' Fund | ROE (Percentage) |
|---------|----------------|------------|--------------------|------------------|
| 2020-21 | Power | 279.18 | 8,987.57 | 3.11 |
| | Finance | 11.69 | 233.04 | 5.02 |
| | Service | (-35.13) | 228.29 | -- |
| | Infrastructure | 919.68 | 3,057.17 | 30.08 |
| | Others | 97.76 | (-28.25) | -- |
| | Total | | 1,273.18 | 12,477.82 |
| 2021-22 | Power | (-163.45) | 9,485.49 | -- |
| | Finance | 34 | 263.78 | 12.89 |
| | Service | 32.89 | 245.51 | 13.40 |
| | Infrastructure | 177.90 | 3,411.72 | 5.21 |
| | Others | 107.76 | 3.23 | 3,336.22 |
| | Total | | 189.10 | 13,409.73 |
| 2022-23 | Power | 731.07 | 10,270.83 | 7.12 |
| | Finance | 28.92 | 271.40 | 10.66 |
| | Service | 11.19 | 264.00 | 4.24 |
| | Infrastructure | 205.29 | 4,749.65 | 4.32 |
| | Others | 21.68 | (-85.92) | -- |
| | Total | | 998.15 | 15,469.96 |

Source: Latest financial statements of SPSEs.

The overall ROE of SPSEs was higher during the year 2022-23 as compared to 2021-22 which is attributed to profits earned by Power sector SPSEs, although decrease in net income of Finance sector SPSEs, Service sector

¹⁴ Including one SPSE working on no profit no loss basis: Faridabad Smart City Limited.

SPSEs and other sector SPSEs resulted in decrease of RoE of the said sectors during the year 2022-23 as compared to 2021-22.

5.6 Debt Servicing

5.6.1 Interest Coverage Ratio

Interest coverage ratio is used to determine the ability of a company to pay interest on outstanding debt and is calculated by dividing a company's Earnings Before Interest and Taxes (EBIT) by interest expenses of the same period. The lower the ratio, the lesser is the ability of the company to pay interest on debt. An interest coverage ratio of below one indicates that the company was not even generating sufficient revenues to meet its expenses on interest. The details of interest coverage ratio in SPSEs which had interest burden are given below in *Table 5.9*.

Table 5.9: Interest coverage ratio of SPSEs

(₹ in crore)

| Year | Sector | Interest | Earnings before Interest and Tax (EBIT) | Number of SPSEs having liability of loans from Government and other financial institutions | Number of companies having interest coverage ratio more than 1 | Number of companies having interest coverage ratio less than 1 |
|---------|----------------|-----------------|---|--|--|--|
| 2020-21 | Power | 1,222.34 | 2,000.14 | 4 | 4 | - |
| | Finance | 2.80 | 14.54 | 2 | 2 | - |
| | Service | 1.49 | (-)22.87 | 2 | 1 | 1 |
| | Infrastructure | 914.63 | 2,281.50 | 3 | 2 | 1 |
| | Others | 103.97 | 184.43 | 3 | 2 | 1 |
| | Total | 2,245.23 | 4,457.74 | 14 | 11 | 3 |
| 2021-22 | Power | 1,164.26 | 2,363.60 | 4 | 4 | - |
| | Finance | 2.75 | 40.38 | 2 | 2 | - |
| | Service | 1.34 | (-)1.44 | 2 | 0 | 2 |
| | Infrastructure | 838.53 | 1,051.58 | 3 | 1 | 2 |
| | Others | 40.80 | 187.51 | 3 | 2 | 1 |
| | Total | 2,047.68 | 3,576.55 | 14 | 9 | 5 |
| 2022-23 | Power | 1,335.83 | 3,502.83 | 4 | 4 | - |
| | Finance | 15.88 | 23.81 | 3 | 3 | - |
| | Service | 1.34 | 17.38 | 2 | 1 | 1 |
| | Infrastructure | 841.86 | 1,038.06 | 4 | 2 | 2 |
| | Others | 31.39 | 46.35 | 3 | 2 | 1 |
| | Total | 2,226.30 | 4,628.43 | 16 | 12 | 4 |

Source: Latest financial statement of SPSEs.

It was observed that SPSEs of Power and Finance sectors had interest coverage ratio of more than one during 2022-23. However, in case of Service, Infrastructure and Other sector SPSEs, only five SPSEs had Interest Coverage Ratio of more than one and the remaining four SPSEs had interest Coverage Ratio of less than one. Thus, these SPSEs were not generating sufficient revenues to meet their expenses on interest.

5.7 SPSEs incurring losses

5.7.1 Losses incurred

Eleven¹⁵ SPSEs reported losses as per their latest accounts finalised during the year 2022-23. The position of SPSEs reporting losses during the last three years is given below in *Table 5.10*.

Table 5.10: Number of SPSEs that incurred losses during 2020-21 to 2022-23

(₹ in Crore)

| Year | Sector | No of loss making SPSEs | Net loss for the year | Accumulated Profit/loss | Net Worth ¹⁶ | Paid Up Capital |
|---------|----------------|-------------------------|-----------------------|-------------------------|-------------------------|------------------|
| 2020-21 | Power | 2 | 357.50 | 547.54 | 7,725.98 | 7,178.44 |
| | Finance | 1 | 1.85 | (-)109.34 | 98.32 | 207.66 |
| | Service | 4 | 63.51 | (-)51.38 | 36.39 | 87.77 |
| | Infrastructure | 3 | 2.82 | (-)4.07 | 21.13 | 25.20 |
| | Others | 1 | 0.03 | (-)0.04 | 0.96 | 1.00 |
| | Total | | 11 | 425.71 | 382.71 | 7,882.78 |
| 2021-22 | Power | 2 | 426.49 | (-)159.14 | 7,019.3 | 7,178.44 |
| | Finance | - | - | - | - | - |
| | Service | 2 | 9.04 | (-)4.11 | 36.76 | 40.87 |
| | Infrastructure | 3 | 10.41 | (-)11.88 | 241.36 | 253.24 |
| | Others | 2 | 13.71 | (-)182.61 | (-)177.47 | 5.14 |
| | Total | | 9 | 459.65 | (-)357.74 | 7,119.95 |
| 2022-23 | Power | - | - | - | - | - |
| | Finance | 1 | 0.01 | (-)0.14 | 16.47 | 16.61 |
| | Service | 6 | 21.43 | (-)69.56 | 35.60 | 105.16 |
| | Infrastructure | 2 | 5.93 | (-)13.69 | 43.22 | 56.91 |
| | Others | 2 | 23.68 | (-)210.31 | (-)205.17 | 5.14 |
| | Total | | 11 | 51.05 | (-)293.70 | (-)109.88 |

Source: Latest financial statement of SPSEs.

In 2022-23, out of total loss of ₹ 51.05 crore incurred by 11 SPSEs as per their latest financial results, loss of ₹ 23.68 crore¹⁷ (46.39 per cent) and ₹ 21.43 crore¹⁸ (41.98 per cent) was attributed to Others sector SPSEs and Service sector SPSEs, respectively.

It was also observed that three¹⁹ out of nine SPSEs which had incurred losses

¹⁵ (i) Haryana Woman Development Corporation (ii) Hartron Informatics Limited, (iii) Gurugram Metropolitan City Bus Limited (iv) Haryana Roadways Engineering Corporation Limited (v) Haryana Tourism Corporation Limited (vi) Drone Imaging & Information Services of Haryana Limited (vii) Haryana Mass Rapid Transport Corporation Limited (viii) Haryana Police Housing Corporation Limited (ix) Haryana Agro Industries Corporation Limited (x) Haryana International Horticultural Marketing Corporation Limited and (xi) Panipat Plastic Park Haryana Limited.

¹⁶ Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write back of depreciation provision.

¹⁷ Haryana Agro Industries Corporation Limited and Haryana International Horticultural Marketing Corporation Limited.

¹⁸ Hartron Informatics Limited, Gurugram Metropolitan City Bus Limited, Haryana Roadways Engineering Corporation Limited, Haryana Tourism Corporation Limited, Drone Imaging & Information Services of Haryana Limited.

¹⁹ (i) Haryana Power Generation Corporation Limited (ii) Haryana Vidyut Prasaran Nigam Limited (iii) Haryana Orbital Rail Corporation Limited.

in 2021-22 earned profits during 2022-23, whereas four²⁰ out of 11 SPSEs had incurred loss during 2022-23 but had earned profit during 2021-22. One SPSE (Drone Imaging & Information Services of Haryana Limited) incurred losses in its first account during 2022-23.

5.7.2 Erosion of Capital in SPSEs

As on 31 March 2023, there were 15 SPSEs with accumulated losses of ₹ 27,876.14 crore (*Appendix-5.3*). Of these, 10²¹ SPSEs incurred losses amounting to ₹ 51.05 crore as per their latest finalised accounts.

Five²² SPSEs had not incurred losses as per their latest finalised accounts, though they had accumulated losses of ₹ 27,577.44 crore. Out of these five, three Power sector SPSEs (Haryana Power Generation Corporation Limited, Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited) had accumulated losses of ₹ 27,489.43 crore.

The net worth of four SPSEs out of 31 SPSEs had been completely eroded by their accumulated losses. It was (-) ₹ 214.81 crore against equity investment of ₹ 61.94 crore as on 31 March 2023 (*Table 5.11*). The net worth had remained negative for duration of last one to 9 years.

²⁰ (i) Haryana Women Development Corporation Limited (ii) Hartron Informatics Limited (iii) Gurugram Metropolitan City Bus Limited and (iv) Panipat Plastic Park Haryana Limited.

²¹ (i) Haryana Women Development Corporation Limited (ii) Gurugram Metropolitan City Bus Ltd (iii) Haryana Roadways Engineering Corporation (iv) Haryana Tourism Limited (v) Drone Imaging & Information Services (vi) Haryana Police Housing Corporation (vii) Haryana Mass Rapid Transport Corporation Limited (viii) Haryana Agro Industries Corporation Ltd (ix) Haryana International Horticultural Marketing Corporation Ltd and (x) Panipat Plastic Park Haryana limited.

²² (i) Haryana Power Generation Corporation Limited (2022-23) (ii) Uttar Haryana Bijli Vitran Nigam Limited (2022-23) (iii) Dakshin Haryana Bijli Vitran Nigam Limited (2022-23) (iv) Haryana Orbital Rail Corporation Limited (2022-23) and (v) Haryana Financial Corporation (Statutory Corporation) (2021-22).

Table 5.11: Details of SPSEs whose net worth has eroded as per their latest finalised accounts

(₹ in crore)

| Sr. No | Name of the SPSE | Latest year of accounts | Paid-up capital | Total Revenue | Total Expenditure | Net Profit (+)/ Loss (-) after interest, tax | Accumulated Losses | Net Worth | Period since when Net worth has remained negative | State Government Equity as on 31 March 2023 | State Government Loans as on 31 March 2023 |
|--------------|---|-------------------------|-----------------|---------------|-------------------|--|--------------------|-------------------|---|---|--|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Haryana Agro Industries Corporation Limited ²³ | 2021-22 | 4.14 | 111.22 | 132.94 | (-) 22.99 | (-) 208.53 | (-) 204.39 | 2013-14 | 2.54 | 0 |
| 2 | Gurugram Metropolitan City Bus Limited ²⁴ | 2021-22 | 50 | 120.34 | 123.40 | (-) 2.64 | (-) 57.47 | (-) 7.47 | 2019-20 | 0 | 0 |
| 3 | Haryana Roadways Engineering Corporation ²⁵ | 2021-22 | 6.8 | 13.52 | 21.19 | (-) 5.82 | (-) 8.97 | (-) 2.17 | 2021-22 | 6.85 | 0 |
| 4 | Haryana International Horticultural Marketing Corporation Limited ²⁶ | 2022-23 | 1.00 | 0.44 | 1.12 | (-) 0.69 | (-) 1.78 | (-) 0.78 | 2021-22 | 0 | 0 |
| Total | | | 61.94 | 245.52 | 278.65 | (-) 32.14 | (-) 276.75 | (-) 214.81 | | 9.39 | 0 |

Source: Information in respect of columns 3 to 9 as per latest finalised accounts and in respect of columns 10 and 11, information obtained from SPSEs concerned.

5.8 Return on the basis of Present Value of Investment

The Present Value (PV) of the State Government investment has been computed in respect of 27²⁷ SPSEs where the State Government has invested in equity/interest free loans and grant/subsidy to assess the rate of return/loss on the present value of investments of State Government in these SPSEs as compared to historical value of investments. In order to bring the historical cost of investments to its present value at the end of each year up to 31 March 2023, the past investments/ year-wise funds infused by the State Government in these SPSEs have been compounded at the year-wise weighted average interest rate on State Government securities which is considered as the minimum cost of funds to the Government for the concerned year.

The PV of the State Government investment in the SPSEs was computed on the basis of the following assumptions:

- In addition to actual infusion by the State Government in the SPSEs in the form of equity; grants/subsidy (for operational and administrative

²³ The Company has generated positive cash flow of ₹ 6.62 crore (cash profit before working capital change) from its operations during the year 2021-22.

²⁴ The Company has generated positive cash flow of ₹ 6.77 crore (cash profit before working capital change) from its operations during the year 2021-22.

²⁵ The Company has negative cash flow of ₹ 6.42 crore (cash loss before working capital change) from its operations which is being funded mainly through other current liabilities as the same increased by ₹ 7 crore during 2021-22 as compared to previous year.

²⁶ The Company has not started its operation yet.

²⁷ Includes one inactive SPSE i.e. Haryana State Minor Irrigation and Tubewells Corporation Limited and one SPSE i.e. Haryana Concast Limited dissolved during the year on 30 September 2022.

expenses) given by the State Government to the SPSEs have been considered as investment infusion by the State Government.

- In the cases where interest-free loans given to the SPSEs were later converted into equity, the amount of loan converted into equity has been deducted from the amount of interest-free loans and added to the equity of that year.
- The average rate of interest on Government borrowings for the financial year concerned was adopted as compounded rate for arriving at Present Value since they represent the cost incurred by the Government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the Government.

For the purpose of PV calculation of State Government investment, the period beginning 1999-2000 till 2022-23 has been taken considering the investment of the State Government in SPSEs as on 31 March 2000 as PV of State Government investment at the beginning of 2000-01.

The details of State Government investment in SPSEs in the form of equity/ interest-free loans and grants/subsidy along with the consolidated position of the PV of such State Government investment in the SPSEs is indicated in **Table 5.12**.

Table 5.12: Present value (Real Return) of Government Investment from 1999-2000 to 2022-23

(₹ in crore)

| Financial year | Present value of total investment at the beginning of the year | Equity infused by the State Government during the year | Interest free loan given by the state government during the year | Grants/ Subsidies given by State Government for operational and administrative Expenditure | Total investment during the year | Total investment at the end of the year | Average rate of interest on Government borrowings (in per cent) | Present value of total investment at the end of the year | Minimum expected return | Total earnings for the year | Return on Investment (in percentage) |
|----------------|--|--|--|--|----------------------------------|---|---|--|-------------------------|-----------------------------|--------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6=(3+4+5) | 7=2+6 | 8 | 9=(7x8/100)+7 | 10=7x8/100 | 11 | 12=11/9*100 |
| 1999-2000 | | 612.33* | - | 49.95 | 662.28 | 662.28 | 12.05 | 742.09 | 79.80 | (-) 436.59 | - |
| 2000-01 | 742.09 | 310.48 | - | 73.50 | 383.98 | 1,126.07 | 11.40 | 1,254.44 | 128.37 | (-) 221.85 | - |
| 2001-02 | 1,254.44 | 59.75 | - | 98.18 | 157.93 | 1,412.37 | 10.50 | 1,560.66 | 148.30 | (-) 174.72 | - |
| 2002-03 | 1,560.66 | 125.40 | - | 77.49 | 202.89 | 1,763.55 | 10.74 | 1,952.96 | 189.41 | 36.70 | 1.88 |
| 2003-04 | 1,952.96 | 123.78 | - | 80.43 | 204.21 | 2,157.17 | 10.20 | 2,377.20 | 220.03 | 236.76 | 9.96 |
| 2004-05 | 2,377.20 | 165.41 | - | 22.23 | 187.64 | 2,564.84 | 8.49 | 2,782.60 | 217.75 | (-) 368.24 | - |
| 2005-06 | 2,782.60 | 417.07 | - | 31.59 | 448.66 | 3,231.26 | 8.95 | 3,520.46 | 289.20 | (-) 327.89 | - |
| 2006-07 | 3,520.46 | 789.96 | - | 25.90 | 815.86 | 4,336.32 | 9.20 | 4,735.26 | 398.94 | (-) 442.18 | - |
| 2007-08 | 4,735.26 | 1,002.23 | - | 83.03 | 1,085.26 | 5,820.52 | 7.43 | 6,252.97 | 432.46 | (-) 730.53 | - |
| 2008-09 | 6,252.97 | 951.64 | - | 67.39 | 1,019.03 | 7,272.00 | 7.82 | 7,840.68 | 568.67 | (-) 1,070.16 | - |
| 2009-10 | 7,840.68 | 903.80 | - | 41.96 | 945.76 | 8,786.44 | 9.29 | 9,602.70 | 816.26 | (-) 1,406.59 | - |
| 2010-11 | 9,602.70 | 888.59 | - | 98.80 | 987.39 | 10,590.09 | 9.22 | 11,566.50 | 976.41 | (-) 453.63 | - |
| 2011-12 | 11,566.50 | 594.63 | - | 167.40 | 762.03 | 12,328.53 | 9.73 | 13,528.09 | 1,199.57 | (-) 10,096.15 | - |
| 2012-13 | 13,528.09 | 176.64 | - | 61.71 | 238.35 | 13,766.44 | 9.86 | 15,123.81 | 1,357.37 | (-) 3,710.51 | - |
| 2013-14 | 15,123.81 | 102.93 | - | 94.88 | 197.81 | 15,321.62 | 9.83 | 16,827.74 | 1,506.12 | (-) 3,943.54 | - |
| 2014-15 | 16,827.74 | 75.76 | - | 153.74 | 229.50 | 17,057.24 | 9.33 | 18,648.69 | 1,591.44 | (-) 2,648.04 | - |
| 2015-16 | 18,648.69 | 1,638.52 | - | 4,076.41 | 5,714.93 | 24,363.62 | 8.64 | 26,468.64 | 2,105.02 | (-) 1,779.65 | - |
| 2016-17 | 26,468.64 | 1,931.09 | - | 4,199.98 | 6,131.07 | 32,599.71 | 8.00 | 35,207.68 | 2,607.98 | 63.68 | 0.18 |

| Financial year | Present value of total investment at the beginning of the year | Equity infused by the State Government during the year | Interest free loan given by the state government during the year | Grants/ Subsidies given by State Government for operational and administrative Expenditure | Total investment during the year | Total investment at the end of the year | Average rate of interest on Government borrowings (in per cent) | Present value of total investment at the end of the year | Minimum expected return | Total earnings for the year | Return on Investment (in percentage) |
|----------------|--|--|--|--|----------------------------------|---|---|--|-------------------------|-----------------------------|--------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6=(3+4+5) | 7=2+6 | 8 | 9=(7x8/100)+7 | 10=7x8/100 | 11 | 12=11/9*100 |
| 2017-18 | 35,207.68 | 5462.30 | - | 176.82 | 5,639.12 | 40,846.80 | 8.10 | 44,155.39 | 3,308.59 | 910.95 | 2.06 |
| 2018-19 | 36,370.39** | 13,327.92 | - | 350.46 | 13,678.38 | 50,048.77 | 8.81 | 54,458.07 | 4,409.30 | 960.37 | 1.76 |
| 2019-20 | 54,458.07 | 5,838.78 | - | 11.15 | 5,849.93 | 60,308.00 | 8.31 | 65,319.59 | 5,011.59 | 968.29 | 1.48 |
| 2020-21 | 65,319.59 | 631.67 | - | 104.78 | 736.45 | 66,056.04 | 6.50 | 70,349.68 | 4,293.64 | 1,273.18 | 1.81 |
| 2021-22 | 70,349.68 | 151.93 | - | 50.31 | 202.24 | 70,551.92 | 7.05 | 75,525.83 | 4,973.91 | 165.39 | 0.22 |
| 2022-23 | 75,525.83 | 200.12 | - | 230.15 | 430.27 | 75,956.10 | 6.72 | 81,060.35 | 5,104.25 | 995.82 | 1.23 |
| Total | | 35,870.40 | - | 2,643.24[#] | 39,125.97[#] | | | | | | |

*Equity infused amounting to ₹ 844.23 crore less initial accumulated residual losses of ₹ 231.90 crore transferred to Power Sector SPSEs. Information in respect of column nos. 3, 4 and 10 is compiled from printed Audit Reports of respective years.

**The difference of ₹ 7,785 crore in opening balance was due to grant received under UDAY Scheme (₹ 3,892.50 crore during 2015-16 and 2016-17 in each year) which was converted into equity during 2018-19 as its impact had already been taken in grant of respective years.

[#]Total grants exclude ₹ 7,785 crore converted into equity during the year 2018-19.

The balance of investment of the State Government in these SPSEs at the end of 2022-23 increased to ₹ 39,125.97 crore from ₹ 612.33 crore (equity infused ₹ 844.23 crore minus initial residual accumulated losses of ₹ 231.90 crore) in 1999-2000 as the State Government made further investments in the shape of equity, interest-free loan and grant/subsidy of ₹ 38,513.64 crore. The PV of investments of the State Government up to 31 March 2023 worked out to ₹ 81,060.35 crore.

The total earnings for the years 1999-2000 to 2001-02 and 2004-05 to 2015-16 for these SPSEs were negative which indicates that the State Government could not recover its cost of funds. Though there were positive total earning during 2002-03, 2003-04 and during 2016-17 to 2022-23 yet they were substantially below the minimum expected returns. The Return on Present Value of Investment for the last five years i.e. 2018-19 to 2022-23 ranged between 0.22 and 1.81 per cent, which was mainly due to infusion of funds under Ujjwal Discom Assurance Yojna (UDAY) scheme in the power distribution companies.

5.9 Audit of State Public Sector Enterprises

CAG appoints the statutory auditors of a Government Company and Government Controlled Other Company under Sections 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some Corporations require that their accounts be audited by the CAG and a report be submitted to the Legislature.

5.10 Appointment of statutory auditors of State Public Sector Enterprises by CAG

Section 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government Company or Government Controlled Other Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year.

The statutory auditors of the above companies for the year 2022-23 were appointed by the CAG upto September 2023.

5.11 Submission of accounts by State Public Sector Enterprises

5.11.1 Need for timely submission

According to Section 394 of the Companies Act, 2013, an Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report must be laid before the Legislature, together with a copy of the Audit Report and comments of the CAG upon or as supplement to the Audit Report. Almost similar provisions exist in the respective Acts regulating Statutory Corporations. This mechanism provides the necessary legislative control over the utilisation of public funds invested in the Companies from the Consolidated Fund of the State.

Section 96 of the Companies Act, 2013 requires every company to hold an AGM of the shareholders once in every calendar year and that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statements for the financial year have to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

The annual accounts of various SPSEs were pending as on September 2023, as detailed in the following paragraph.

5.11.2 Timeliness in preparation of accounts by SPSEs

As of 31 March 2023, there were 35 SPSEs under the purview of CAG's audit. Of these 35 SPSEs, accounts for the year 2022-23 were due from 34 SPSEs (including from two inactive SPSEs except from Haryana State Housing Finance Limited which is under liquidation). However, only nine SPSEs

submitted their accounts of the year 2022-23 for audit to CAG by 30 September 2023. As many as 60 accounts of 25 SPSEs were in arrears, for various reasons as detailed in **Appendix 5.4**. They included three accounts of three SPSEs whose net worth had been completely eroded.

Details of arrears in submission of accounts of SPSEs are given in **Table 5.13**.

Table 5.13: Details of arrears in submission of accounts of Government Companies

| Particulars | | SPSEs | Number of Accounts |
|---|-----------------------------------|-------|--------------------|
| Total number of Companies under the purview of CAG's audit as on 31 March 2023 | | 35 | -- |
| Less: Companies under liquidation from which accounts for 2022-23 were not due | | 1 | -- |
| Less: New companies from which accounts for 2022-23 were not due | | - | -- |
| Number of companies from which accounts for 2022-23 were due | | 34 | 34 |
| Number of companies which presented their accounts for CAG's audit by 30 September 2023 | | 9 | 9 |
| Number of companies with accounts in arrears | | 25 | 60 |
| Breakup of Arrears | (i) Inactive | 2 | 5 |
| | (ii) First Accounts not submitted | 3 | 12 |
| | (iii) Others | 20 | 43 |
| Age-wise analysis of arrears against 'Others' category | One year | 8 | 8 |
| | Two years | 5 | 10 |
| | Three years and above | 7 | 25 |

(Source – Complied on the basis of annual accounts received in the office of Principal Accountant General (Audit) Haryana)

5.11.3 Timeliness in preparation of accounts by Statutory Corporations

Audit of two statutory corporations²⁸ is being conducted by the Chartered Accountants and supplementary audit is conducted by the CAG. Neither of the two statutory corporations presented their accounts for the year 2022-23 for audit before September 2023. As on September 2023, two accounts (i.e. of the year 2022-23) of these two Statutory Corporations were pending.

5.12 CAG's oversight - Audit of accounts and supplementary audit

5.12.1 Financial reporting framework

Companies are required to prepare the Financial Statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards renamed as National Financial Reporting Authority²⁹. The Statutory Corporations are required to prepare their accounts in the format prescribed under the rules framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such Corporations.

²⁸ Haryana Financial Corporation and Haryana State Warehousing Corporation.

²⁹ Effective from 01st October 2018.

5.12.2 Audit of accounts of Government Companies by Statutory Auditors

The statutory auditors appointed by the CAG under Section 139 of the Companies Act, 2013, conduct audit of accounts of the Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power to:

- issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013; and
- supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

5.12.3 Supplementary Audit of accounts of Government Companies

The prime responsibility for preparation of Financial Statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of an entity.

The statutory auditors appointed by the CAG under Section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the Financial Statements under Section 143 of the Companies Act, 2013 based on an independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the statutory auditors are reviewed by CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the AGM.

5.13 Result of CAG's oversight role

5.13.1 Audit of accounts of SPSEs

Twenty six financial statements for the year 2022-23 and of earlier years were received from 24 SPSEs during October 2022 to September 2023. 18 of these 26 Financial Statements were reviewed in audit by the CAG while

Non-Review Certificates were issued for eight SPSEs. The results of the review are detailed below:

5.13.2 Significant comments of the CAG issued as supplement to the statutory auditors' reports on Government Companies

Subsequent to the audit of the Financial Statements for the year 2022-23 by statutory auditors, the CAG conducted supplementary audit of the six Financial Statements of six SPSEs. Some of the significant comments issued on Financial Statements of SPSEs for the year 2022-23, the financial impact of which was ₹ 55.71 crore on the profitability and ₹ 4,254.96 crore on financial position, have been detailed in *Table 5.14* and *Table 5.15*.

Table 5.14: Impact of the Comments on the Profitability of Government Companies

| Sr. No. | Name of the Company | Comments |
|---------|--|--|
| 1 | Haryana Vidyut Prasaran Nigam Limited for the year 2022-23 | The Company capitalised 71 works amounting ₹ 293.80 crore from April 2022 to March 2023 which were commissioned from December 2016 to February 2023. Depreciation on these assets was calculated from the date of transfer i.e. April 2022 to March 2023 instead of from the date of commissioning of the respective projects. Resultantly, the Company booked less depreciation of ₹ 44.33 crore on these assets. This resulted in understatement of depreciation and amortisation expense and overstatement of profit by ₹ 44.33 crore during the year 2022-23. |
| 2 | Dakshin Haryana Bijli Vitran Nigam Limited | The Company made payment of ₹ 11.28 crore to HPGCL regarding Fuel Price Adjustment bill and ₹ 0.10 crore to Jaypee Power Limited regarding power purchase cost in May and June 2023 respectively. These bills pertained to the year 2022-23 and liability for payment of ₹ 11.38 crore should have been provided in the year 2022-23. However, the Company had not booked any liability against these bills during 2022-23 which resulted in understatement of Other current liabilities by ₹ 11.38 crore and overstatement of profit to the same extent. |

Table-5.15: Impact of the Comments on Financial Position of Government Companies

| Sr. No. | Name of the Company | Comments |
|---------|--|--|
| 1. | Haryana Vidyut Prasaran Nigam Limited | Advance to a supplier amounting to ₹ 2.08 crore was recovered (April 2017) from the running bills of the party but no adjustment entry was passed in this regard. This resulted in overstatement of "Other Non-Current Assets" and understatement of "Capital Work in Progress" by ₹ 2.08 crore. |
| 2 | Haryana Power Generation Corporation Limited | Provision amounting ₹ 781.14 crore was understated by ₹ 143.24 crore due to short provision on account of 'Non funded liability'. Provision of ₹ 156.02 crore has been made against the liability of ₹ 299.26 crore as per Actuarial Valuation report. This resulted in overstatement of 'Other Equity' by ₹ 143.24 crore and understatement of 'Provisions' to that extent. |

| Sr. No. | Name of the Company | Comments |
|---------|--|--|
| 3 | Uttar Haryana Bijli Vitran Nigam Limited | <p>1. Para 63 of Ind AS-19 requires an entity to recognise the net defined benefit liability (asset) in the balance sheet. As per actuarial valuation report, net defined benefit liability as on 31 March 2023 for funded benefits and non-funded benefits worked out to ₹ 4,742.03 crore and ₹ 393.86 crore respectively. The Company, however, provided liability/provision of ₹ 1,040.08 crore against funded benefits and nil against non-funded benefits in the annual accounts. Resultantly, liability/provision for employee benefits was understated by ₹ 4,095.81 crore and other equity overstated to the same extent.</p> <p>2. Other Financial liabilities did not include ₹ 13.83 crore on account of guarantee fee (₹ 6 crore) payable to the State Government for availing (March 2023) term loan and cost of power/fuel price adjustment (₹ 7.83 crore) payable to power generating companies relating to period 2022-23 resulting in overstatement of profit to the same extent.</p> |

5.14 Management Letters

One of the objectives of financial audit is to establish communication on audit matters arising from the audit of Financial Statements between the auditor and those charged with the responsibility of governance of the corporate entity. The material observations on the Financial Statements of Public Sector Enterprises were reported as comments by the CAG under Section 143 (5) of the Companies Act, 2013. Besides these comments, irregularities or deficiencies observed by CAG in the financial reports or in the reporting process, were also communicated to the Management through 'Management Letter' for taking corrective action. During October 2022 to September 2023, Management Letters were issued to 15 Government Companies and two Statutory Corporations. The deficiencies related to application/interpretation of accounting policies/practices and inadequate or non-disclosure of certain important information were pointed out in the Management Letters.

5.15 Conclusions

As on 31 March 2023, there were 37 SPSEs (two Statutory Corporations and 35 Government Companies (including three inactive Government Companies) in the State under the audit jurisdiction of the CAG.

- Nineteen SPSEs reported profit as per their latest financial statements in 2022-23 against 20 SPSEs in 2021-22. The profit earned increased from ₹ 648.75 crore in 2021-22 to ₹ 1049.20 crore in 2022-23.
- As of 31 March 2023, accounts for the year 2022-23 were due from 34 Government Companies. However, only nine Government Companies submitted their accounts for the year 2022-23 for audit by CAG by

30 September 2023. Accounts of 25 Government Companies and two statutory corporations were in arrears for a period of one to six years.

5.16 Recommendations

The State Government needs to:

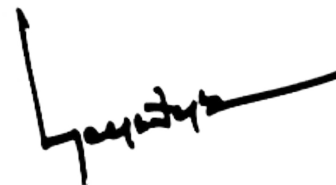
1. Take an early decision regarding commencement of liquidation process in respect of inactive SPSEs as they are neither contributing to the State economy nor meeting the objectives for which they were set up.
2. Analyse the reasons for losses in those SPSEs whose net worth has been eroded and initiate steps to make their operations efficient and profitable.
3. Impress upon those SPSEs with arrears in accounts to ensure early finalisation of their Financial Statements as in the absence of their finalisation, Government investments in such SPSEs remains outside the oversight of the State Legislature.



Chandigarh
Dated: 15 May 2024

(SHAIENDRA VIKRAM SINGH)
Principal Accountant General (Audit), Haryana

Countersigned



New Delhi
Dated: 06 June 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

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

| A. General Data | | | | | | | | | |
|--------------------------|--|--|----------------|--|----------------|--|----------------|--|----------------|
| Sr. No. | Particulars | Figures | | | | | | | |
| 1 | Area | 44,212 sq. km. | | | | | | | |
| 2 | Population ¹ | 3.02 crore | | | | | | | |
| 3 | Density of Population (All India Density= 422.29 persons per sq. km.) | 683.28 person per sq. km. | | | | | | | |
| 4 | Population below poverty line ² (All India Average= 21.92 per cent) | 11.16 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=28 per 1000 live births) | 28 | | | | | | | |
| 7 | Life Expectancy at birth ⁵ (All India Average = 70.0 years) | 69.9 years | | | | | | | |
| 8 | Gross State Domestic Product (GSDP) 2022-23 ⁶ at current prices | ₹ 9,94,154 crore | | | | | | | |
| 9 | Per capita GSDP CAGR ⁷ (2013-14 to 2022-23) | Haryana | | | | | | 9.12 | |
| 10 | | General States | | | | | | 9.38 | |
| 11 | GSDP CAGR (2013-14 to 2022-23) | Haryana | | | | | | 10.67 | |
| 12 | | General States | | | | | | 10.57 | |
| 13 | Population Growth of Haryana (2013 to 2023) | 15.33 | | | | | | | |
| 14 | Population Growth ⁸ of All India (2013 to 2023) | 11.68 | | | | | | | |
| B. Financial data | | | | | | | | | |
| Particulars | | Figures (in per cent) | | | | | | | |
| CAGR | | 2013-14 to 2016-17 | | 2017-18 to 2020-21 | | 2020-21 to 2021-22 | | 2021-22 to 2022-23 | |
| | | States other than NE and Himalayan States | Haryana | States other than NE and Himalayan States | Haryana | States other than NE and Himalayan States | Haryana | States other than NE and Himalayan States | Haryana |
| a. | of Revenue Receipts | 14.30 | 11.35 | 3.41 | 2.52 | 25.59 | 15.59 | 13.41 | 14.22 |
| b. | of Own Tax Revenue | 8.51 | 9.99 | 3.52 | 0.66 | 25.62 | 27.35 | 19.78 | 17.96 |
| c. | of Non-Tax Revenue | 8.62 | 7.58 | (-) 1.04 | (-) 8.58 | 44.81 | 6.22 | 12.94 | 18.24 |
| d. | of Total Expenditure | 17.18 | 19.61 | 7.17 | 3.41 | 14.00 | 13.22 | 12.53 | 9.14 |
| e. | of Capital Expenditure | 28.89 | 20.35 | 1.13 | (-) 24.29 | 25.62 | 88.18 | 18.93 | 5.60 |
| f. | of Revenue Expenditure | 14.85 | 17.44 | 8.21 | 7.07 | 12.29 | 9.43 | 11.45 | 8.11 |
| g. | of Revenue Expenditure on Education | 12.20 | 14.45 | 6.72 | 5.98 | 11.47 | 9.86 | 13.21 | 17.05 |
| h. | of Revenue Expenditure on Health | 18.84 | 18.01 | 12.25 | 18.22 | 19.71 | 18.13 | 0.88 | 4.93 |
| i. | of Salary and Wages | 11.04 | 13.58 | 7.63 | 6.63 | 11.82 | 7.26 | 8.52 | 8.97 |
| j. | of Pension | 11.71 | 10.71 | 10.39 | 3.41 | 11.88 | 9.31 | 11.38 | 16.83 |

- ¹ Population Projections by National Commission on Population, Ministry of Health & Family Welfare.
- ² Ministry of Statistics and programme implementation.
- ³ Census 2011.
- ⁴ SRS Bulletin (2020).
- ⁵ SRS based Abridged Life Tables 2016-20.
- ⁶ Ministry of Statistics and Programme Implementation, GoI.
- ⁷ Compounded Annual Growth Rate.
- ⁸ Population Projections by National Commission on Population, Ministry of Health & Family Welfare.

Appendix 1.2

(Reference: Paragraph 1.3.2; Page 10)

Summarised financial position of the State Government as on 31 March 2023

(₹ in crore)

| As on 31 March 2022 | Liabilities | | As on 31 March 2023 |
|------------------------|---|---|------------------------|
| 2,26,208.23 | Internal Debt | | 2,52,780.77 |
| | 1,85,357.53 | Market Loans bearing interest | 2,19,185.53 |
| | 0.02 | Market Loans not bearing interest | 0.02 |
| | 33,489.81 | Loans from other Institutions, etc. | 27,238.74 |
| | 7,360.87 | Special Securities issued to the National Small Saving Fund of the Central Government | 6,356.48 |
| 13,234.58 | Loans and Advances from Central Government | | 14,290.07 |
| | Pre 1984-85 Loans | | |
| | 7.57 | Non-plan Loans | 5.99 |
| | 844.71 | Loans for State Plan Schemes | 631.48 |
| | 12,382.30 | Other Loans for States with Legislature Schemes | 13,652.60 |
| 1,000.00 | Contingency Fund | | 1,000 |
| 18394.45 | Small Savings, Provident Funds, etc. | | 18,663.82 |
| 11,724.95 | Deposits | | 12,110.24 |
| 8,848.92 | Reserve Funds | | 10,258.96 |
| 241.40 | Suspense & Misc. Balances | | 425.44 |
| 314.60 | Remittance balance | | 352.16 |
| 2,79,967.13 | | | 3,09,881.46 |
| As on 31 March 2022 | Assets | | As on 31 March 2023 |
| 1,29,013.56 | Gross Capital Outlay on Fixed Assets | | 1,40,604.60 |
| | 37,865.68 | Investments in shares of Companies, Corporations, etc. | 38,020.05 |
| | 91,147.88 | Other Capital Outlay | 1,02,584.55 |
| 8,350.07 | Loans and Advances | | 10,574.39 |
| | 949.24 | Loans for Power Projects | 832.24 |
| | 7,273.14 | Other Development Loans | 9,607.11 |
| | 127.69 | Loans to Government Servants and miscellaneous loans | 135.04 |
| 0.74 | Advances | | 0.74 |
| Nil | Suspense and Miscellaneous Balances | | Nil |
| | Remittance Balances | | |
| 4,946.11 | Cash | | 3,833.55 |
| | 0.54 | Cash in Treasuries and Local Remittances | 0.54 |
| | (-) 371.24 | Deposits with Reserve Bank | (-) 716.63 |
| | 4.41 | Departmental cash balances | 3.91 |
| | 0.12 | Permanent advances | 0.11 |
| | 2,597.52 | Cash Balance Investment | 1,310.12 |
| | 2,714.76 | Reserve Fund Investment | 3,235.50 |
| 1,37,656.65 | Deficit on Government Accounts | | 1,54,868.18 |
| | 20,333.34 | (i) Revenue Surplus/deficit of the Current year | 17,211.52 |
| | 1,17,323.30 | (ii) Accumulated deficit up to preceding year | 1,37,656.64 |
| | 0.01 | Difference due rounding (as per Finance Accounts) | 0.02 |
| 2,79,967.13 | Total | | 3,09,881.46 |

Source: Finance Accounts

Appendix 2.1
(Reference: Paragraph 2.2; Page 18)
Abstract of receipts and disbursements for the year 2022-23

(₹ in crore)

| | Receipts | | | Disbursements | | | |
|---|------------------|-----------|--------------------|--|------------------|-----------|--------------------|
| | 2021-22 | | 2022-23 | | 2021-22 | | 2022-23 |
| Section A: Revenue | | | | | | | |
| I. Revenue Receipts | 78,091.69 | | 89,194.69 | I. Revenue Expenditure | 98,425.03 | | 1,06,406.21 |
| Tax Revenue | 53,377.16 | 62,960.80 | | General Services | 37,947.91 | | 42,068.66 |
| Non-Tax Revenue | 7,394.13 | 8,742.63 | | Social Services | 40,927.67 | | 43,680.38 |
| State's share of Union Taxes | 9,722.16 | 10,378.00 | | Education, Sports, Art and Culture | 15,412.42 | 18,039.49 | |
| Non-Plan Grants | - | | | Health and Family Welfare | 6,001.83 | 6,298.28 | |
| Grants for State Plan Schemes | - | | | Water Supply, Sanitation, Housing and Urban Development | 6,780.06 | 6,271.46 | |
| Grants for Central and Centrally Sponsored Plan Schemes | - | | | Information and Broadcasting | 213.13 | 243.84 | |
| Centrally Sponsored Schemes | 3,332.31 | 2,919.81 | | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 396.06 | 557.75 | |
| Finance Commission Grants | 1,192.05 | 1,617.56 | | Labour and labour Welfare | 1,328.37 | 1,183.21 | |
| Other Transfer/Grants to States | 3,073.88 | 2,575.89 | | Social Welfare and Nutrition | 10,785.09 | 11,072.00 | |
| | | | | Others | 10.71 | 14.35 | |
| | | | | Economic Services | 19,549.45 | | 20,657.17 |
| | | | | Agriculture and allied activities | 4,790.92 | 4,806.89 | |
| | | | | Rural Development | 1,985.44 | 2,459.35 | |
| | | | | Irrigation and Flood Control | 2,044.79 | 2,425.34 | |
| | | | | Energy | 7,130.30 | 7,072.20 | |
| | | | | Industry and Minerals | 457.21 | 689.67 | |
| | | | | Transport | 2,935.81 | 3,072.12 | |
| | | | | Science, Technology and Environment | 20.35 | 30.10 | |
| | | | | Other General Economic Services | 184.63 | 101.50 | |
| II. Revenue Deficit carried over to Section B | 20,333.34 | | 17,211.52 | Grants-in-aid and Contributions | | | |
| Total Section A | 98,425.03 | | 1,06,406.21 | Revenue surplus carried over to Section B | | | |
| Section B – Others | | | | | | | |
| III. Opening Cash Balance including Permanent Advances and Cash Balance investment | 3,147.94 | | 4,946.11 | III. Opening overdraft from Reserve Bank of India | | | |
| IV. Miscellaneous Capital Receipt | 67.15 | | 73.91 | IV. Capital Outlay | 11,045.56 | | 11,664.95 |
| | | | | General Services | 562.07 | | 552.80 |
| | | | | Social Services | 5,471.24 | | 3,755.82 |
| | | | | Education, Sports, Art and Culture | 578.60 | 389.03 | |
| | | | | Health and Family Welfare | 895.70 | 1,381.89 | |
| | | | | Water Supply, Sanitation, Housing and Urban Development | 3,811.77 | 1,848.20 | |
| | | | | Information and Broadcasting | 78.05 | 22.22 | |
| | | | | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 0 | 0.45 | |
| | | | | Social Welfare and Nutrition | 62.02 | 81.33 | |
| | | | | Others | 45.10 | 32.70 | |

| Receipts | | | Disbursements | | | | |
|--|--------------------|-----------|--------------------|--|--------------------|------------|--------------------|
| | 2021-22 | | 2022-23 | | 2021-22 | | 2022-23 |
| | | | | Economic Services | 5,012.25 | | 7,356.33 |
| | | | | Agriculture and allied activities | (-) 22.92 | (-) 88.51 | |
| | | | | Rural Development | 100.04 | 407.27 | |
| | | | | Irrigation and Flood Control | 1,807.54 | 2,171.19 | |
| | | | | Energy | 0.06 | 8.00 | |
| | | | | Industry and Minerals | 22.68 | 157.72 | |
| | | | | Transport | 2,823.86 | 4,391.39 | |
| | | | | Science and Technology | 10.35 | 0.00 | |
| | | | | General Economic Services | 270.64 | 309.27 | |
| V. Recoveries of Loans and Advances | 500.24 | | 237.75 | V. Loans and Advances disbursed | 966.27 | | 2,462.07 |
| From Power Projects | 240.43 | 119.83 | | For Power Projects | 10.30 | 2.83 | |
| From Government Servants | 183.23 | 76.93 | | To Government Servants | 98.48 | 84.28 | |
| From others | 76.58 | 40.99 | | To others | 857.49 | 2,374.96 | |
| VI Revenue Surplus brought down | - | | | VI. Revenue Deficit brought down | 20,333.34 | | 17,211.52 |
| VII. Public Debt Receipts | 55,105.60 | | 80,649.29 | VII. Repayment of Public Debt | 25,472.95 | | 53,021.28 |
| External debt | | | | External debt | | | |
| Internal Debt other than Ways and Means Advances and Overdraft | 44,792.38 | 58,244.75 | | Internal debt other than Ways and Means Advances and Overdraft | 22,542.35 | 31,672.22 | |
| Transaction under Ways and Means Advances | 2,775.83 | 21,134.24 | | Transaction under Ways and Means Advances | 2,775.83 | 21,134.24 | |
| Loans and Advances from Central Government | 7537.39 | 1,270.30 | | Repayment of Loans and Advances to Central Government | 154.77 | 214.82 | |
| VIII. Appropriation to contingency fund | | | | VIII. Appropriation to contingency fund | | | |
| IX. Amount transferred from contingency fund | 900 | 0 | | IX. Expenditure from contingency fund | 900 | 0 | 0 |
| X. Public Accounts Receipts | 55,670.95 | | 70,111.14 | X. Public Account Disbursements | 51,727.64 | | 67,824.81 |
| Small Savings, Provident Fund, etc. | 3,569.29 | 3,620.00 | | Small Savings, Provident Funds, etc. | 3,171.76 | 3,350.63 | |
| Reserve Funds | 1,668.69 | 1,801.05 | | Reserve Funds | 643.69 | 391.00 | |
| Suspense and Miscellaneous | 1,363.26 | 1,745.40 | | Suspense and Miscellaneous | 1,097.62 | 1,561.35 | |
| Remittances | 10,992.28 | 10,451.30 | | Remittances | 10,990.53 | 10,413.74 | |
| Deposits and Advances | 38,077.43 | 52,493.39 | | Deposits and Advances | 35,824.04 | 52,108.09 | |
| XI. Closing overdraft from Reserve Bank of India | | | | XI. Cash Balance at end | 4,946.11 | | 3,833.55 |
| | | | | Cash in Treasuries and Local Remittances | 0.54 | 0.54 | |
| | | | | Deposits with Reserve Bank | (-) 371.24 | (-) 716.63 | |
| | | | | Departmental Cash Balance including Permanent Advances, etc. | 4.53 | 4.02 | |
| | | | | Cash Balance Investment | 2,597.52 | 1,310.12 | |
| | | | | Earmarked investments | 2,714.76 | 3,235.50 | |
| Difference due to rounding | | | | Difference due to rounding | 0.01 | 0.02 | |
| Total - Section B | 1,15,391.88 | | 1,56,018.20 | Total | 1,15,391.88 | | 1,56,018.20 |

Appendix 2.2
(Reference: Paragraph 2.3.2.1; Page 21)
Time Series Data on State Government finances

| | (₹ in crore) | | | | |
|---|--------------------|--------------------|------------------------|-------------------------|--------------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Part A. Receipts | | | | | |
| 1. Revenue Receipts | 65,885 | 67,858 | 67,561 | 78,092 | 89,194 |
| (i) Own Tax Revenue | 42,581 (65) | 42,825 (63) | 41,914 (62) | 53,377 (68) | 62,961 (71) |
| Taxes on Sales, Trade, etc. | 8,998 (21) | 8,398 (19) | 8,660 (21) | 11,221(21) | 11,262 (18) |
| State Excise | 6,042 (14) | 6,323 (15) | 6,864 (16) | 7,934 (15) | 9,673 (15) |
| Taxes on Vehicles | 2,908 (7) | 2,916 (7) | 2,495 (6) | 3,265 (6) | 4,231 (7) |
| Stamps duty and Registration fees | 5,636 (13) | 6,013 (14) | 5,157 (12) | 7,598 (14) | 8,607 (14) |
| Land Revenue | 19 | 20 | 17 | 21 | 23 |
| Taxes on goods and passengers | 21 | 16 | 4 | 6 | 3 |
| Taxes and duties on Electricity | 337 (1) | 262 (1) | 476 (1) | 404 (1) | 578 (1) |
| State Goods and Services Tax | 18,613 (44) | 18,873 (44) | 18,236 (44) | 22,922(43) | 28,577 (45) |
| Other Taxes | 7 | 4 | 5 | 6 | 7 |
| (ii) Non-Tax Revenue | 7,976 (12) | 7,400 (11) | 6,961 (10) | 7,394 (9) | 8,742 (10) |
| (iii) State's share in Union taxes and duties | 8,255 (12) | 7,111 (10) | 6,438 (10) | 9,722 (12) | 10,378 (12) |
| (iv) Grants-in-aid from Government of India | 7,073 (11) | 10,522 (16) | 12,248 (18) | 7,599 (10) | 7,113 (8) |
| 2. Miscellaneous Capital Receipts | 49 | 54 | 63 | 67 | 74 |
| 3. Recoveries of Loans and Advances | 5,372 | 5,393 | 432 | 500 | 238 |
| 4. Total Revenue and Non-debt capital receipt (1+2+3) | 71,306 | 73,305 | 68,056 | 78,659 | 89,506 |
| 5. Public Debt Receipts | 34,265 | 44,432 | 53,817 | 55,106 | 80,649 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 33,635 (98) | 43,068 (97) | 44,363 (83) | 44,793 (81) | 58,245 (72) |
| Transactions under Ways and Means Advances and Overdraft | 505 (2) | 1,262 (3) | 4,977 (9) | 2,776(5) | 21,134 (26) |
| Loans and Advances from Government of India | 125 | 102 | 4,477 ¹ (8) | 7,537 ² (14) | 1,270 (2) |
| 6. Total Receipts in the Consolidated Fund (4+5) | 1,05,571 | 1,17,737 | 1,21,873 | 1,33,765 | 1,70,155 |
| 7. Contingency Fund Receipts | 12 | Nil | 800 | 900 | 0 |
| 8. Public Accounts receipts | 40,785 | 45,047 | 53,761 | 55,671 | 70,111 |
| 9. Total receipts of the State (6+7+8) | 1,46,368 | 1,62,784 | 1,76,434 | 1,90,336 | 2,40,266 |
| 10. Revenue Expenditure | 77,155 | 84,848 | 89,946 | 98,425 | 1,06,406 |
| General Services (including Interests payments) | 28,169 (36) | 31,884 (38) | 34,734 (39) | 37,948 (38) | 42,069 (40) |
| Economic Services | 19,021 (25) | 19,238 (22) | 19,048 (21) | 19,549 (20) | 20,657 (19) |
| Social Services | 29,743(38) | 33,726 (40) | 36,164 (40) | 40,928(42) | 43,680 (41) |
| Grants-in-aid and contributions | 222(1) | Nil | Nil | 0 | |
| 11. Capital Expenditure | 15,307 | 17,666 | 5,870 | 11,046 | 11,665 |
| General Services | 715 (5) | 586 (3) | 388 (7) | 562 (5) | 553 (5) |
| Economic Services | 10,787 (70) | 13,846 (79) | 2,496 (42) | 5,013 (45) | 7,356 (63) |
| Social Services | 3,805 (25) | 3,234 (18) | 2,986 (51) | 5,471 (50) | 3,756 (32) |
| 12. Disbursement of Loans and Advances | 756 | 1,309 | 926 | 966 | 2,462 |
| 13. Total (10+11+12) | 93,218 | 1,03,823 | 96,742 | 1,10,437 | 1,20,533 |
| 14. Repayments of Public Debt | 17,184 | 15,776 | 29,498 | 25,473 | 53,021 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 16,480 (96) | 14,250 (90) | 24,191 (82) | 22,542 (88) | 31,672 (60) |
| Transactions under Ways and Means Advances and Overdraft | 505 (3) | 1,262 (8) | 4,977 (17) | 2,776 (11) | 21,134 (40) |
| Loans and Advances from Government of India | 199 (1) | 264 (2) | 330 (1) | 155 (1) | 215 |
| 15. Appropriation to Contingency Fund | - | Nil | 800 | 0 | 0 |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 1,10,402 | 1,19,599 | 1,27,040 | 1,35,910 | 1,73,554 |
| 17. Contingency Fund disbursements | 12 | Nil | Nil | 900 | 0 |
| 18. Public Accounts disbursements | 37,386 | 42,171 | 50,245 | 51,728 | 67,825 |
| 19. Total disbursement by the State (16+17+18) | 1,47,800 | 1,61,770 | 1,77,285 | 1,88,538 | 2,41,379 |

¹ Includes ₹ 4,352 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

² Includes ₹ 7,394 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|------------|------------|-----------------------|-----------------------|------------|
| Part C. Deficits/Surplus | | | | | |
| 20. Revenue Deficit (-)/Surplus (+) (1-10) | (-) 11,270 | (-) 16,990 | (-) 22,385 | (-) 20,333 | (-) 17,212 |
| 21. Fiscal Deficit (-)/Surplus (+) {4-(13+15)} | (-) 21,912 | (-) 30,518 | (-) 29,486 | (-) 31,778 | (-) 31,027 |
| 22. Primary Deficit (-)/surplus (+) (21+23) | (-) 8,361 | (-) 14,930 | (-) 12,371 | (-) 13,416 | (-) 10,931 |
| Part D. Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 13,551 | 15,588 | 17,115 | 18,362 | 20,096 |
| 24. Financial Assistance to local bodies etc. | 10,078 | 11,337 | 13,012 | 12,446 | 11,673 |
| 25. Ways and Means Advances (WMA)/Overdraft availed (days) | 505(4) | 1,262 (11) | 4,977(42) | 2,776 | 21,134 |
| 26. Interest on WMA/Overdraft | 0.29 | 0.42 | 1.31 | 0.29 | 10.36 |
| 27. Gross State Domestic Product (GSDP) ³ | 6,98,940 | 7,32,195 | 7,41,850 | 8,70,665 | 9,94,154 |
| 28. Outstanding Fiscal liabilities (year-end) | 1,84,216 | 2,15,562 | 2,38,708 ⁴ | 2,63,950 ⁵ | 2,93,122 |
| 29. Outstanding guarantees including interest (year-end) | 18,220 | 20,738 | 23,053 | 24,343 | 23,058 |
| 30. Number of incomplete projects | 23 | 26 | 48 | 19 | 9 |
| 31. Capital blocked in incomplete projects (₹ in crore) | 127.30 | 221.57 | 546.30 | 190.05 | 73.18 |
| I Resource Mobilisation | | | | | |
| Own Tax revenue/GSDP | 0.061 | 0.058 | 0.056 | 0.061 | 0.063 |
| Own Non-Tax Revenue/GSDP | 0.011 | 0.010 | 0.009 | 0.008 | 0.009 |
| Central Transfers/GSDP | 0.012 | 0.010 | 0.009 | 0.011 | 0.010 |
| II Expenditure Management | | | | | |
| Total Expenditure/GSDP | 0.133 | 0.142 | 0.130 | 0.127 | 0.121 |
| Total Expenditure/Revenue Receipts | 1.415 | 1.530 | 1.432 | 1.414 | 1.351 |
| Revenue Expenditure/Total Expenditure | 0.828 | 0.817 | 0.930 | 0.891 | 0.883 |
| Expenditure on Social Services/Total Expenditure | 0.360 | 0.356 | 0.405 | 0.420 | 0.394 |
| Expenditure on Economic Services/Total Expenditure | 0.320 | 0.319 | 0.223 | 0.222 | 0.232 |
| Capital Expenditure/Total Expenditure | 0.164 | 0.170 | 0.061 | 0.100 | 0.097 |
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 0.157 | 0.165 | 0.057 | 0.095 | 0.092 |
| III Management of Fiscal Imbalances | | | | | |
| Revenue deficit (surplus)/GSDP | (-) 0.016 | (-) 0.023 | (-) 0.030 | (-) 0.023 | (-) 0.017 |
| Fiscal deficit/GSDP | (-) 0.031 | (-) 0.042 | (-) 0.040 | (-) 0.036 | (-) 0.031 |
| Primary Deficit (surplus)/GSDP | (-) 0.012 | (-) 0.020 | (-) 0.016 | (-) 0.015 | (-) 0.011 |
| Revenue Deficit/Fiscal Deficit | 0.514 | 0.557 | 0.759 | 0.640 | 0.555 |
| IV Management of Fiscal Liabilities | | | | | |
| Fiscal Liabilities/GSDP | 0.264 | 0.294 | 0.322 | 0.303 | 0.295 |
| Fiscal Liabilities/RR | 2.796 | 3.177 | 3.533 | 3.380 | 3.286 |
| V Other Fiscal Health Indicators | | | | | |
| Return on Investment | 56.60 | 87.01 | 163.14 | 1,007.59 | 192.00 |
| Financial Assets/Liabilities | 0.58 | 0.56 | 0.52 | 0.51 | 0.50 |

³ Ministry of Statistics and Programme Implementation, GoI.

⁴ Excluding GoI back-to-back loans of ₹ 4,352 crore during the year 2020-21 to State from GoI in lieu of GST compensation shortfall.

⁵ Excluding GoI back-to-back loans of ₹ 11,746 crore (₹ 4,352 crore during the year 2020-21 and ₹ 7,394 crore during the year 2021-22 as back-to-back loans to State from GoI in lieu of GST compensation shortfall).

Appendix 2.3

(Reference: Paragraph 2.3.2.2 (iii); Page 25)

Arrears of revenue as on 31 March 2023 in some principal heads of revenue receipts

(₹ in crore)

| Sr. No. | Head of revenue | Amount outstanding as on 31 March 2023 | Amount outstanding for more than five years as on 31 March 2023 | Status of recovery as intimated by the Department | | | | | | | | | | | | |
|---------|---|--|---|---|-----------------|---|------------------|-------------------|-------------------------------|----------------|---------------|--|---------------------|------------------------|-----------------|------------------------------|
| | | | | Stayed by Court | Stayed by Govt. | Demands covered by recovery of certificates | Insolvent dealer | To be written off | Rectification/ Review/ Appeal | Cases in Court | Other reasons | Official Liquidator/ BIFR ⁶ | Inter-State arrears | Inter District arrears | In Installments | At different stage of action |
| 1 | Taxes on sales, trade/VAT, etc. | 31,075.87 | 9,421.34 | 963.72 | 74.27 | - | 32.77 | 105.51 | 2,044.33 | 3,522.77 | 3,907.94 | 2,543.38 | 396.04 | 97.05 | 0.21 | 17,387.88 |
| 2 | State Excise | 541.72 | 261.58 | 17.98 | - | - | - | 0.67 | - | 52.06 | 65.71 | - | 47.63 | 86.50 | - | 271.17 |
| 3 | Tax on entry of goods into local areas (Local Area Development Tax) | 208.11 | 207.97 | 182.65 | - | - | - | - | - | 0.07 | 0.14 | 4.88 | - | - | - | 20.37 |
| 4 | Other taxes and duties on commodities and services-Receipts from Entertainment duty | 11.11 | 11.11 | 8.53 | - | - | - | - | - | - | 0.01 | - | - | - | - | 2.57 |
| 5 | Police | 131.13 | 40.91 | - | 7.38 | - | - | - | - | - | - | - | - | - | - | 123.75 |
| 6 | Taxes and duties on electricity | 448.69 | 187.24 | - | - | - | - | - | - | - | - | 1.00 | 447.69 | - | - | - |
| 7 | Non-ferrous mining and metallurgical industries | 1,756.44 | 457.57 | 39.99 | - | 586.45 | - | 0.26 | - | 0.11 | 304.02 | - | 521.72 | 231.78 | 0.02 | 72.09 |

Source: Information provided by State Excise and Taxation Department

⁶ Board of Industrial and Financial Reconstruction

Appendix 2.4

(Reference: Paragraph 2.4.3.2 (ii); Page 46)

Government Investment as per Finance Accounts vis-à-vis records of Public Sector Undertakings (Statement No.16 and 19) for the year 2022-23

(₹ in crore)

| Sr. No. | Name of PSU | As per Finance Accounts (S-16) | As per Company Accounts (S-19) | Difference |
|--------------|---|--------------------------------|--------------------------------|-----------------|
| 1. | Haryana Financial Corporation | 204.22 | 202.01 | (-) 2.21 |
| 2. | Dakshin Haryana Bijli Vitran Nigam Limited | 9,586.68 | 13,461.51 | 3,874.83 |
| 3. | Haryana Power Generation Corporation Limited, Panchkula | 3,439.95 | 3,039.76 | (-) 400.19 |
| 4. | Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh | 49.92 | 48.66 | (-) 1.26 |
| 5. | Haryana Dairy Development Corporation Limited, Chandigarh | 4.77 | 5.57 | 0.80 |
| 6. | Haryana Scheduled Castes and Finance Development Corporation | 33.84 | 26.14 | (-) 7.70 |
| 7. | Haryana Police Housing Corporation | 69.82 | 25.00 | (-) 44.82 |
| 8. | Haryana Roadways Engineering Corporation Limited, Gurugram | 8.46 | 6.80 | (-) 1.66 |
| 9. | Haryana Seed Development Corporation Limited, Chandigarh | 2.75 | 2.76 | 0.01 |
| 10. | Haryana State Electronics Development Corporation Limited, Chandigarh | 157.90 | 9.89 | (-) 148.01 |
| 11. | Haryana State Handloom and Handicraft Corporation Limited, Chandigarh | 2.62 | 2.65 | 0.03 |
| 12. | Haryana State Industrial Development Corporation Limited, Chandigarh | 76.10 | 72.36 | (-) 3.74 |
| 13. | Haryana State Roads and Bridges Development Corporation Limited, Chandigarh | 70.12 | 122.04 | 51.92 |
| 14. | Haryana State Small Industries and Export Corporation Limited, Chandigarh | 1.40 | 1.81 | 0.41 |
| 15. | Haryana Tanneries Limited, Jind | 0.22 | 1.17 | 0.95 |
| 16. | Haryana Tourism Corporation Limited, Chandigarh | Nil | 37.76 | 37.76 |
| 17. | Haryana Vidyut Prasaran Nigam Limited Panchkula | 3,640.97 | 4,303.05 | 662.08 |
| 18. | Haryana Women Development Corporation Limited, Chandigarh | 14.86 | 15.51 | 0.65 |
| 19. | Uttar Haryana Bijli Vitran Nigam Limited, Panchkula | 11,130.04 | 15,229.63 | 4,099.59 |
| 20. | Haryana Mass Rapid Transport Corporation | Nil | 14.40 | 14.40 |
| 21. | Haryana Medical Services Limited | Nil | 5.00 | 5.00 |
| 22. | Haryana Rail Infrastructure Development Corporation Limited | 1215.50 | 344.22 | 871.28 |
| 23. | Haryana State Industries & Infrastructure Development Corporation Limited | 0.07 | 0.11 | 0.04 |
| 24. | Drone Imaging and Information Services of Haryana Limited | 10.10 | 10.00 | (-) 0.10 |
| 25. | Haryana Kaushal Rozgar Nigam Limited | Nil | 2.00 | 2.00 |
| Total | | 29,720.31 | 36,989.81 | 7,269.50 |

Appendix 2.5

(Reference: Paragraph 2.4.3.2 (iii); Page 46)

Details of Public Private Partnership Infrastructure projects

| Sr. No. | Project name | Department/Agency | Estimated cost (₹ in crore) | Structure | Date of award | Likely date of completion |
|--------------|---|--|-----------------------------|--|---------------|---|
| 1. | Construction of Kundli Manesar Palwal (KMP) Expressway. | HSIIDC (M/s Essel Infra project Ltd.) | 1,863.00 | BOT (Build, Operate and Transfer basis) | 31 July 2015 | Completed in December 2018 |
| 2. | 400 kV substation Kabulpur and Dipalpur alongwith associated Transmission lines | M/s JKTPL | 441.00 | DBFOT (Design, Build, Finance, Operate and Transfer basis) | 15 April 2010 | 12 March 2012 |
| 3. | Maintenance of Gurgaon, Faridabad and Ballabgarh Sohna Road (length 66.185 Km) | PWD (B&R) | 180.00 | BOT | | The project is in operational stage. |
| 4. | Upgradation of 1396 Government ITI's | Skill Development and industrial Training Department | 130.00 | - | 2007-2012 | 2037-2042 (Including moratorium period of 20 years). Revenue of ₹ 14.85 crore has been generated by concerned 52 Government ITIs being upgraded under this project for the period upto 31 March 2023. |
| 5. | Radiological services | Health | 20.00 | - | July 2014 | CT Scan services made functional in 17 Districts and MRI facilities in five Districts. Tender for CT scan for two more districts and for MRI for five more districts has been floated. |
| 6. | Hemodialysis | Health | 17.00 | - | December 2015 | Dialysis Services are functional in 20 districts. |
| 7. | Cath lab Services | Health | 7.00 | - | March 2016 | Cath lab services are functional in four Districts Hospitals. Tender has been floated three more districts. |
| 8. | 13 Projects for Development of Integrated Solid Waste Management in Haryana State | Urban local Bodies | 1695.00 | DBFOT (Design, Build, Finance, Operate and Transfer base) | | One Integrated Solid Waste Management Project (Sonapat) completed on 16 August 2021. Out of remaining 12 projects, four are ongoing and eight are planned. |
| Total | | | 4,353.00 | | | |

(Source- Information received from Department concerned and SPSEs)

Appendix 3.1

(Reference: Paragraph 3.1.3 (iii)(a); Page 84)

Details of the schemes for which provision of ₹ five crore and above was made in budget estimate but withdrawn in revised estimates

(₹ in crore)

| Sr. No. | Scheme Name | Budget Estimate |
|--|---|-----------------|
| Grant No.6-Finance/ Planning and Statistics | | |
| 1 | Guarantee Redemption Fund-Transfer to Reserve Fund and Deposits Account (Major Head -8235) [P-01-06-2075-51-797-99-51] | 167.00 |
| 2 | Development and Welfare Fund (Capital Construction Fund) [P-01-06-3475-51-797-99-51] | 1,000.00 |
| Grant No.10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | | |
| 3 | Performance Linked Outlay (PLO) for Forest (FRT-PLO-REV) [P-01-10-2406-01-001-94-51] | 25.00 |
| Grant No.11-Food and Supplies/ Co-operation | | |
| 4 | Govt. contribution to the share capital of Harco Bank. [P-01-11-4425-51-107-97-51] | 50.00 |
| Grant No.12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | |
| 5 | Performance linked outlay (PLO) for Department of Elementary Education (EDP-PLO-REV) [P-01-12-2202-01-001-93-51] | 170.00 |
| 6 | Performance linked outlay (PLO) for Department of Secondary Education (EDS-PLO-REV) [P-01-12-2202-02-001-92-51] | 100.00 |
| 7 | Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV) [P-01-12-2202-03-001-96-51] | 55.00 |
| 8 | Performance Linked Outlay (PLO) of EDS Education (Secondary) (EDSPLO- CAP) [P-01-12-4202-01-202-96-51] | 50.00 |
| 9 | Performance Linked Outlay (PLO) for Technical Education (TED-PLO-REV) [P-01-12-2203-51-001-89-51] | 5.00 |
| Grant No.14-Health/ DMER/ AYUSH/ ESI/ FDA | | |
| 10 | Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP) [P-01-14-4210-03-105-86-51] | 440.00 |
| Grant No.15-Labour/ Employment/ Skill Development & Industrial Training | | |
| 11 | Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-REV) [P-01-15-2230-03-001-90-51] | 50.00 |
| 12 | Infrastructure Development for Scheduled Castes & Others [P-03-16-2225-01-793-78-51] | 5.00 |
| Grant No.17-Buildings and Roads/ Transport/ Civil Aviation | | |
| 13 | Performance Linked Outlay (PLO) for Department PWD(B&R) (BAR-PLO-CAP) [P-01-17-4059-80-001-98-51] | 1,360.00 |
| Grant No.19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | |
| 14 | Dam Rehabilitation and Improving Project (DRIP) for Bhakra Beas Management Board [P-01-19-4700-11-800-97-51] | 8.00 |
| 15 | Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP) [P-01-19-4700-80-800-98-51] | 500.00 |
| Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department | | |
| 16 | Smart City [P-02-20-2217-80-192-87-51] | 400.00 |
| 17 | Performance Linked Outlay (PLO) of Town and Country Planning Department (TCP-PLO-CAP) [P-01-20-4217-60-051-88-51] | 1,055.02 |
| 18 | Start-up Village Entrepreneurship Programme (NRLM, SVEP) for SCSP [P-02-20-2501-06-789-97-51] | 5.00 |
| 19 | Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) [P-01-20-4515-51-101-98-51] | 690.00 |
| 20 | Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP) [P-01-20-4215-01-800-96-51] | 450.00 |
| Total | | 6,585.02 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.2

(Reference: Paragraph 3.1.3 (iii)(b); Page 84)

Details of the schemes for which provision of ₹ 10 crore and above was reduced in revised estimates but no expenditure incurred

(₹ in crore)

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate |
|--|--|-----------------|------------------|
| Grant No.05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | | | |
| 1 | Performance Linked Outlay (PLO) of - PHC-High Court (PHC-PLO-REV) [P-01-05-2014-51-102-96-51] | 100.00 | 10.00 |
| 2 | Haryana State Emergency Response System [P-03-05-2055-51-109-95-51] | 10.00 | 0.01 |
| Grant No.06-Finance/ Planning and Statistics | | | |
| 3 | E-mitra Farmers Financial Service Scheme [P-01-06-3475-51-115-98-51] | 30.00 | 0.01 |
| 4 | Swarna Jayanti Haryana Institute for Fiscal Management [P-01-06-5475-51-115-98-51] | 25.20 | 4.00 |
| Grant No.-07- Loans and Advances by State Government | | | |
| 5 | Scheme for providing Loan to HIHMC Panchkula for Establishment of India International Horticulture Market, Gannaur, Sonapat [P-01-07-6401-51-190-97-51] | 200.00 | 129.80 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | | | |
| 6 | Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO-REV) [P-01-10-2401-51-001-94-51] | 424.00 | 0.25 |
| 7 | Scheme for Horticulture Crops Insurance in Haryana renamed as Mukhyamantri Bagwani Bima Yojana (MBBY)[P-01-10-2401-51-119-63-51] | 10.00 | 8.30 |
| 8 | Financial Assistance to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (NABARD) [P-01-10-6403-51-190-98-51] | 100.00 | 54.95 |
| Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | |
| 9 | Reimbursement of examination fees of BC students in the Board of School Education Bhiwani [P-01-12-2202-02-107-80-51] | 30.00 | 10.00 |
| 10 | Reimbursement of examination fees of SC students in the Board of School Education Bhiwani[P-01-12-2202-02-789-95-51] | 30.00 | 20.00 |
| 11 | Rashtriya Uchcharat Shiksha Abhiyan (RUSA) [P-01-12-2202-03-103-97-51] | 24.00 | 1.00 |
| 12 | Sakshar Bharat Scheme/ Renamed as Padhna Likhna Abhiyan Renamed as New India Literacy Programme (NILP)[P-02-12-2202-04-200-97-51] | 10.00 | 0.01 |
| 13 | Construction of Senior Secondary and High Schools Building under NABARD [P-01-12-4202-01-202-97-51] | 150.00 | 60.00 |
| 14 | Construction of Anganwadi Centres[P-02-12-4235-02-102-99-51] | 10.00 | 1.00 |
| 15 | Construction of Anganwari Centre[P-01-12-4235-02-789-99-51] | 10.00 | 5.00 |
| Grant No.- 13- Sports and Youth Welfare/ Art and culture/Tourism | | | |
| 16 | Buildings (Archaeology) [P-01-13-4202-04-106-99-51] | 15.00 | 1.00 |
| Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA | | | |
| 17 | Cashless Medical treatment to employees, pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority) [P-01-14-2210-80-199-97-51] | 200.00 | 1.00 |
| Grant No.-15-Labour/ Employment/ Skill Development & Industrial Training | | | |
| 18 | Skill Strengthening for Industrial Value Enhancement (STRIVE) [P-03-15-2230-03-003-61-51] | 20.00 | 10.00 |

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate |
|---|--|-----------------|------------------|
| Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | | | |
| 19 | Financial Assistance for higher competitive/entrance exam to SC student [P-01-16-2225-01-277-88-51] | 20.00 | 0.01 |
| 20 | Home for Aged and Infirms Rewari, (Swaran Jayanti Project) Renamed as Old Age Homes [P-01-16-4235-02-104-99-51] | 25.00 | 5.00 |
| 21 | Establishment of research centre/special school and recreation centre for the disabled [P-01-16-2235-02-101-71-51] | 10.00 | 5.00 |
| Grant No.- 17-Buildings and Roads/ Transport/ Civil Aviation | | | |
| 22 | Transfer From CRF-Inter Account Transfer[P-03-17-3054-80-797-99-51] | 150.00 | 50.00 |
| 23 | Buildings (Public libraries) [P-01-17-4202-04-105-99-51] | 10.00 | 1.00 |
| 24 | Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV) [P-01-17-3055-51-001-97-51] | 30.00 | 5.00 |
| 25 | Purchase of land and Construction of building for Regulatory wing[P-01-17-5055-51-050-77-51] | 20.01 | 10.00 |
| Grant No.- 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | | | |
| 26 | Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula[P-01-18-4220-60-101-97-51] | 10.00 | 0.01 |
| Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | |
| 27 | Setting up of Science City at Sonipat [P-01-19-5425-51-600-99-51] | 50.00 | 10.00 |
| 28 | Setting up of Science Centre at Ambala Cantt. [P-01-19-5425-51-600-98-51] | 25.00 | 10.00 |
| Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/ Development & Panchayats)/Public Health Engineering Department | | | |
| 29 | Strengthening of Fire Services [P-01-20-2217-80-192-98-51] | 25.00 | 10.00 |
| 30 | Performance Linked Outlay (PLO) of DLB Director Urban Local Bodies (TCP-PLO-CAP)[P-01-20-4217-60-001-98-51] | 1500.00 | 200.00 |
| 31 | Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM, DDUGKY) (Project, Admn.) [P-02-20-2501-06-101-97-51] | 25.00 | 5.00 |
| 32 | Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM, DDUGKY) (Project, Admn.) for SCSP[P-02-20-2501-06-789-98-51] | 25.00 | 5.00 |
| 33 | Swaran Jayanti Khandutthan Yojana [P-01-20-2505-01-702-88-99] | 50.00 | 0.15 |
| 34 | Swaran Jayanti Khandutthan Yojana [P-01-20-2505-01-789-99-51] | 10.00 | 0.05 |
| 35 | Performance Linked Outlay (PLO) for Development and Panchayat (DEVPLO- REV) [P-01-20-2515-51-001-96-51] | 35.00 | 9.00 |
| 36 | Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) [P-01-20-2515-51-102-96-99] | 10.00 | 5.00 |
| 37 | Scheme assistance of Haryana Rural Development Authority[P-01-20-2515-51-102-90-51] | 30.00 | 7.50 |
| 38 | Pradhan Mantri Adarsh Gram Yojana (PMAGY) [P-03-20-2515-51-106-98-51] | 20.00 | 10.00 |
| 39 | Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes [P-01-20-2515-51-789-99-51] | 10.00 | 5.00 |
| 40 | Scheme for assistance to Haryana Rural Development Authority[P-01-20-2515-51-789-91-51] | 20.00 | 5.00 |
| 41 | Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes[P-02-20-2515-51-789-98-51] | 50.00 | 20.00 |
| Total | | 3,558.21 | 694.05 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.3

(Reference: Paragraph 3.1.3 (iii)(c); Page 84)

Details of the schemes for which provision of ₹ five crore and above was made in budget estimate and revised estimates but no expenditure was incurred

(₹ in crore)

| Sr. No. | Scheme Name | Budget Estimate |
|---|--|-----------------|
| Grant No.-3-General Administration/ Elections | | |
| 1. | Drone Imaging and Information Systems of Haryana Limited[P-01-03-2052-51-190-96-51] | 5.00 |
| Grant No.-5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority) | | |
| 2. | Speedier Justice Delivery in case of Heinous Crimes etc. Central Finance Commission [P-03-05-2014-51-105-92-51] | 60.00 |
| 3. | Purchase of Land for construction of Office-Building (Home Guard & Civil Defence) [P-01-05-4059-01-201-99-51] | 35.00 |
| Grant No.-6-Finance/ Planning and Statistics | | |
| 4. | Establishment Expenses under Assistance under Eleventh Finance Commission for Computerisation[P-03-06-3454-02-001-90-98] | 22.00 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | | |
| 5. | Livestock health and disease control[P-02-10-2403-51-101-63-51] | 5.00 |
| 6. | NABARD Assistance [P-01-10-4403-51-101-99-98] | 10.00 |
| Grant No.-11-Food and Supplies/ Co-operation | | |
| 7. | Information & Technology [P-01-11-2408-01-001-94-99] | 12.00 |
| 8. | Construction of Godowns-NABARD Contribution [P-01-11-4408-02-101-99-99] | 19.00 |
| 9. | Construction of Godowns [P-01-11-4408-02-101-99-51] | 10.00 |
| Grant No.-13-Sports and Youth Welfare/ Art and culture/Tourism | | |
| 10. | Development and Upgradation of Public Libraries under Central Finance Commission[P-03-13-2205-51-105-86-51] | 28.00 |
| Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | | |
| 11. | Accessible India Campaign sugamya Bharat Abhiyan (SIPDA) [P-03-16-4235-02-101-92-51] | 18.00 |
| Grant No.-17-Buildings and Roads/ Transport/ Civil Aviation | | |
| 12. | Pradhan Mantri Awas Yojna (Urban SC) [P-02-17-2216-02-789-99-51] | 120.00 |
| Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | |
| 13. | Rehabilitating the existing canal network Remodelling and Rehabilitation of Water Courses [P-03-19-4701-80-800-95-51] | 87.50 |
| Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/ Development & Panchayats)/Public Health Engineering Department | | |
| 14. | Purchase of Land and Construction work of Directorate of Fire Service Haryana (Panchkula) [P-01-20-4059-01-051-64-51] | 15.00 |
| 15. | Start-up Village Entrepreneurship Programme (NRLM, SVEP) [P-02-20-2501-06-101-96-51] | 5.00 |
| 16. | Scheme for Rural Self Employment Training Institute (RSETI) [P-03-20-2501-06-102-97-51] | 5.00 |
| 17. | Rashtriya Gram Swaraj Abhiyan (R G S A) [P-02-20-2515-51-101-81-51] | 20.00 |
| Total | | 476.50 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.4

(Reference: Paragraph 3.1.3 (iii)(d); Page 84)

Details of the schemes where budget estimates of ₹ 10 crore and above were enhanced, but expenditure was less than 80 per cent of original provision

(₹ in crore)

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate | Actual Expenditure | Expenditure w.r.t. Budget Estimate (In per cent) |
|---|--|-----------------|------------------|--------------------|--|
| Grant No.-6-Finance/ Planning and Statistics | | | | | |
| 1. | Pensionary Charges in respect of High Court Judges [P-01-06-2071-01-106-51-51] | 105.00 | 299.99 | 10.08 | 9.60 |
| 2. | Members of State Legislature [P-01-06-2071-01-111-99-51] | 100.00 | 200.00 | 33.47 | 33.47 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | | | | | |
| 3. | Scheme for management of crop residue [P-01-10-2401-51-113-82-51] | 100.00 | 136.95 | 31.17 | 31.17 |
| Grant No.-11-Food and Supplies/ Co-operation | | | | | |
| 4. | Revamping of End to End Computerisation of TPDS Operation [P-01-11-2408-01-001-91-51] | 15.00 | 21.00 | 4.00 | 26.67 |
| 5. | Procurement of Bajra [P-01-11-4408-01-101-89-51] | 500.00 | 750.00 | 398.23 | 79.65 |
| 6. | Scheme for the establishment of head quarter staff in RCS, Office, Haryana [P-02-11-2425-51-001-99-51] | 13.75 | 13.86 | 8.82 | 64.15 |
| Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | | |
| 7. | Construction/Repair of building of Govt. Ayurvedic/Unani/Homeopathic Dispensaries[P-01-14-4210-03-101-92-51] | 10.00 | 15.00 | 1.58 | 15.80 |
| Grant No.-17- Building and Roads/Transport/Civil Aviation | | | | | |
| 8. | Construction strengthening /widening and improvement of roads for State Scheme [P-01-17-5054-04-337-99-99] | 56.00 | 63.00 | 31.54 | 56.32 |
| 9. | Upgradation of rural roads in Ambala Circle CFC[P-02-17-5054-04-337-49-99] | 186.67 | 347.97 | 39.41 | 21.11 |
| 10. | Road safety Awareness & Computerization of Regulatory wing [P-01-17-2041-51-102-98-51] | 60.00 | 63.00 | 36.18 | 60.30 |
| Grant No.-19- Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | |
| 11. | Establishment & Administration (Head Quarter) [P-01-19-2852-80-001-99-51] | 13.66 | 13.70 | 9.14 | 66.91 |
| 12. | Executive Engineer under Multipurpose River Project (Comml.) [P-01-19-2700-01-001-91-51] | 119.55 | 135.14 | 5.31 | 4.44 |
| 13. | Executive Engineer under West Jamuna Canal Project (Comml.) [P-01-19-2700-02-001-91-51] | 489.00 | 495.41 | 14.10 | 2.88 |
| 14. | Executive Engineer under Rehabilitation of Existing Channels/ Drainage system [P-01-19-4700-16-001-91-51] | 12.00 | 13.00 | 7.13 | 59.42 |
| 15. | Special Revenue under Improvement of old/existing Channels under NABARD [P-01-19-4701-07-001-89-51] | 14.00 | 16.00 | 9.92 | 70.86 |
| Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/ Development & Panchayats)/Public Health Engineering Department | | | | | |
| 16. | NRDWP- Coverage Central Renamed Jal Jeevan Mission (JJM) Coverage[P-02-20-4215-01-102-98-99] | 860.00 | 982.00 | 467.03 | 54.31 |
| Total | | 2,654.63 | 3,566.02 | 1,107.11 | 41.70 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.5

(Reference: Paragraph 3.1.3 (iii)(e); Page 84)

Details of schemes (₹ 50 crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised estimate

(₹ in crore)

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate (RE) | Actual expenditure (AE) | Percentage of AE against RE |
|---|---|-----------------|-----------------------|-------------------------|-----------------------------|
| Grant No.-3-General Administration/ Elections | | | | | |
| 1 | Establishment Expenses [P-01-03-2051-51-102-99-98] | 50.35 | 49.00 | 31.40 | 64.08 |
| Grant No.- 04 Revenue/ Excise and Taxation | | | | | |
| 2 | Supply of Medicines [P-01-04-2245-02-101-98-51] | 70.00 | 59.93 | 0.03 | 0.05 |
| Grant No.-05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | | | | | |
| 3 | Police Station[P-01-05-4055-51-207-97-51] | 190.00 | 160.00 | 121.96 | 76.23 |
| Grant No.-06-Finance/ Planning and Statistics | | | | | |
| 4 | Construction of Vitt Bhawan[P-01-06-4059-01-051-60-51] | 130.00 | 0.10 | 0.06 | 60.00 |
| 5 | Mukhya Mantri Parivar Samridhi Yojana (MMPSY) [P-01-06-2075-51-800-88-51] | 802.85 | 50.31 | 0.46 | 0.91 |
| Grant No.8-Public Debt | | | | | |
| 6 | Block Loans (08-6004-02-101-51-51) | 374.32 | 372.58 | 116.56 | 31.28 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | | | | | |
| 7 | Scheme for Rashtriya Krishi Vikas Yojna [P-02-10-2401-51-109-80-51] | 200.00 | 150.00 | 53.45 | 35.63 |
| 8 | Scheme for promotion of Advanced National and International Technologies in Horticulture Sector[P-01-10-2401-51-119-58-51] | 50.00 | 42.00 | 32.07 | 76.36 |
| 9 | Scheme for National Horticulture Mission [P-02-10-2401-51-119-69-51] | 120.00 | 100.00 | 66.15 | 66.15 |
| 10 | Construction of Veterinary Infrastructure in the State-State Assistance [P-01-10-4403-51-101-99-99] | 150.00 | 20.00 | 7.92 | 39.60 |
| 11 | Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMMSY) [P-02-10-2405-51-101-72-51] | 123.00 | 80.00 | 52.49 | 65.61 |
| 12 | Financial Assistance to Horticulture University [P-01-10-6401-51-800-90-51] | 110.00 | 52.71 | 20.00 | 37.94 |
| 13 | Expenditure towards restoration work after mining [P-01-10-2853-02-102-99-51] | 123.70 | 109.73 | 5.91 | 5.39 |
| 14 | Transfer to Restoration and Rehabilitation Fund [P-01-10-2853-02-797-99-51] | 78.70 | 67.00 | 52.76 | 78.75 |
| Grant No.-11-Food and Supplies/ Co-operation | | | | | |
| 15 | Field Staff [P-01-11-2408-01-001-98-51] | 310.90 | 302.29 | 152.24 | 50.36 |
| 16 | Interest on Capital [P-01-11-4408-01-101-97-51] | 900.00 | 500.00 | 344.25 | 68.85 |
| 17 | Rebate on rate of interest regarding short term Crop loans advanced by Co-operative Banks renamed as Rebate on rate of interest regarding short term Crop loans advanced by all Scheduled banks [P-01-11-2425-51-107-89-51] | 300.00 | 210.00 | 135.11 | 64.34 |
| Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | | |
| 18 | Expansion of Facilities Classes VI-VIII (Full time) [P-01-12-2202-01-101-95-51] | 138.00 | 131.00 | 103.73 | 79.18 |
| 19 | Grant-in-aid to Non-Government Secondary Schools (Salary Grant) [P-01-12-2202-02-110-98-51] | 105.00 | 7.00 | 5.35 | 76.43 |
| 20 | College Building[P-01-12-4202-01-203-99-51] | 170.00 | 120.00 | 85.03 | 70.86 |
| 21 | Construction of Anganwadi centres- State Contribution [P-01-12-4235-02-102-99-98] | 50.00 | 16.05 | 0.39 | 2.43 |
| 22 | Implementation of J.J. Act-Remand/Observation Home [P-01-12-4235-02-102-97-99] | 50.00 | 40.00 | 19.76 | 49.40 |
| Grant No.-13-Sports and Youth Welfare/ Art and Culture/ Tourism | | | | | |
| 23 | Sports Nursery [P-01-13-2204-51-104-69-51] | 50.31 | 40.39 | 31.02 | 76.80 |
| 24 | Infrastructure Scheme [P-01-13-2204-51-104-57-51] | 100.00 | 83.50 | 36.96 | 44.26 |
| Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | | |
| 25 | Upgradation of Standards of Administration Central Finance Commission [P-03-14-2210-01-110-70-51] | 525.57 | 450.57 | 156.40 | 34.71 |

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate (RE) | Actual expenditure (AE) | Percentage of AE against RE |
|---|--|-----------------|-----------------------|-------------------------|-----------------------------|
| 26 | Construction of BPS Women Medical College Khanpur Kalan (Sonepat) [P-01-14-4210-03-105-97-98] | 50.00 | 1.00 | 0.45 | 45.00 |
| 27 | Construction of Kalpana Chawla Government Medical College Karnal [P-01-14-4210-03-105-96-51] | 50.00 | 1.00 | 0.07 | 7.00 |
| 28 | Construction Work of Dental College at Nalhar-Construction of Building [P-01-14-4210-03-105-90-99] | 50.00 | 0.20 | 0.07 | 35.00 |
| Grant No.-15- Labour/ Employment/ Skill Development & Industrial Training | | | | | |
| 29 | Establishment of Haryana Skill Development Mission [P-01-15-2230-03-001-92-51] | 50.00 | 30.00 | 12.45 | 41.50 |
| Grant No.-16- Welfare of SCs and BCs/Social Justice and Empowerment/Welfare of Ex-Servicemen | | | | | |
| 30 | Post-Matric Scholarships to Scheduled Castes [16-2225-01-277-99-51] | 271.50 | 222.24 | 125.48 | 56.46 |
| Grant No.-17- Building and Roads/Transport/Civil Aviation | | | | | |
| 31 | Pradhan Mantri Awas Yojna (Urban Normal) [P-02-17-2216-02-192-99] | 160.00 | 158.00 | 4.23 | 2.68 |
| 32 | Administration of Justice [P-02-17-4059-60-051-98-51] | 80.00 | 40.00 | 23.23 | 58.08 |
| 33 | Administration of Justice [P-02-17-4216-01-106-99-51] | 50.00 | 15.00 | 5.83 | 38.87 |
| 34 | Purchase of Spare Parts, Air Crafts & Other Equipments [P-01-17-5053-60-052-99-51] | 125.20 | 70.20 | 24.87 | 35.43 |
| Grant No.-18- Information and Publicity/Electronics and Information Technology/Printing and Stationery | | | | | |
| 35 | Promotion of Cultural Activities [P-01-18-2220-60-800-97-51] | 70.18 | 57.00 | 24.64 | 43.23 |
| 36 | IT Plan for Haryana [P-01-18-2852-07-202-91-51] | 50.00 | 18.00 | 14.28 | 79.33 |
| Grant No.-19- Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | |
| 37 | Creation Up-gradation and Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015 [P-01-19-2851-51-101-95-51] | 150.00 | 40.00 | 24.03 | 60.08 |
| 38 | Grant-in-aid to Science and Technology Council [P-01-19-3425-60-001-97-51] | 50.00 | 20.00 | 12.50 | 62.50 |
| 39 | Special Revenue under West Jamuna Canal Project (Comml.) [P-01-19-2700-02-001-89-51] | 51.84 | 43.54 | 1.45 | 3.33 |
| 40 | Executive Engineer under Non-Commercial Irrigation Project [P-01-19-2700-18-001-91-51] | 68.62 | 62.47 | 14.53 | 23.26 |
| 41 | Chief Engineer under Non-Commercial Irrigation Project (Comml.) [P-01-19-2700-80-001-93-51] | 96.36 | 83.43 | 9.79 | 11.73 |
| 42 | Development of Village Ponds Renamed as Development/Restoration of Ponds [P-01-19-2700-80-190-96-51] | 504.12 | 354.12 | 128.86 | 36.39 |
| 43 | Construction of Canal (SYL) [P-01-19-4700-07-800-98-51] | 100.00 | 1.00 | 0.07 | 7.00 |
| 44 | Executive Engineer under Modernisation and Lining of Canal System [P-01-19-4700-13-001-91-51] | 304.48 | 251.70 | 143.90 | 57.17 |
| 45 | Special Revenue under Modernisation and Lining of Canal System [P-01-19-4700-13-001-89-51] | 50.00 | 24.13 | 14.58 | 60.42 |
| 46 | Reh. of Canal Network-Improvement in rehabilitation of Water courses in Scheduled Castes Population in the State [P-01-19-4700-13-789-99-51] | 150.00 | 100.00 | 62.26 | 62.26 |
| 47 | Sarasvati River Heritage Development programme [P-01-19-4700-26-800-99-51] | 50.00 | 25.00 | 1.76 | 7.04 |
| 48 | Payment of Enhanced land compensation under court orders [P-01-19-4701-80-800-98-51] | 60.00 | 20.00 | 4.38 | 21.90 |
| Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department | | | | | |
| 49 | Services of Sewage water supply and Drainage in Municipal Corporation [P-01-20-2217-80-191-95-51] | 100.00 | 80.00 | 58.84 | 73.55 |
| 50 | Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils [P-01-20-2217-80-192-92-51] | 50.00 | 29.25 | 20.08 | 68.65 |
| 51 | Swachh Bharat Mission [P-02-20-2217-80-192-88-51] | 300.00 | 296.70 | 33.82 | 11.40 |
| 52 | Grant in aid to Municipalities for SC Component for State Finance Commission Devolution [P-01-20-4217-60-789-99-51] | 280.00 | 200.00 | 158.33 | 79.17 |
| 53 | National Rural Livelihood Mission (N R L M/ Aajeevika) under Special Component Plan for Scheduled Castes [P-02-20-2501-06-789-99-51] | 75.00 | 30.00 | 18.23 | 60.77 |
| 54 | Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) [P-02-20-2505-02-101-99-99] | 450.00 | 334.00 | 178.16 | 53.34 |
| 55 | New Construction/Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas [P-01-20-2515-51-102-97-51] | 100.00 | 50.00 | 8.71 | 17.42 |

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate (RE) | Actual expenditure (AE) | Percentage of AE against RE |
|---------|--|------------------|-----------------------|-------------------------|-----------------------------|
| 56 | Scheme for Sanitation under Swachh Bharat Mission (Gramin) [P-02-20-2515-51-102-93-99] | 300.00 | 60.00 | 11.07 | 18.45 |
| 57 | Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff [P-01-20-2515-51-196-99-51] | 302.92 | 115.79 | 56.83 | 49.08 |
| 58 | Grant-in-aid to Gram Panchayats on the Recommendations of the Central Finance Commission [P-03-20-2515-51-198-98-51] | 968.00 | 580.80 | 280.50 | 48.30 |
| 59 | Deenbandhu Haryana Gram Uday Yojana [P-01-20-4515-51-101-99-51] | 200.00 | 50.00 | 34.71 | 69.42 |
| 60 | Haryana Gramin Vikas Yojana (HGVY) [P-01-20-4515-51-101-97-51] | 500.00 | 250.00 | 98.68 | 39.47 |
| 61 | Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission [P-01-20-4515-51-101-96-51] | 820.00 | 405.00 | 205.20 | 50.67 |
| 62 | Irrigation Efficiency Scheme under NABARD for development works renamed as Vidhayak Adarsh Garam Yojana (VAGY) [P-01-20-4515-51-103-99-51] | 180.20 | 30.00 | 16.17 | 53.90 |
| 63 | Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (SCSP) [P-01-20-4515-51-789-99-51] | 210.00 | 95.00 | 52.50 | 55.26 |
| 64 | Augmentation Water Supply-Rural Water Supply (SP) [P-01-20-4215-01-102-93-94] | 124.00 | 100.00 | 79.44 | 79.44 |
| | Total | 12,875.12 | 7,558.73 | 3,596.44 | 47.58 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.6

(Reference: Paragraph 3.1.3 (iii)(f); Page 84)

Details of schemes (₹ 10 crore and above) in which budget estimates was reduced in revised estimate but actual expenditure was more than 120 per cent of the revised estimate

(₹ in crore)

| Sr. No. | Scheme Name | Budget Estimate | Revised Estimate (RE) | Actual expenditure (AE) | Percentage of AE against RE |
|---|--|-----------------|-----------------------|-------------------------|-----------------------------|
| Grant No.-5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority) | | | | | |
| 1 | Jails [P-01-05-4216-01-106-97-51] | 30.00 | 9.00 | 11.13 | 123.67 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | | | | | |
| 2 | Payment of water charges to Irrigation Department for canal water[P-01-10-2406-01-800-99-51] | 10.70 | 1.00 | 7.74 | 774.00 |
| 3 | Financial Assistance to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (State) [P-01-10-6403-51-190-99-51] | 180.00 | 101.00 | 121.49 | 120.29 |
| 4 | Transfer to District Mineral Foundation Fund (2.5 per cent State Contribution) [P-01-10-2853-02-797-98-51] | 34.68 | 16.75 | 24.49 | 146.21 |
| Grant No.-12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | | |
| 5 | National Programme of Mid-day Meals school [P-02-12-2202-01-793-98-51] | 63.30 | 45.32 | 62.37 | 137.62 |
| 6 | Construction of Anganwadi Centres- NABARD Contribution [P-01-12-4235-02-102-99-99] | 20.00 | 1.00 | 1.40 | 140.00 |
| Grant No.-13- Sports and Youth Welfare/ Art and culture/Tourism | | | | | |
| 7 | Sports Infrastructure Scheme [P-01-13-4202-03-102-99-51] | 100.00 | 80.00 | 99.56 | 124.45 |
| Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | |
| 8 | Implementation of Pradhan Mantri Krishi Sinchayee Yojana- Per Drop More Crop under Special Component Plan for SC [P-02-19-2705-51-789-97-51] | 96.82 | 4.00 | 10.40 | 260.00 |
| 9 | Executive Engineer under Flood Control [P-01-19-4711-01-001-91-51] | 100.00 | 96.20 | 141.44 | 147.03 |
| Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department | | | | | |
| 10 | Mahagram Yojana for updation of Drinking Water Supply in Village [P-01-20-4215-01-102-93-90] | 25.00 | 15.00 | 20.14 | 134.27 |
| Total | | 660.50 | 369.27 | 500.16 | 135.45 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.7

(Reference: Paragraph 3.1.3 (iii)(g); Page 84)

Details of the schemes in which original estimates and revised estimates (provision of ₹ 10 crore and above) were same but the expenditure was less than 80 per cent of the provision

(₹ in crore)

| Sr. No. | Scheme Name | Original/ Revised estimate | Actual Expenditure (AE) | Percentage of AE of provision |
|---|---|----------------------------|-------------------------|-------------------------------|
| Grant No.- 3-General Administration/ Elections | | | | |
| 1 | Establishment Expenses [P-01-03-2070-51-003-98-98] | 80.01 | 39.96 | 49.94 |
| 2 | State Information Commission, Haryana- Establishment Expenses [P-01-03-2070-51-800-96-98] | 17.61 | 8.26 | 46.91 |
| Grant No.-04 Revenue/ Excise and Taxation | | | | |
| 3 | GIA for Development of Shivalik Area [P-01-04-2705-51-102-99-51] | 12.00 | 4.80 | 40.00 |
| 4 | Excise & Taxation [P-01-04-4059-60-051-97-51] | 25.00 | 19.84 | 79.36 |
| Grant No.-06-Finance/ Planning and Statistics | | | | |
| 5 | Interest on Loans from NCRPB [P-01-06-2049-01-200-92-51] | 65.00 | 51.65 | 79.46 |
| 6 | Payment of Interest subvention on Loans from Punjab National Bank against HBA/Vehicle/Computer/Marriage [P-01-06-2049-01-200-87-51] | 30.00 | 23.42 | 78.07 |
| 7 | State Plan Loan Consolidated on Recommendation of the 12th Finance Commission [P-01-06-2049-04-109-99-51] | 25.00 | 14.50 | 58.00 |
| 8 | Interest on other obligation for Subvention of Interest to Government Employees [P-01-06-2049-60-701-98-51] | 15.00 | 8.51 | 56.73 |
| Grant No.-07- Loans and Advances by State Government | | | | |
| 9 | HBA Advance to Ministers, Dy. Ministers, State Ministers Presiding Officers and State Legislators [P-01-07-7610-51-201-98-51] | 10.00 | 2.27 | 22.70 |
| 10 | Advances for purchase of Food grains [P-01-07-7610-51-800-99-51] | 80.00 | 42.53 | 53.16 |
| 11 | Festival Advances [P-01-07-7610-51-800-98-51] | 20.00 | 13.14 | 65.70 |
| 12 | Payment/Recovery towards default amount [P-01-07-7610-51-800-96-51] | 35.00 | 25.12 | 71.77 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | | | | |
| 13 | Scheme for Technology Mission on Sugarcane [P-01-10-2401-51-108-81-51] | 150.00 | 85.04 | 56.69 |
| 14 | National Food Security Mission [P-02-10-2401-51-109-77-51] | 42.18 | 18.42 | 43.67 |
| 15 | Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes [P-02-10-2401-51-789-97-51] | 30.00 | 15.43 | 51.43 |
| 16 | Scheme for the Establishment of Gou Seva Ayog [P-01-10-2403-51-102-69-51] | 10.00 | 6.80 | 68.00 |
| 17 | State Compensatory Afforestation (SCA) [P-01-10-2406-04-103-99-51] | 144.74 | 71.61 | 49.47 |
| 18 | Net Present Value of Forest Land [P-01-10-2406-04-103-96-51] | 137.25 | 62.87 | 45.81 |
| 19 | Payment from Interest accrued on Compensatory Afforestation Fund [P-01-10-2406-04-103-92-51] | 18.01 | 0.98 | 5.44 |
| Grant No.-11-Food and Supplies/ Co-operation | | | | |
| 20 | Establishment Cost Chargeable [P-01-11-4408-01-101-98-51] | 340.00 | 168.05 | 49.43 |
| Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | |
| 21 | Monthly Stipend to BC-A students in Classes IX-XII [P-01-12-2202-02-107-86-51] | 27.00 | 4.49 | 16.63 |
| 22 | Supplementary Nutrition Programme for Scheduled Castes [P-02-12-2236-02-789-98-51] | 60.00 | 29.04 | 48.40 |
| Grant No.-13. Sports and Youth Welfare/ Art and Culture/ Tourism | | | | |
| 23 | Buildings (Youth Hostels) [P-01-13-4202-03-101-99-51] | 15.00 | 10.42 | 69.47 |
| Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | |
| 24 | Mukhyamantri MuftIlaaj Yojna [P-01-14-2210-01-110-38-51] | 50.00 | 35.00 | 70.00 |
| 25 | Haryana State Health Resource Centre for Quality Improvement of Health Institution & HMIS [P-01-14-2210-01-110-37-51] | 34.90 | 24.43 | 70.00 |

| Sr. No. | Scheme Name | Original/ Revised estimate | Actual Expenditure (AE) | Percentage of AE of provision |
|---|---|----------------------------|-------------------------|-------------------------------|
| Grant No.-15-Labour/ Employment/ Skill Development & Industrial Training | | | | |
| 26 | Setting up Child Labour Cell for implementation of National Programme for Elimination of Child Labour- Establishment Expenses [P-01-15-2230-01-113-98-98] | 60.10 | 0.01 | 0.02 |
| 27 | Computerization of Labour Department- Establishment Expenses [P-01-15-2230-01-800-99-98] | 11.00 | 1.93 | 17.55 |
| 28 | Creation of Infrastructure for Development of Industrial Training [P-01-15-4250-51-201-94-51] | 45.00 | 28.77 | 63.93 |
| 29 | Modernisation of Machinery & Equipment [P-01-15-4250-51-800-97-51] | 15.00 | 2.11 | 14.07 |
| Grant No.-17- Building and Roads/Transport/Civil Aviation | | | | |
| 30 | Establishment Charges (Pro rata) transferred from 2059- Public Works [P-01-17-3054-80-001-99-51] | 411.00 | 267.46 | 65.08 |
| 31 | Public Works [P-01-17-4216-01-106-96-51] | 16.80 | 13.00 | 77.38 |
| 32 | Swaran Jayanti scheme for residential complex/Transit flats at sub-division level [P-01-17-4216-01-106-76-51] | 10.00 | 4.14 | 41.40 |
| 33 | Construction of Bridges and Railway Over Bridges under NABARD Scheme [P-01-17-5054-04-101-84-97] | 15.00 | 3.22 | 21.47 |
| 34 | Construction/Widening & Strengthening/ Special Repair of roads in the Scheduled Castes Population area -NABARD Contribution [P-01-17-5054-04-789-99-98] | 55.00 | 40.56 | 73.75 |
| 35 | Research [P-01-17-5054-80-800-99-51] | 50.00 | 28.70 | 57.40 |
| Grant No.-19- Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | |
| 36 | Pradhan Mantri Formalisation of Micro Food Processing Enterprises (PMFME) [P-02-19-2851-51-102-63-51] | 16.00 | 10.09 | 63.06 |
| 37 | Grant in aid to khadi and Village Industries board [P-01-19-2851-51-105-99-51] | 16.00 | 10.87 | 67.94 |
| 38 | Implementation of Pradhan Mantri Krishi Sinchayee Yojana- Per Drop More Crop [P-02-19-2705-51-190-94-51] | 509.60 | 340.00 | 66.72 |
| 39 | Improving capacity of Western Jamuna Canal (WJC) and Jawahar Lal Nehru (JLN) Canal System [P-01-19-4700-13-800-97-51] | 10.00 | 7.95 | 79.50 |
| 40 | Improvement in construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State [P-01-19-4700-16-789-99-51] | 10.00 | 7.57 | 75.70 |
| 41 | Reconstruction/Renovation/Replacement and Construction of Bridges and Structure on Canals & Drains [P-01-19-4700-80-800-97-51] | 200.00 | 150.72 | 75.36 |
| Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department | | | | |
| 42 | Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission [P-03-20-2217-80-191-97-51] | 286.20 | 213.51 | 74.60 |
| 43 | Deen Dayal Upadhyaya Sewa Basti Utthaan [P-01-20-2217-80-789-94-51] | 30.00 | 19.32 | 64.40 |
| 44 | Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission [P-01-20-2515-51-101-89-51] | 480.00 | 370.00 | 77.08 |
| 45 | Augmentation Water Supply-NABARD [P-01-20-4215-01-102-93-93] | 200.00 | 119.44 | 59.72 |
| 46 | NRDWP-(Support Activities) Renamed Jal Jeevan Mission (JJM) – Support Activities[P-02-20-4215-01-102-98-94] | 40.00 | 15.77 | 39.43 |
| 47 | NRDWP (Water Quality Monitoring & Surveillance WQMS) Renamed Jal Jeevan Mission (J J M) -WQMS [P-02-20-4215-01-102-98-93] | 15.00 | 5.98 | 39.87 |
| 48 | Special Component Plan for Scheduled Castes under NABARD [P-01-20-4215-01-789-97-51] | 50.00 | 29.96 | 59.92 |
| 49 | Sewerage Facilities to S.C. dominated habitation in Urban Areas [P-01-20-4215-02-789-99-51] | 15.00 | 9.54 | 63.60 |
| Total | | 4,040.40 | 2,487.20 | 61.56 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.8

(Reference: Paragraph 3.1.3 (iii)(h); Page 85)

Details of the schemes where budget estimates of ₹ 10 crore and above were enhanced but the expenditure was less than 80 per cent of the revised estimates

(₹ in crore)

| Sr. No. | Scheme Name | Budget estimate | Revised estimate (RE) | Actual Expenditure (AE) | Percentage of AE of RE |
|--|---|-----------------|-----------------------|-------------------------|------------------------|
| Grant No.- 3-General Administration/ Elections | | | | | |
| 1. | Staff Selection Commission- Establishment [P-01-03-2051-51-103-99-51] | 152.48 | 179.53 | 131.72 | 73.37 |
| 2. | Field Staff for Conduct of Panchayat Election [P-01-03-2015-51-101-98-51] | 16.16 | 33.02 | 19.91 | 60.30 |
| Grant No.-4-Revenue/ Excise and Taxation | | | | | |
| 3. | District Establishments- [P-01-04-2053-51-093-99-51] | 287.23 | 302.86 | 240.26 | 79.33 |
| 4. | Supply of seeds, fertilizers and agriculture implements [P-01-04-2245-02-101-97-51] | 35.00 | 164.28 | 98.04 | 59.68 |
| Grant No.-05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution/ AGOT/ Legal Service Authority) | | | | | |
| 5. | Emergency Response Support System (ERSS) Haryana [P-01-05-2055-51-114-95-51] | 23.82 | 58.40 | 35.67 | 61.08 |
| 6. | Purchase of Equipment Renamed as CCTNS [P-02-05-2055-51-115-99-51] | 21.00 | 63.00 | 43.25 | 68.65 |
| Grant No.-6-Finance/ Planning and Statistics | | | | | |
| 7. | Loans from National Rural Credit Fund of the NABARD [P-01-06-2049-01-200-96-51] | 150.00 | 208.00 | 164.05 | 78.87 |
| Grant No.-7-Loans and Advances by State Government | | | | | |
| 8. | Scheme for loan to Haryana Agro Industries Corporation [P-01-07-6401-51-190-99-51] | 30.00 | 45.38 | 30.00 | 66.11 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries / Forest and Wildlife/ Ecology and Environment | | | | | |
| 9. | Scheme on National Project Management of Soil Health & Fertility [P-01-10-2401-51-105-84-51] | 25.00 | 51.17 | 40.31 | 78.78 |
| 10. | Scheme for Establishment of Hi-tech Dairy units [P-01-10-2403-51-102-70-51] | 15.00 | 40.00 | 27.91 | 69.78 |
| 11. | Scheme for Employment opportunities to Scheduled Castes by establishing Livestock units for Scheduled castes [P-01-10-2403-51-789-94-51] | 27.00 | 70.00 | 49.26 | 70.37 |
| Grant No.-11-Food and Supplies/ Co-operation | | | | | |
| 12. | Antyodaya Aahar Yojana [P-01-11-2408-01-001-93-51] | 342.30 | 615.87 | 308.60 | 50.11 |
| 13. | Scheme for the one-time settlement for recovery linked incentive to Haryana Agriculture & Rural Development Bank & HARCO Bank [P-01-11-2425-51-107-85-51] | 200.00 | 452.00 | 251.74 | 55.69 |
| 14. | Share Capital to Central Cooperatives Banks [P-01-11-4425-51-107-99-51] | 70.00 | 120.00 | 91.00 | 75.83 |
| Grant No.-12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | | |
| 15. | Monthly Stipend to BC-A students in Classes I-VIII [P-01-12-2202-01-109-84-51] | 50.00 | 80.00 | 54.63 | 68.29 |
| 16. | Construction of School Buildings [P-01-12-4202-01-201-99-51] | 20.00 | 25.00 | 19.81 | 79.24 |
| Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | | |
| 17. | Buildings Renamed as Infrastructure/ Administrative Expenses [P-01-14-4210-01-110-99-51] | 300.00 | 350.00 | 261.56 | 74.73 |
| 18. | Construction work of Nursing Training Schools/Colleges in the State- Construction of Building [P-01-14-4210-03-105-89-99] | 50.00 | 96.07 | 72.00 | 74.95 |

| Sr. No. | Scheme Name | Budget estimate | Revised estimate (RE) | Actual Expenditure (AE) | Percentage of AE of RE |
|---|---|-----------------|-----------------------|-------------------------|------------------------|
| Grant No.-17-Buildings and Roads/ Transport/ Civil Aviation | | | | | |
| 19. | Construction of Bridges and Railway Over Bridges under National Capital Region Scheme [P-01-17-5054-04-101-84-98] | 56.00 | 82.00 | 55.43 | 67.60 |
| 20. | Construction strengthening /widening under National Capital Region Scheme [P-01-17-5054-04-337-99-98] | 79.00 | 114.00 | 77.42 | 67.91 |
| 21. | Construction strengthening/widening and bye passes of roads for National Capital Region Scheme [P-01-17-5054-04-337-98-98] | 84.00 | 121.00 | 84.82 | 70.10 |
| 22. | Upgradation of rural roads in Ambala Circle CFC [P-02-17-5054-04-337-49-99] | 186.67 | 347.97 | 39.41 | 11.33 |
| 23. | Construction/Widening & Strengthening/Special Repair of roads in the Scheduled Castes Population area- National Capital Region Contribution [P-01-17-5054-04-789-99-97] | 23.00 | 33.00 | 22.54 | 68.30 |
| 24. | Haryana Roadways Depots under Acquisition of fleet [P-01-17-5055-51-102-77-51] | 130.00 | 480.00 | 361.73 | 75.36 |
| Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | |
| 25. | Chief Engineer under Modernisation and Lining of Canal System [P-01-19-4700-13-001-93-51] | 20.00 | 26.33 | 16.47 | 62.55 |
| 26. | Chief Engineer under Improvement of old/existing Channels under NABARD [P-01-19-4701-07-001-93-51] | 10.00 | 20.00 | 14.26 | 71.30 |
| 27. | Executive Engineer under Improvement of old/existing Channels under NABARD [P-01-19-4701-07-001-91-51] | 100.00 | 146.23 | 112.56 | 76.97 |
| Total | | 2,503.66 | 4,325.11 | 2,724.36 | 62.99 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.9

(Reference: Paragraph 3.1.3 (iii)(i); Page 85)

Details of the schemes for which provision of ₹ 10 crore and above was same in original estimates and revised estimates but the expenditure was more than 120 per cent of the provision

(₹ in crore)

| Sr. No. | Scheme Name | Original/ Revised estimate | Actual Expenditure (AE) | Percentage of AE of provision |
|--|--|----------------------------|-------------------------|-------------------------------|
| Grant No.-6-Finance/ Planning and Statistics | | | | |
| 1 | Expenditure on issue of New Loans etc [P-01-06-2049-01-305-99-51] | 42.00 | 53.07 | 126.36 |
| 2 | Block Loans [P-01-06-2049-04-101-99-51] | 42.00 | 55.10 | 131.19 |
| Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries / Forest and Wildlife/ Ecology and Environment | | | | |
| 3 | Bhavantar Bharpayee Yojana in Haryana State [P-01-10-2401-51-190-99-51] | 10.00 | 20.30 | 203.00 |
| Grant No.-12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | |
| 4 | Rashtriya Madhyamika Shiksha Abhiyan (RMSA) under Special Central Assistance for Scheduled Castes [P-02-12-2202-02-793-98-51] | 89.24 | 135.20 | 151.50 |
| Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | |
| 5 | Immunization Programme [P-03-14-2211-51-103-99-51] | 40.00 | 49.22 | 123.05 |
| Grant No.-17-Buildings and Roads/ Transport/ Civil Aviation | | | | |
| 6 | Direction and Administration (Amount transferred pro-rata provision of Estt. to 2059-Public Works) [P-01-17-2216-05-001-99-51] | 24.00 | 110.06 | 458.58 |
| Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | |
| 7 | Interest [P-01-19-2700-02-800-99-51] | 155.00 | 438.92 | 283.17 |
| 8 | Chief Engineer under Flood Control [P-01-19-4711-01-001-93-51] | 10.00 | 14.93 | 149.30 |
| 9 | Special Revenue under Flood Control [P-01-19-4711-01-001-89-51] | 10.00 | 14.27 | 142.70 |
| Total | | 422.24 | 891.07 | 211.03 |

Source: Budget documents for the year 2023-24 and Detailed Appropriation Accounts for the year 2022-23

Appendix 3.10

(Reference: Paragraph 3.3.2; Page 87)

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

(₹ in crore)

| Sr. No. | Name of the Grant | Original | Supplementary | Actual Expenditure | Saving out of Total provision |
|------------------------|--|--------------------|-----------------|--------------------|-------------------------------|
| Revenue Voted | | | | | |
| 1 | 1-Vidhan Sabha | 92.91 | 3.60 | 83.51 | (-) 13.00 |
| 2 | 2-Governor and Council of Ministers | 185.66 | 6.10 | 170.80 | (-) 20.96 |
| 3 | 3-General Administration/ Elections | 767.03 | 176.24 | 589.60 | (-) 353.67 |
| 4 | 5-Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | 7,503.92 | 668.04 | 6,700.69 | (-) 1,471.27 |
| 5 | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/Ecology and Environment | 5,453.60 | 105.37 | 4,140.84 | (-) 1,418.13 |
| 6 | 11-Food and Supplies/ Co-operation | 1,586.16 | 538.90 | 1,088.45 | (-) 1,036.61 |
| 7 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 20,330.10 | 1,766.06 | 19,046.99 | (-) 3,049.17 |
| 8 | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 7,126.03 | 229.63 | 6,298.23 | (-) 1,057.43 |
| 9 | 15-Labour/ Employment/ Skill Development & Industrial Training | 1,822.02 | 187.43 | 1,183.25 | (-) 826.20 |
| 10 | 16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | 10,335.24 | 178.13 | 9,556.08 | (-) 957.29 |
| 11 | 17-Buildings and Roads/ Transport/ Civil Aviation | 4,224.54 | 439.69 | 3,628.54 | (-) 1,035.69 |
| 12 | 20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/ Rural and Community Development (Rural Development/Development & Panchayats)/ Public Health Engineering Department | 10025.05 | 1,007.10 | 8,551.69 | (-) 2,480.46 |
| | Total | 69,452.26 | 5,306.29 | 61,038.67 | (-) 13,719.88 |
| Revenue Charged | | | | | |
| 13 | 6-Finance/ Planning and Statistics | 21,161.48 | 1.00 | 20,095.57 | (-) 1,066.91 |
| | Total | 21,161.48 | 1.00 | 20,095.57 | (-) 1,066.91 |
| Capital (Voted) | | | | | |
| 14 | 3-General Administration/ Elections | 11.76 | 7.00 | 11.48 | (-) 7.28 |
| 15 | 7-Loans and Advances by State Government | 1,117.41 | 171.73 | 1,037.25 | (-) 251.89 |
| 16 | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | 1,256.88 | 8.10 | 618.33 | (-) 646.65 |
| 17 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 1,850.18 | 30.00 | 1,007.26 | (-) 872.92 |
| 18 | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 1,803.29 | 155.00 | 1,424.39 | (-) 533.90 |
| 19 | 17-Buildings and Roads/ Transport/ Civil Aviation | 4,765.31 | 350.00 | 4,611.63 | (-) 503.68 |
| 20 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 4,256.49 | 30.00 | 2,154.20 | (-) 2,132.29 |
| | Total | 15,061.32 | 751.83 | 10,864.54 | (-) 4,948.61 |
| | Grand Total | 1,05,675.06 | 6,059.12 | 91,998.78 | (-) 19,735.40 |

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

(₹ in crore)

| Sr. No. | Name of the Grant | Original | Supplementary | Expenditure | Saving out of Total provision |
|--------------------------|--|------------------|------------------|------------------|-------------------------------|
| Revenue (Voted) | | | | | |
| 1 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 9,714.30 | 876.63 | 10,060.93 | (-) 530.00 |
| | Total | 9,714.30 | 876.63 | 10,060.93 | (-) 530.00 |
| Revenue (Charged) | | | | | |
| 2 | 5-Home / Prisons / Home Guard and Civil Defence / Administration of Justice (High Court/Prosecution/ AGOT/Legal Service Authority) | 184.34 | 60.09 | 239.76 | (-) 4.67 |
| | Total | 184.34 | 60.09 | 239.76 | (-) 4.67 |
| Capital (Voted) | | | | | |
| 3 | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 42.50 | 148.00 | 170.22 | (-) 20.28 |
| | Total | 42.50 | 148.00 | 170.22 | (-) 20.28 |
| Capital Charged | | | | | |
| 4 | 8-Public Debt | 35,052.21 | 18,536.00 | 53,021.27 | (-) 566.94 |
| | Total | 35,052.21 | 18,536.00 | 53,021.27 | (-) 566.94 |
| | Grand Total | 44,993.35 | 19,620.72 | 63,492.18 | (-) 1,121.89 |

Appendix 3.11

(Reference: Paragraph 3.3.3; Page 88)

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

(₹ in crore)

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|---|---|--|--------------------|--------------------------------|
| Grant No. 1-Vidhan Sabha | | | | |
| 1. | 2011-Parliament/State/Union Territory Legislatures 02-State/Union Territory Legislatures 101-Legislative Assembly 99-Establishment | (O)23.00 (S)0.99 (R) (-)12.35 11.64 | 24.21 | 12.57 |
| Grant No. 3-General Administration/ Elections | | | | |
| 2. | 4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 59-Purchase of Land for Right to Service Commission | (O)0.01 (S)6.70 (R) 5.56 12.27 | 6.27 | (-)6.00 |
| Grant No. 04 Revenue/ Excise and Taxation | | | | |
| 3. | 2053-District Administration 093-District Establishment 99-Establishment | (O)287.23 (R) (-)85.95 201.28 | 240.26 | 38.98 |
| 4. | 2053-District Administration 094- Other Establishments 99- Sub-Divisional Establishment | (O)40.23 (R) (-)17.86 22.37 | 31.18 | 8.81 |
| 5. | 2245- Relief on account of Natural Calamities 02-Floods, Cyclones etc. 101-Gratuitous Relief 97-Supply of seeds, fertilizers and agriculture implements | (O)35.00 (R) (-)35.00 0.00 | 98.04 | 98.04 |
| 6. | 2245- Relief on account of Natural Calamities 05-State Disaster Response Fund 101-Transfer to Reserve Funds and Deposit Accounts - State Disaster Response Fund 99-State and Centre Contribution | (O)688.00 (R) (-)560.11 127.89 | 550.40 | 422.51 |
| 7. | 2245- Relief on account of Natural Calamities 80-General 800-Other Expenditure 96-Cash Doles for Pest Attack/Landslide/Cloud Burst etc. | (O)200.00 (R) (-)200.00 0.00 | 148.17 | 148.17 |
| 8. | 2245- Relief on account of Natural Calamities 80-General 800-Other Expenditure 99-Hail Storm/cold wave/frost- Relief | (O)50.00 (R) (-)50.00 0.00 | 17.09 | 17.09 |
| 9. | 4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 99-District Administration | (O)160.00 (R) (-)23.36 136.64 | 142.78 | 6.14 |
| 05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | | | | |
| 10. | 2055-Police 109-District Police 99- District Police Force | (O)4,625.88 (R)(-)581.85 4,044.03 | 4,076.96 | 32.93 |
| 11. | 2055-Police 113- Welfare of Police Personnel 99-Police Welfare | (O)7.00 (R)(-)7.00 0.00 | 7.00 | 7.00 |
| 12. | 2055-Police 800- Other Expenditure 98- Repayment of Interest of Loan and GIA to HPHC | (O)157.00 (S)66.00 (R) (-)108.48 114.52 | 180.79 | 66.27 |
| 13. | 4055- Capital Outlay on Police 207-State Police 97-Police Stations | (O) 190.00 (R) (-)100.36 89.64 | 121.96 | 32.32 |
| 14. | 4055- Capital Outlay on Police 207-State Police 99-Office Buildings | (O) 60.00 (R) 3.11 63.11 | 73.66 | 10.55 |

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|---|---|--|--------------------|--------------------------------|
| Grant No.06-Finance/ Planning and Statistics | | | | |
| 15. | 2049- Interest Payment 01- Interest on Internal Debt 101- Interest on Market Loans 99- Interest on Market Loans bearing Interest | (O)15,679.00 (R) (-)1,031.34 14,647.66 | 14,809.81 | 162.15 |
| 16. | 2049- Interest Payment 01- Interest on Internal Debt 115-Interest on Ways & Means Advances from Reserve Bank of India | (O)1.00 (R) (-)1.00 0.00 | 10.36 | 10.36 |
| 17. | 2049- Interest Payment 01- Interest on Internal Debt 200- Interest on Other Internal Debts 89-Payment of interest on account of Financial Restructuring/ Uday Schemes | (O)1,772.13 (R) (-)602.89 1,169.24 | 1,772.13 | 602.89 |
| 18. | 2049- Interest Payment 01- Interest on Internal Debt 305-Management of Debts 99-Expenditure on issue of New Loan etc. | (O)42.00 (R) (-) 42.00 0.00 | 53.07 | 53.07 |
| 19. | 2049- Interest Payment 03- Interest on Small Saving, Provident Funds etc. 104- Interest on State Provident Funds 99-Interest on State Provident Fund | (O)1,400.00 (R) (-)1,400.00 0.00 | 1,245.96 | 1,245.96 |
| 20. | 2049- Interest Payment 03- Interest on Small Saving, Provident Funds etc. 108-Interest on Insurance and Pension Fund 99-Interest on G.I.S. | (O)25.00 (R) (-) 25.00 0.00 | 25.00 | 25.00 |
| 21. | 2049- Interest Payment 04- Interest on Loans and Advances from Central Government 101- Interest on Loans for State/ Union Territory Plan Schemes 99- Block Loans | (O)42.00 (R) (-) 42.00 0.00 | 55.10 | 55.10 |
| 22. | 2049- Interest Payment 04- Interest on Loans and Advances from Central Government 109- Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission 99- Interest on State Plan Loan Consolidated on Recommendation of the 12 th FinanceCommission | (O)25.00 (R) (-) 25.00 0.00 | 14.50 | 14.50 |
| 23. | 2049- Interest Payment 05- Interest on Reserve Funds 101- Interest in Depreciation Renewal Reserved Fund 98-Depreciation Reserve Fund (Motor Transport) | (O)54.00 (R) (-) 54.00 0.00 | 62.35 | 62.35 |
| 24. | 2049- Interest Payment 60-Interest on Other Obligations 101- Interest on Deposits 98-Interest on deposits towards land acquired by Ministry of Railways. | (O)16.00 (R) (-)16.00 0.00 | 16.19 | 16.19 |
| 25. | 2071- Pensions and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 51-NA | (O)6,500.00 (R) 1,478.50 7,978.50 | 7,229.10 | (-)749.40 |
| 26. | 2071- Pensions and other Retirement Benefits 01-Civil 104-Gratuities 51-NA | (O)1,299.50 (R) (-)3.15 1,296.35 | 1,364.65 | 68.30 |
| 27. | 2071- Pensions and other Retirement Benefits 01-Civil 105-Family Pensions 51-NA | (O)1,100.00 (R) 216.87 1,316.87 | 1,388.00 | 71.13 |
| 28. | 5475-Capital Outlay on other General Economic Services 115-Financial Support for Infrastructure Development 99-Strengthening of District Plan | (O)240.00 (R) (-)112.07 127.93 | 140.38 | 12.45 |
| 07- Loans and Advances by State Government | | | | |
| 29. | 6401-Loans for Crop Husbandry 190-Loans to public Sector and other undertaking 96-Scheme for providing Loan to Haryana State Agricultural Marketing Board (HSAMB) Panchkula for the Establishment of Apple Fruit and Vegetable Market at Pinjore | (O) 20.00 (R) (-)2.65 17.35 | 35.16 | 17.81 |

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|---|---|--|--------------------|--------------------------------|
| 30. | 6408-Loans for Food Storage and Warehousing 02-Storage and Warehousing 190-Loans to public sector and other undertaking 99-Loan for Warehousing and Cold Storage | (O) 120.00 (R) (-)64.89 55.11 | 97.89 | 42.78 |
| 31. | 6501-Loans for Special Programmes for Rural Development 190- Loans to Public Sector and other Undertakings 99- Loans to Haryana State Agricultural Marketing Board (HSAMB) | (O) 10.00 (R) 5.69 15.69 | 70.73 | 55.04 |
| 32. | 6860-Loans for Consumer Industries 04-Sugar 101- Loans to Co-operative Sugar mills 99-One time Settlement of the Loans to all Co-operative Sugar Mills, Kaithal, Meham, Panipat, Rohtak, Sonipat, Jind, Palwal, Gohana, Shahabad, Karnal | (O) 380.00 (S) 171.73 (R) 24.94 576.67 | 625.00 | 48.33 |
| 8-Public Debt | | | | |
| 33. | 6003-Internal debt of the State Government 106- Compensation and other Bonds 99- 8.5% Tax Free Special Bonds of the State Government (Power Bonds) | (O) 5,190.00 (R) (-)155.00 5,035.00 | 5,190.00 | 155.00 |
| 34. | 6004-Loans and Advances from the Central Government 02- Loans for State/Union Territory Plan Schemes 101- Block Loans 51-Na | (O)374.32 (R) 116.56 490.88 | 116.56 | (-)374.32 |
| 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | | | | |
| 35. | 2401-Crop Husbandry 105-Manures and Fertilizers 84- Scheme on National Project Management of Soil Health & Fertility | (O)25.00 (R)9.34 34.34 | 40.31 | 5.97 |
| 36. | 2401-Crop Husbandry 108-Commercial Crops 81- Scheme for Technology Mission on Sugarcane | (O)150.00 (R) (-) 93.36 56.64 | 85.04 | 28.40 |
| 37. | 2402-Soil and Water Conservation 101-Soil Survey and Testing 97-Scheme for Integrated Watershed Development and Management project in State | (O)28.97 (R)20.97 49.94 | 55.91 | 5.97 |
| 38. | 6403-Loans for Animal Husbandry 190- Investment in Public Sector and other undertakings 98-Financial Assistance to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (NABARD) | (O)100.00 (R) (-)74.47 25.53 | 0.00 | (-)25.53 |
| 39. | 6403-Loans for Animal Husbandry 190- Investment in Public Sector and other undertakings 99-Financial Assistance to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar(State) | (O)180.00 (R) (-) 84.04 95.96 | 121.49 | 25.53 |
| 11-Food and Supplies/ Co-operation | | | | |
| 40. | 4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 97-Interest on Capital | (O) 900.00 (R) -900.00 0.00 | 344.25 | 344.25 |
| 41. | 4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 98-Establishment Cost Chargeable | (O) 340.00 (R) -340.00 0.00 | 168.05 | 168.05 |
| 12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | |
| 42. | 2202-General Education 01-Elementary Education 109- Scholarships and Incentives 84- Monthly Stipends to BC-A Students in Classes I-VIII | (O)50.00 (S)40.00 (R) (-)47.72 42.28 | 54.63 | 12.35 |
| 43. | 2202-General Education 01-Elementary Education 789-Special Component Plan for Scheduled Castes 97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII | (O)160.00 (S)115.00 (R) (-)144.05 130.95 | 165.15 | 34.20 |
| 44. | 2202-General Education 01-Elementary Education 789-Special Component Plan for Scheduled Castes 98-Cash Award Scheme for Scheduled Caste Classes I to VIII | (O)65.00 (R)11.19 76.19 | 95.37 | 19.18 |

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|---|---|--|--------------------|--------------------------------|
| 45. | 2202-General Education 01-Elementary Education 800-Other expenditure 93-Right to Education Act- | (O)140.00 (S)130.00 (R) (-)111.42 158.58 | 198.43 | 39.85 |
| 46. | 2202-General Education 02-Secondary Education 105- Teacher Training 92-Setting up of District Institution of Education and Training (DIETs) | (O)87.41 (R)6.92 94.33 | 50.00 | (-)44.33 |
| 47. | 2202-General Education 02-Secondary Education 107-Scholarships 83-Book Bank/ Library | (O)300.00 (S)273.00 (R)411.46 984.46 | 1,003.78 | 19.32 |
| 48. | 2202-General Education 02-Secondary Education 109-Government Secondary Schools 99- Teaching Staff including other Establishments 98-Establishment Expenses | (O)4,739.32 (R) (-)420.79 4,318.53 | 4,359.15 | 40.62 |
| 49. | 2202-General Education 02-Secondary Education 110-Assistance to Non-Governments Secondary Schools 96- Introduction of pension scheme for non-Govt. aided Secondary Schools | (O)100.00 (R) (-)9.17 90.83 | 97.00 | 6.17 |
| 50. | 2202-General Education 03-University and Higher Education 104-Assistance to Non-Government Colleges and Institutes 98-Introduction of pension scheme for non-Govt. aided colleges | (O)250.00 (R) (-)20.15 229.85 | 250.00 | 20.15 |
| 51. | 2202-General Education 03-University and Higher Education 104-Assistance to Non-Government Colleges and Institutes 99-Grant-in-aid to Non-Government Colleges | (O)470.00 (S)118.25 (R) (-)156.35 431.90 | 470.00 | 38.10 |
| 52. | 2203-Technical Education 105-Polytechnics 59-Development of Government Polytechnics 98-Establishment Expenses | (O)321.55 (S)100.00 (R) (-)148.03 273.52 | 282.15 | 8.63 |
| 53. | 2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 92-Integrated Child Development Service Schemes (WCD) (SCP) | (O)765.20 (R) 81.03 846.23 | 721.50 | (-)124.73 |
| 54. | 4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 202-Secondary Education 99-Secondary School Buildings | (O)150.00 (R) (-)7.27 142.73 | 160.14 | 17.41 |
| 55. | 4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 203-University and Higher Education 99-College Buildings | (O)170.00 (R) (-)170.00 0.00 | 85.03 | 85.03 |
| 13- Sports and Youth Welfare/ Art and culture/Tourism | | | | |
| 56. | 2204-Sports and Youth Service 104-Sports and Games 57-Infrastructure Scheme | (O)100.00 (R)(-)71.57 28.43 | 36.96 | 8.53 |
| 14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | |
| 57. | 2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 46-Out Sourcing of Support Services | (O)380.00 (R) (-) 27.08 352.92 | 361.35 | 8.43 |
| 58. | 4210-Capital Outlay on Medical and Public Health 01-Urban Health Services 110-Hospitals and Dispensaries 99-Buildings Renamed as Infrastructure/ Administrative Expenses | (O)300.00 (S)75.00 (R) (-)127.46 247.54 | 261.57 | 14.03 |
| 16- Welfare of SCs and BCs/Social Justice and Empowerment/Welfare of Ex-Servicemen | | | | |
| 59. | 2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 277-Education 99-Post-Matric Scholarships to Scheduled Castes | (O) 271.50 (R) (-)164.08 107.42 | 125.48 | 18.06 |

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|---|--|--|--------------------|--------------------------------|
| 60. | 2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 283-Housing 99-Dr. B. R. Ambedkar Housing Navinikaran Yojana | (O) 100.00 (R) (-)9.43 90.57 | 95.79 | 5.22 |
| 61. | 2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 800-Other Expenditure 82- Mukhyamantri Vivah Shagun Yojna | (O) 180.00 (R) (-)76.32 103.68 | 126.33 | 22.65 |
| 17- Building and Roads/Transport/Civil Aviation | | | | |
| 62. | 2041- Taxes on Vehicles 102-Inspection of Motor Vehicles 98- Road safety Awareness & Computerization of Regulatory wing | (O) 60.00 (R) (-)29.17 30.83 | 36.18 | 5.35 |
| 63. | 2059-Public Works 80-General 053-Maintenance and Repairs 99-Maintenance and Repairs | (O)60.00 (S)50.00 (R)25.17 135.17 | 125.74 | (-)9.43 |
| 64. | 3054- Roads and Bridges 04-District and Other Roads 337-Road works 98-Rural Roads | (O)400.00 (S)40.00 (R) (-)85.11 354.89 | 327.54 | (-)27.35 |
| 65. | 3054- Roads and Bridges 04-District and Other Roads 337-Road works 99-District Roads | (O)25.00 (S)3.00 (R) (-)16.12 11.88 | 20.40 | 8.52 |
| 66. | 3055- Road Transport 201-Haryana Roadways 96-F-Other Expenditure | (O)79.00 (R) (-)79.00 0.00 | 93.00 | 93.00 |
| 67. | 4059-Capital Outlay on Public Works 60-Other Buildings 051- Constructions 98-Administration of Justice | (O)80.00 (R) (-)29.66 50.34 | 23.23 | (-)27.11 |
| 68. | 4216- Capital Outlay on Housing 01- Government Residential Buildings 106- General Pool Accommodation 99- Administration of Justice | (O)50.00 (R) (-)38.20 11.80 | 5.83 | (-)5.97 |
| 69. | 5053-Capital Outlay on Civil Aviation 60-Other Aeronautical Services 102-Navigation and Air Route Services 98-Swaran Jayanti Integrated Aviation Hub at Hisar | (O)620.00 (R) (-)287.54 332.46 | 345.05 | 12.59 |
| 18- Information and Publicity/Electronics and Information Technology/Printing and Stationery | | | | |
| 70. | 2852- Industries 07-Telecommunication and Electronic Industries 202-Electronics 91-I.T. Plan for Haryana | (O)50.00 (R) (-)42.09 7.91 | 14.28 | 6.37 |
| 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | |
| 71. | 2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 89-Special Revenue | (O) 33.08 (R) (-)9.89 23.19 | 0.67 | (-) 22.52 |
| 72. | 2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 91-Executive Engineer | (O) 119.55 (R) 6.31 125.86 | 5.31 | (-) 120.55 |
| 73. | 2700-Major Irrigation 02-West Jamuna Canal Project (Commercial) 001- Direction and Administration 89-Special Revenue | (O) 51.84 (R) (-)13.69 38.15 | 1.45 | (-)36.70 |
| 74. | 2700-Major Irrigation 02-West Jamuna Canal Project (Commercial) 001- Direction and Administration 91-Executive Engineer | (O) 489.00 (R) (-)24.13 464.87 | 14.10 | (-) 450.77 |

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|---|---|--|--------------------|--------------------------------|
| 75. | 2700-Major Irrigation 02-West Jamuna Canal Project (Commercial) 001- Direction and Administration 92- Superintending Engineer | (O) 27.55 (R) (-)2.66 24.89 | 0.62 | (-) 24.27 |
| 76. | 2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction and Administration 91- Executive Engineer | (O) 68.62 (R) (-)16.64 51.98 | 14.53 | (-) 37.45 |
| 77. | 2700-Major Irrigation 80-General 001-Direction and Administration 93-Chief Engineer | (O) 96.36 (R) (-)23.87 72.49 | 9.79 | (-)62.70 |
| 78. | 2700-Major Irrigation 80-General 800-Other Expenditure 98- Improvement, upgradation, operation, and maintenance | (O) 60.00 (R) -60.00 0.00 | 48.69 | 48.69 |
| 79. | 2705-Command Area Development 789- Special Component Plan for Scheduled Castes 97- Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop | (O) 96.82 (R) (-)70.82 26.00 | 10.40 | (-) 15.60 |
| 80. | 2851- Village and Small Industries 102-Small Scale Industries 64-Incentive for Development of MSME under New Enterprises Promotion Policy 2015 MSME | (O) 150.00 (R) 64.71 214.71 | 236.15 | 21.44 |
| 81. | 4700-Capital Outlay on Major Irrigation 13- Modernisation and Lining of Canal system 789-Special Component Plan for Scheduled Castes 99-Reh. Of Canal Network-Improvement in rehabilitation of Water courses in Scheduled Castes Population in the State | (O) 150.00 (R) (-)82.31 67.69 | 62.26 | (-) 5.43 |
| 82. | 4700-Capital Outlay on Major Irrigation 13- Modernisation and Lining of Canal system 800-Other Expenditure 98-Construction of Canal Rehabilitation of Canal Network | (O) 300.00 (R) (-)98.04 201.96 | 214.21 | 12.25 |
| 83. | 4700-Capital Outlay on Major Irrigation 80- General 800- Other Expenditure 97- Reconstruction/ Renovation/ Replacement and Construction of Bridges and Structure on Canals and Drains | (O) 200.00 (R) (-)38.40 161.60 | 150.72 | (-) 10.88 |
| 84. | 4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 789- Special Component Plan for Scheduled Castes 99-Improvement of old/existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State | (O) 200.00 (R) (-)70.53 129.47 | 141.51 | 12.04 |
| 85. | 4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 800-Other Expenditure 98- NABARD-Construction of Canal | (O) 200.00 (R) (-)64.66 135.34 | 169.87 | 34.53 |
| 86. | 4701-Capital Outlay on Medium Irrigation 25-Irrigation Scheme for Treated Wastewater 800-Other Expenditure 99-Branched Supply of Treated Waste water for Irrigation Purpose | (O) 100.00 (R) (-)3.10 96.90 | 103.22 | 6.32 |
| 87. | 4711-Capital Outlay on Flood Control projects 01-Flood Control 201-Drainage and Flood Control Project 99-Flood Protection and Disaster Preparedness | (O) 200.00 (R) 69.54 269.54 | 285.93 | 16.39 |
| 20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department | | | | |
| 88. | 2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban Water Supply and Sewerage 98-Maintenance Charges | (O) 150.00 (R) 37.04 187.04 | 196.10 | 9.06 |

| Sr. No. | Head of accounts | Provisions O: Original S: Supplementary R: Re-appropriation | Actual expenditure | Final Excess (+) Saving (-) |
|--------------|--|--|--------------------|--|
| 89. | 2217-Urban Development 80-General 191- Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc. 96-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations | (O)950.00 (S) 660.00 (R) (-)1,561.68 48.32 | 710.99 | 662.67 |
| 90. | 2217-Urban Development 80-General 191- Assistance to Local Bodies Corporations Urban Development Authorities, Town Improvement Boards, etc. 97-Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission | (O) 286.20 (R) (-)78.94 207.26 | 213.51 | 6.25 |
| 91. | 2217-Urban Development 80-General 192- Assistance to Municipalities/ Municipal Councils 92- Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/ Councils | (O) 50.00 (S) 218.00 (R) (-)252.92 15.08 | 20.08 | 5.00 |
| 92. | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 99-Urban Water Supply 99-Augmentation Water Supply | (O) 125.52 (R) (-)5.62 119.90 | 100.65 | (-) 19.25 |
| 93. | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 93-Rural Water Supply 93-NABARD | (O) 200.00 (R) (-)71.78 128.22 | 119.45 | (-) 8.77 |
| 94. | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 93-Rural Water Supply 94- Augmentation Water Supply | (O) 124.00 (R) (-)28.06 95.94 | 79.44 | (-) 16.50 |
| 95. | 4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 98-Accelerated Rural Water Supply 99-NRDWP-Coverage Central Renamed Jal Jeevan Mission (JJM)-Coverage | (O) 860.00 (R) (-)420.41 439.59 | 467.03 | 27.44 |
| 96. | 4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 101-Urban Sanitation Services 94- Sewerage and Sanitation | (O) 170.00 (R) (-)38.23 131.77 | 114.13 | (-) 17.64 |
| 97. | 4515- Capital Outlay on other Rural Development Programmes 101-Panchayati Raj 99-Deenbandhu Haryana Gram Uday Yojana | (O) 200.00 (R) (-)172.07 27.93 | 34.71 | 6.78 |
| Total | | 51,004.96 | 54,372.34 | (-) 2,243.20 (+) 5,610.58 |

| Abstract | No. of cases | Amount (₹ in crore) |
|---|--------------|---------------------|
| Excess expenditure over appropriation (+) | 73 | (+) 5,610.58 |
| Saving out of appropriation (-) | 24 | (-) 2,243.20 |
| Total | 97 | |

| Excess cases more than ₹ 10 crore | No. of cases | Amount (₹ in crore) |
|---|--------------|---------------------|
| 1, 3, 5, 6, 7, 8, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 33, 36, 39, 40, 41, 42, 43, 44, 45, 47, 48, 50, 51, 54, 55, 58, 59, 61, 66, 69, 78, 80, 82, 84, 85, 87, 89 and 95 | 55 | 5,486.06 |
| Saving cases more than ₹ 10 crore | | |
| 25, 34, 38, 46, 53, 64, 67, 71, 72, 73, 74, 75, 76, 77, 79, 83, 92, 94 and 96 | 19 | 2,207.60 |
| Total | 74 | |

Appendix 3.12

(Reference: Paragraph 3.3.4; Page 88)

Details of surrender of funds more than ₹ 10 crore at the end of March 2023

(₹ in crore)

| Sr. No. | Grant Number | Original | Supplementary | Total provisions | Actual | Saving/ Excess | Amount Surrendered |
|--|---|------------------|------------------|------------------|------------------|----------------------|--------------------|
| Cases in which amount was less surrendered against actual savings | | | | | | | |
| Revenue (Voted) | | | | | | | |
| 1 | 6-Finance/ Planning and Statistics | 13,530.83 | 0.00 | 13,530.83 | 12,841.46 | (-) 689.37 | 80.64 |
| 2 | 15-Labour/ Employment/ Skill Development & Industrial Training | 1,822.02 | 187.43 | 2,009.45 | 1,183.25 | (-) 826.20 | 777.57 |
| 3 | 17-Buildings and Roads/ Transport/ Civil Aviation | 4,224.54 | 439.69 | 4,664.23 | 3,628.54 | (-) 1,035.69 | 922.98 |
| | Total | 19,577.39 | 627.12 | 20,204.51 | 17,653.25 | (-) 2,551.26 | 1,781.19 |
| Capital Voted | | | | | | | |
| 4 | 19-Irrigation/ Industries & Commerce/ MSME/Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 4,256.49 | 30.00 | 4,286.49 | 2,154.20 | (-) 2,132.29 | 1,718.08 |
| 5 | 20-Urban Development (Town & Country Planning/ Urban Estates)/ Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 9,469.56 | 0.00 | 9,469.56 | 2,399.56 | (-) 7,070.00 | 7,044.48 |
| | Total | 13,726.05 | 30.00 | 13,756.05 | 4,553.76 | (-) 9,202.29 | 8,762.56 |
| Capital Charged | | | | | | | |
| 6 | 8-Public Debt | 35,052.21 | 18,536.00 | 53,588.21 | 53,021.27 | (-) 566.94 | 349.77 |
| 7 | 17-Buildings and Roads/ Transport/ Civil Aviation | 50.00 | 0.00 | 50.00 | 28.70 | (-) 21.30 | 20.15 |
| | Total | 35,102.21 | 18,536.00 | 53,638.21 | 53,049.97 | (-) 588.24 | 369.92 |
| 7 | Grand Total | 68,405.65 | 19,193.12 | 87,598.77 | 75,256.98 | (-) 12,341.79 | 10,913.67 |
| Cases in which amount was excess surrendered against actual savings | | | | | | | |
| Revenue Voted | | | | | | | |
| 1 | 1-Vidhan Sabha | 92.91 | 3.60 | 96.51 | 83.51 | (-) 13.00 | 25.60 |
| 2 | 2-Governor and Council of Ministers | 185.66 | 6.10 | 191.76 | 170.80 | (-) 20.96 | 21.18 |
| 3 | 3-General Administration/ Elections | 767.03 | 176.24 | 943.27 | 589.60 | (-) 353.67 | 354.01 |
| 4 | 4-Revenue/ Excise and Taxation | 2,416.83 | 0.00 | 2,416.83 | 1,809.54 | (-) 607.29 | 1,356.58 |
| 5 | 5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority) | 7,503.92 | 668.04 | 8,171.96 | 6,700.69 | (-) 1,471.27 | 1,591.15 |
| 6 | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | 5,453.59 | 105.37 | 5,558.96 | 4,140.84 | (-) 1,418.12 | 1,476.45 |
| 7 | 11-Food and Supplies/ Co-Operation | 1,586.16 | 538.90 | 2,125.06 | 1,088.45 | (-) 1,036.61 | 1,040.24 |
| 8 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 20,330.10 | 1,766.06 | 22,096.16 | 19,046.99 | (-) 3,049.17 | 3,144.70 |
| 9 | 13-Sports and Youth Welfare/ Art and Culture/ Tourism | 594.33 | 0.05 | 594.38 | 409.39 | (-) 184.99 | 195.38 |
| 10 | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 7,126.03 | 229.63 | 7,355.66 | 6,298.23 | (-) 1,057.43 | 1,074.98 |
| 11 | 16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | 10,335.24 | 178.13 | 10,513.37 | 9,556.08 | (-) 957.29 | 1,010.29 |
| 12 | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 529.71 | 0.01 | 529.72 | 305.84 | (-) 223.88 | 233.21 |

| Sr. No. | Grant Number | Original | Supplementary | Total provisions | Actual | Saving/ Excess | Amount Surrendered |
|--|--|--------------------|------------------|--------------------|--------------------|----------------------|--------------------|
| 13 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 9,714.30 | 876.63 | 10,590.93 | 10,060.93 | (-) 530.00 | 837.77 |
| 14 | 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 10,025.05 | 1,007.10 | 11,032.15 | 8,551.69 | (-) 2,480.46 | 3,019.95 |
| Total | | 76,660.86 | 5,555.86 | 82,216.72 | 68,812.58 | (-) 13,404.14 | 15,381.49 |
| Revenue Charged | | | | | | | |
| 15 | 6-Finance/ Planning and Statistics | 21,161.48 | 1.00 | 21,162.48 | 20,095.57 | (-) 1,066.91 | 3,325.15 |
| Total | | 21,161.48 | 1.00 | 21,162.48 | 20,095.57 | (-) 1,066.91 | 3,325.15 |
| Capital Voted | | | | | | | |
| 16 | 4-Revenue/ Excise and Taxation | 235.00 | 0.00 | 235.00 | 187.09 | (-) 47.91 | 55.04 |
| 17 | 5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | 435.00 | 0.00 | 435.00 | 284.95 | (-) 150.05 | 194.28 |
| 18 | 6-Finance/ Planning and Statistics | 555.52 | 0.00 | 555.52 | 230.47 | (-) 325.05 | 344.44 |
| 19 | 7-Loans and Advances by State Government | 1,117.41 | 171.73 | 1,289.14 | 1,037.25 | (-) 251.89 | 419.75 |
| 20 | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | 1,256.88 | 8.10 | 1,264.98 | 618.33 | (-) 646.65 | 649.76 |
| 21 | 11-Food and Supplies/ Co-operation | 16,416.60 | 0.00 | 16,416.60 | 11,006.11 | (-) 5,410.49 | 5,924.38 |
| 22 | 12.Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 1,850.18 | 30.00 | 1,880.18 | 1,007.26 | (-) 872.92 | 974.54 |
| 23 | 13.Sports and Youth Welfare/ Art and Culture/ Tourism | 255.05 | 0.03 | 255.08 | 188.84 | (-) 66.24 | 69.68 |
| 24 | 14.Health/ DMER/ AYUSH/ ESI/ FDA | 1,803.29 | 155.00 | 1,958.29 | 1,424.39 | (-) 533.90 | 549.75 |
| 25 | 15.Labour/ Employment/ Skill Development & Industrial Training | 73.20 | 0.00 | 73.20 | 37.20 | (-) 36.00 | 36.44 |
| 26 | 16.Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | 61.40 | 0.00 | 61.40 | 11.66 | (-) 49.74 | 50.95 |
| 27 | 17.Buildings and Roads/ Transport/ Civil Aviation | 4,765.31 | 350.00 | 5,115.31 | 4,611.63 | (-) 503.68 | 806.38 |
| Total | | 28,824.84 | 714.86 | 29,539.70 | 20,645.18 | (-) 8,894.52 | 10,075.39 |
| Capital Charged | | | | | | | |
| 28 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 60.00 | 0.00 | 60.00 | 4.38 | (-) 55.62 | 55.67 |
| Total | | 60.00 | 0.00 | 60.00 | 4.38 | (-) 55.62 | 55.67 |
| 28 | Grand Total | 1,26,707.18 | 6,271.72 | 1,32,978.90 | 1,09,557.71 | (-) 23,421.19 | 28,837.70 |
| Cases in which amount was surrendered as actual savings | | | | | | | |
| Revenue Charged | | | | | | | |
| 1 | 3-General Administration/ Elections | 52.35 | 0.20 | 52.55 | 31.40 | (-) 21.15 | 21.15 |
| Total | | 52.35 | 0.20 | 52.55 | 31.40 | (-) 21.15 | 21.15 |
| Capital Voted | | | | | | | |
| 2 | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 42.50 | 148.00 | 190.50 | 170.22 | (-) 20.28 | 20.28 |
| Total | | 42.50 | 148.00 | 190.50 | 170.22 | (-) 20.28 | 20.28 |
| 2 | Grand Total | 94.85 | 148.2 | 243.05 | 201.62 | (-) 41.43 | 41.43 |
| 37 | Grand Total | 1,95,207.68 | 25,613.04 | 220,820.72 | 1,85,016.31 | (-) 35,804.41 | 39,792.80 |

Appendix 3.13

(Reference: Paragraph 3.3.5 (i); Page 89)

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 |
|------------------------|--|------------------|-----------------|-------------------|------------------|------------------|
| Revenue (Voted) | | | | | | |
| 1 | 3-General Administration/ Elections | 767.03 | 176.24 | 943.27 | 589.60 | 353.67 |
| 2 | 4-Revenue/ Excise and Taxation | 2,416.83 | 0.00 | 2,416.83 | 1,809.54 | 607.29 |
| 3 | 5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | 7,503.92 | 668.04 | 8,171.96 | 6,700.69 | 1,471.27 |
| 4 | 6-Finance/ Planning and Statistics | 13,530.83 | 0.00 | 13,530.83 | 12,841.46 | 689.37 |
| 5 | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | 5,453.59 | 105.37 | 5,558.96 | 4,140.84 | 1,418.12 |
| 6 | 11-Food and Supplies/ Co-operation | 1,586.16 | 538.90 | 2,125.06 | 1,088.45 | 1,036.61 |
| 7 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 20,330.10 | 1,766.06 | 22,096.16 | 19,046.99 | 3,049.17 |
| 8 | 13-Sports and Youth Welfare/ Art and Culture/ Tourism | 594.33 | 0.05 | 594.38 | 409.39 | 184.99 |
| 9 | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 7,126.03 | 229.63 | 7,355.66 | 6,298.23 | 1,057.43 |
| 10 | 15-Labour/ Employment/ Skill Development & Industrial Training | 1,822.02 | 187.43 | 2,009.45 | 1,183.25 | 826.20 |
| 11 | 16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | 10,335.24 | 178.13 | 10,513.37 | 9,556.08 | 957.29 |
| 12 | 17-Buildings and Roads/ Transport/ Civil Aviation | 4,224.54 | 439.69 | 4,664.23 | 3,628.54 | 1,035.69 |
| 13 | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 529.71 | 0.01 | 529.72 | 305.84 | 223.88 |
| 14 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 9,714.30 | 876.63 | 10,590.93 | 10,060.93 | 530.00 |
| 15 | 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 10,025.05 | 1,007.10 | 11,032.15 | 8,551.69 | 2,480.46 |
| Total | | 95,959.68 | 6,173.28 | 102,132.96 | 86,211.52 | 15,921.44 |
| Revenue Charged | | | | | | |
| 16 | 6-Finance/ Planning and Statistics | 21,161.48 | 1.00 | 21,162.48 | 20,095.57 | 1,066.91 |
| Total | | 21,161.48 | 1.00 | 21,162.48 | 20,095.57 | 1,066.91 |
| Capital Voted | | | | | | |
| 17 | 5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority) | 435.00 | 0.00 | 435.00 | 284.95 | 150.05 |
| 18 | 6-Finance/ Planning and Statistics | 555.52 | 0.00 | 555.52 | 230.47 | 325.05 |

| Sr. No. | Number and name of the Grant | Original | Supplementary | Total | Actual | Saving |
|--------------------------|--|--------------------|------------------|--------------------|--------------------|------------------|
| 19 | 7-Loans and Advances by State Government | 1,117.41 | 171.73 | 1,289.14 | 1,037.25 | 251.89 |
| 20 | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | 1,256.88 | 8.10 | 1,264.98 | 618.33 | 646.65 |
| 21 | 11-Food and Supplies/ Co-operation | 16,416.60 | 0.00 | 16,416.60 | 11,006.11 | 5,410.49 |
| 22 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | 1,850.18 | 30.00 | 1,880.18 | 1,007.26 | 872.92 |
| 23 | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 1,803.29 | 155.00 | 1,958.29 | 1,424.39 | 533.90 |
| 24 | 17-Buildings and Roads/ Transport/ Civil Aviation | 4,765.31 | 350.00 | 5,115.31 | 4,611.63 | 503.68 |
| 25 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 4,256.49 | 30.00 | 4,286.49 | 2,154.20 | 2,132.29 |
| 26 | 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 9,469.56 | 0.00 | 9,469.56 | 2,399.56 | 7,070.00 |
| Total | | 41,926.24 | 744.83 | 42,671.07 | 24,774.15 | 17,896.92 |
| Capital (Charged) | | | | | | |
| 27 | 8-Public Debt | 35,052.21 | 18,536.00 | 53,588.21 | 53,021.27 | 566.94 |
| Total | | 35,052.21 | 18,536.00 | 53,588.21 | 53,021.27 | 566.94 |
| Grand Total | | 1,94,099.61 | 25,455.11 | 2,19,554.72 | 1,84,102.51 | 35,452.21 |

Appendix 3.14

(Reference: Paragraph 3.3.5 (i); Page 90)

Details of schemes in which savings were more than ₹ 100 crore

(₹ in crore)

| Sr. No. | Grant Name and Scheme Name | Budget Estimate | Supplementary | Expenditure | Saving | Percentage savings over budget |
|------------------------|---|-----------------|---------------|-------------|----------|--------------------------------|
| Revenue (Voted) | | | | | | |
| 1 | 3-General Administration/ Elections | | | | | |
| 1 | 2052-Secretariat-General Service, 090- Secretariat, 90- Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO-REV) | 2.00 | 101.00 | 0.00 | 103.00 | 100.00 |
| 2 | 4-Revenue/Excise and Taxation | | | | | |
| 2 | 2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund,101- Transfer to Reserve Funds and Deposit Accounts- State Disaster Response Fund,99- State and Centre Contribution | 688.00 | 0.00 | 550.40 | 137.60 | 20.00 |
| 3 | 5- Home / Prisons /Home Guard and Civil Defence/ Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority) | | | | | |
| 3 | 2014- Administration of Justice, 102-High Courts,96-Performance Linked Outlay (PLO) of PHC-High Court (PHC-PLO-REV) | 100.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| 4 | 2055-Police, 001-Direction & Administration,97-Performance Linked Outlay (PLO) for Police (POL-PLO-REV) | 0.00 | 532.00 | 0.00 | 532.00 | 100.00 |
| 4 | 6-Finance/ Planning and statistics | | | | | |
| 5 | 2075-Miscellaneous General Services,800-Other Expenditure,88- Mukhya Mantri Parivar Samridhi Yojana (MMPSY) | 802.85 | 0.00 | 0.46 | 802.39 | 99.94 |
| 6 | 3475-Other General Economic Services, 797-Transfer to/from reserve funds and Deposit Accounts, 99-Development and welfare Fund (Capital Construction Fund) | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.00 |
| 5 | 10- Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment | | | | | |
| 7 | 2401-Crop Husbandry, 001- Direction &Administration,94- Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO-REV) | 424.00 | 0.00 | 0.00 | 424.00 | 100.00 |
| 8 | 2401-Crop Husbandry, 109-Extension and Farmers' Training,80-Scheme for Rashtriya Krishi Vikas Yojna | 200.00 | 0.00 | 53.45 | 146.55 | 73.28 |
| 9 | 2401-Crop Husbandry, 111-Agricultural Economics and Statistics,90-Pradhanmantri Fasal Bima Yojana | 600.00 | 0.00 | 416.39 | 183.61 | 30.60 |
| 10 | 2853-Non-Ferrous Mining & Metallurgical Industries,02-Regulation & Development of Mines,102-Mineral Exploration, 99- Expenditure towards restoration work after mining | 123.70 | 0.00 | 5.91 | 117.79 | 95.22 |
| 6 | 11-Food and Supplies/ Co-Operation | | | | | |
| 11 | 2425- Co-operation, 107- Assistance to credit co-operatives,85-Scheme for the one-time settlement for recovery linked incentive to Haryana Agriculture & Rural Dev. Bank & Harco Bank | 200.00 | 538.88 | 251.74 | 487.14 | 65.93 |
| 12 | 2425- Co-operation, 107- Assistance to credit co-operatives, 89-Rebate on rate of interest regarding short term Crop loans advanced by Co-operative Banks renamed as Rebate on rate of interest regarding short term Crop loans advanced by all Scheduled banks | 300.00 | 0.00 | 135.11 | 164.89 | 54.96 |
| 13 | 2425- Co-operation,108-Assistance to other co-operatives,94-Setting up of milk Chilling Centre at Dabwali renamed as Strengthening of Milk Chilling Centres | 127.00 | 0.00 | 0.58 | 126.42 | 99.54 |
| 7 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | | |
| 14 | 2202-General Education, 01- Elementary Education, 001-Direction and Administration, 93- Performance linked outlay (PLO) for Department of Elementary Education (EDP-PLO-REV) | 170.00 | 0.00 | 0.00 | 170.00 | 100.00 |

| Sr. No. | Grant Name and Scheme Name | Budget Estimate | Supplementary | Expenditure | Saving | Percentage savings over budget |
|-----------|--|-----------------|---------------|-------------|--------|--------------------------------|
| 15 | 2202-General Education, 01- Elementary Education, 789-Special Component Plan for Scheduled Castes, 97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII | 160.00 | 115.00 | 165.15 | 109.85 | 39.95 |
| 16 | 2202-General Education, 02-Secondary Education, 001- Direction and Administration, 92- Performance linked outlay (PLO) for Department of Elementary Education (EDP-PLO-REV) | 100.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| 17 | 2202-General Education, 03-University and Higher Education, 104- Assistance to Non-Government Colleges and Institutes, 99-Grant-in-aid to Non-Government Colleges. | 470.00 | 118.25 | 470.00 | 118.25 | 20.10 |
| 18 | 2236-Nutrition, 02-Distribution of Nutritious Food & Beverages,101-Special Nutrition Programmes, 87-Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under-Nutrition | 200.00 | 0.00 | 96.54 | 103.46 | 51.73 |
| 8 | 14-Health/ DMER/ AYUSH/ ESI/ FDA | | | | | |
| 19 | 2210-Medical and Public Health, 01-Urban Health Services Allopathy, 110-Hospital and Dispensaries, 70- Upgradation of Standards of Administration of Central Finance Commission | 525.57 | 0.00 | 156.40 | 369.17 | 70.24 |
| 20 | 2210-Medical and Public Health, 80-General, 199-Assistance to other Non-Government Institution, 97-Cashless Medical treatment to employees, pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority | 200.00 | 0.00 | 0.00 | 200.00 | 100.00 |
| 21 | 2210-Medical and Public Health, 80-General, 199-Assistance to other Non-Government Institution, 99- Ayushman Bharat- Haryana Health Protection Mission | 170.00 | 165.00 | 170.00 | 165.00 | 49.25 |
| 9 | 15-Labour/ Employment/ Skill Development & Industrial Training | | | | | |
| 22 | 2230-Labour, Employment & Skill Development, 02-Employment Service, 101- Employment Services,92- Staff for Employment Exchange and Unemployment allowance to educated youths. | 969.50 | 0.00 | 666.97 | 302.53 | 31.20 |
| 10 | 16-Welfare of SCs and BCs/ Social Justice & Empowerment/ Welfare of Ex-Servicemen | | | | | |
| 23 | 2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 277-Education, 99-Post-Matric Scholarships to Scheduled Castes | 271.50 | 0.00 | 125.48 | 146.02 | 53.78 |
| 24 | 2235-Social Security and Welfare, 60-Other Social Security & Welfare Programmes,102-Pension under Social Security Schemes,98-Old Age Samman Allowance Scheme | 4,200.00 | 150.00 | 4,216.90 | 133.10 | 3.06 |
| 11 | 17-Buildings and Roads/ Transport/ Civil Aviation | | | | | |
| 25 | 2216 –Housing, 02-Urban Housing, 192- Assistance to Municipalities/Municipal Councils,99- Pradhan Mantri Awas Yojana (Urban Normal) | 160.00 | 0.00 | 4.23 | 155.77 | 97.36 |
| 26 | 2216 –Housing, 02-Urban Housing, 789- Special Component Plan for Scheduled Castes, 99- Pradhan Mantri Awas Yojana (Urban SC) | 120.00 | 0.00 | 0.00 | 120.00 | 100.00 |
| 27 | 3054- Roads and Bridges, 04-District and Other Roads, 337-Road works, 98-Rural Roads | 400.00 | 40.00 | 327.54 | 112.46 | 25.56 |
| 28 | 3055-Road Transport,001-Direction and Administration, 97-Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV) | 30.00 | 318.66 | 0.00 | 348.66 | 100.00 |
| 12 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | |
| 29 | 2700-Major Irrigation.80-General,190- Assistance to Public Sector & Other Undertaking, 96- Development of Village Ponds renamed as Development/ Restoration of Ponds | 504.12 | 0.00 | 128.86 | 375.26 | 74.44 |
| 30 | 2705-Command Area Development,190-Assistance to Public Sector and Other Undertakings, 94-Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop more Crop | 509.60 | 0.00 | 340.00 | 169.60 | 33.28 |
| 31 | 2810-New and Renewable Energy,101-Grid Interactive and Distributed Renewable Power,98-Installation of Solar Water Pumping System in the State | 400.00 | 0.00 | 297.91 | 102.09 | 25.52 |
| 32 | 2851-Village and Small Industries, 101-Industrial Estates, 95-Creation Up-gradation and Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotions Policy2015 | 150.00 | 0.00 | 24.03 | 125.97 | 83.98 |

| 13 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | | | | | | |
|--|--|-----------|--------|-----------|----------|--------|
| 33 | 2217-Urban Development, 80-General, 191-Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc., 96-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations | 950.00 | 660.00 | 710.99 | 899.01 | 55.84 |
| 34 | 2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils,87- Smart City | 400.00 | 0.00 | 0.00 | 400.00 | 100.00 |
| 35 | 2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils,88-Swachh Bharat Mission | 300.00 | 0.00 | 33.82 | 266.18 | 88.73 |
| 36 | 2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils | 50.00 | 218.00 | 20.08 | 247.92 | 92.51 |
| 37 | 2505-Rural Employment, 02-Rural Employment Guarantee Scheme,101-National Rural Employment Guarantee Scheme, 99-Mahatma Gandhi National Rural Employment Guarantee Scheme(MGNREGA) | 450.00 | 0.00 | 178.16 | 271.84 | 60.41 |
| 38 | 2515-Other Rural Development Programmes, 101-Panchayati Raj,89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission | 480.00 | 0.00 | 370.00 | 110.00 | 22.92 |
| 39 | 2515-Other Rural Development Programmes, 102-Community Development,93-Scheme for Sanitation under Swachh Bharat Mission (Gramin) | 300.00 | 0.00 | 11.07 | 288.93 | 96.31 |
| 40 | 2515-Other Rural Development Programmes, 196-Assistance to Zila Parishads / District Level Panchayats,99-Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff | 302.92 | 0.00 | 56.84 | 246.08 | 81.24 |
| 41 | 2515-Other Rural Development Programmes,198- Assistance to Gram Panchayats, 98-Grant-in-aid to Gram Panchayats on the Recommendations of the Central Finance Commission | 968.00 | 0.00 | 280.50 | 687.50 | 71.02 |
| Revenue (Charged) | | | | | | |
| 1 | 6-Finance/ Planning and statistics | | | | | |
| 42 | 2049-Interest Payments,01- Interest on Internal Debt, 101- Interest on market loans,99- Interest on Market loans bearing Interest | 15,679.00 | 0.00 | 14,809.81 | 869.19 | 5.54 |
| 43 | 2049-Interest Payments, 03-Interest on Small Savings, Provident Funds etc., 104-Interest on State Provident Funds, 99-Interest on State Provident Fund | 1,400.00 | 0.00 | 1,245.96 | 154.04 | 11.00 |
| 44 | 2075-Miscellaneous General Services, 797-Transfer to/from Reserve Funds Deposit Accounts, 99-Guarantee Redemption Fund- Transfer to Reserve Fund and Deposits Account (Major Head -8235) | 167.00 | 0.00 | 0.00 | 167.00 | 100.00 |
| Capital (Voted) | | | | | | |
| 1 | 6-Finance/ Planning and statistics | | | | | |
| 45 | 4059-Capital Outlay on Public Works,01-Office building, 051-Construction, 60-Construction of Vitt Bhawan | 130.00 | 0.00 | 0.06 | 129.94 | 99.95 |
| 2 | 10- Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment | | | | | |
| 46 | 4403-Capital Outlay On Animal Husbandry, 101-Veterinary Services & Animal Health,99-Construction of Veterinary Infrastructure in the State, 99-State Assistance | 150.00 | 0.00 | 7.92 | 142.08 | 94.72 |
| 47 | 6416-Loans to Agricultural Financial Institutions, 190-Loans to Public Sector and other Undertakings,99-Financial assistance to the Haryana Agricultural University, Hisar | 696.87 | 0.00 | 428.85 | 268.02 | 38.46 |
| 3 | 11- Food and Supplies/ Co-operation | | | | | |
| 48 | 4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply,89-Prcurement of Bajra | 500.00 | 0.00 | 398.23 | 101.77 | 20.35 |
| 49 | 4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply, 97-Interest on Capital | 900.00 | 0.00 | 344.25 | 555.75 | 61.75 |
| 50 | 4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply, 99-Grain Supply Scheme | 14,500.00 | 0.00 | 9,982.76 | 4,517.24 | 31.15 |

| Sr. No. | Grant Name and Scheme Name | Budget Estimate | Supplementary | Expenditure | Saving | Percentage savings over budget |
|----------|---|-----------------|---------------|-------------|----------|--------------------------------|
| 4 | 12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | | |
| 51 | 4202-Capital Outlay on Education, Sports, Art and Culture, 01-General Education, 202-Secondary Education,97- Construction of Senior Secondary and High Schools Building under NABARD | 150.00 | 0.00 | 0.00 | 150.00 | 100.00 |
| 52 | 6202-Loans for Education, Sports, Art and Culture, 01-General Education, 203-University and Higher Education. 99- Loans to Universities,99- Loans to Universities | 1,142.32 | 0.00 | 659.46 | 482.86 | 42.27 |
| 5 | 14- Health/ DMER/ AYUSH/ ESI/ FDA | | | | | |
| 53 | 4210-Capital Outlay on Medical and Public Health, 01-Urban Health Services, 110-Hospitals and Dispensaries, 99- Buildings Renamed as Infrastructure/ Administrative Expenses | 300.00 | 75.00 | 261.56 | 113.44 | 30.25 |
| 54 | 4210-Capital Outlay on Medical and Public Health,03-Medical Education, Training & Research, 105-Allopathy, 86- Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP) | 440.00 | 0.00 | 0.00 | 440.00 | 100.00 |
| 55 | 6210-Loans for Medical and Public Health,03-Medical Education, Training & Research, 105-Allopathy, 99- Loan to poor deserving students of medical institutions renamed as Loan to Medical, AYUSH Universities | 314.97 | 0.00 | 22.50 | 292.47 | 92.86 |
| 6 | 17-Buildings and Roads/ Transport/ Civil Aviation | | | | | |
| 56 | 5053-Capital outlay on Civil Aviation,60-Other Aeronautical Services, 052- Machinery & Equipment, 99-Purchase of Spare Parts, Aircrafts & Other Equipment | 125.20 | 0.00 | 24.87 | 100.33 | 80.14 |
| 57 | 5053-Capital outlay on Civil Aviation, 60- Other Aeronautical Services, 102-Navigation and Air Route Services, 98- Swaran Jayanti Integrated Aviation Hub at Hisar | 620.00 | 0.00 | 345.05 | 274.95 | 44.35 |
| 58 | 5054-Capital Outlay on Roads and Bridges,04-District and other Roads, 337-Road Works,49-Rural Road under PMGSY Scheme,99-Upgradation of rural roads in Ambala Circle CFC | 309.17 | 0.00 | 134.62 | 174.55 | 56.46 |
| 59 | 5055-Capital Outlay on Road Transport, 102-Acquisition of fleet, 77- Haryana Roadways Depots | 130.00 | 350.00 | 361.73 | 118.27 | 24.64 |
| 7 | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | |
| 60 | 4700-Capital Outlay on Major Irrigation, 07 Satluj Yamuna Link Project, 800- Other Expenditure, 98-Construction of Canal (SYL) | 100.00 | 0.00 | 0.07 | 99.93 | 99.93 |
| 61 | 4700-Capital Outlay on Major Irrigation, 80-General,800-Other Expenditure,98-Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP) | 500.00 | 0.00 | 0.00 | 500.00 | 100.00 |
| 62 | 4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertaking,96-Equity Capital to DHBVNL | 269.77 | 0.00 | 2.00 | 267.77 | 99.26 |
| 63 | 4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertaking,97-Equity Capital to UHBVNL | 226.66 | 0.00 | 2.00 | 224.66 | 99.12 |
| 64 | 4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertaking,99-Equity Capital HVPNL | 243.79 | 0.00 | 2.00 | 241.79 | 99.18 |
| 8 | 20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | | | | | |
| 65 | 4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply,98-Accelerated Rural Water Supply,99-NRDWP- Coverage Central Renamed Jal Jeevan Mission (JJM) Coverage | 860.00 | 0.00 | 467.03 | 392.97 | 45.69 |
| 66 | 4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 800-Other expenditure, 96- Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP) | 450.00 | 0.00 | 0.00 | 450.00 | 100.00 |
| 67 | 4217-Capital Outlay on Urban Development,60-Other Urban Development Schemes, 001-Direction and Administration, 98-Performance Linked Outlay (PLO) of DLB-Director Urban Local Bodies (CAP) | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 100.00 |
| 68 | 4217-Capital Outlay on Urban Development,60-Other Urban Development Schemes, 051- Construction,87-Grant in aid to Municipality on the recommendation of State Finance Commission (Unauthorised Scheme) | 720.00 | 0.00 | 341.00 | 379.00 | 52.64 |

| Sr. No. | Grant Name and Scheme Name | Budget Estimate | Supplementary | Expenditure | Saving | Percentage savings over budget |
|------------------------|--|-----------------|---------------|-------------|----------|--------------------------------|
| 69 | 4217-Capital Outlay on Urban Development,60-Other Urban Development Schemes, 051- Construction,88-Performance Linked Outlay (PLO) of Town and Country Planning Department (TCP-PLO-CAP) | 1,055.02 | 0.00 | 0.00 | 1,055.02 | 100.00 |
| 70 | 4217-Capital Outlay on Urban Development,60-Other Urban Development Schemes, 051- Construction,89-Mangal Nagar Vikas Yojana | 1,000.00 | 0.00 | 240.55 | 759.45 | 75.95 |
| 71 | 4217-Capital Outlay on Urban Development,60-Other Urban Development Schemes,789-Special Component Plan for Scheduled Castes, 99-Grant-in -aid to Municipalities for SC Component for State Finance Commission Devolution (Unauthorized Scheme) | 280.00 | 0.00 | 158.33 | 121.67 | 43.45 |
| 72 | 4515-Capital Outlay on other Rural Development Programmes,101-Panchayati Raj,96-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission | 820.00 | 0.00 | 205.20 | 614.80 | 74.98 |
| 73 | 4515-Capital Outlay on other Rural Development Programmes,101-Panchayati Raj,97-Haryana Gramin Vikas Yojana (HGVY) | 500.00 | 0.00 | 98.68 | 401.32 | 80.26 |
| 74 | 4515-Capital Outlay on other Rural Development Programmes,101-Panchayati Raj,98-Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) | 690.00 | 0.00 | 0.00 | 690.00 | 100.00 |
| 75 | 4515-Capital Outlay on other Rural Development Programmes,101-Panchayati Raj,99-Deenbandhu Haryana Gram Uday Yojana | 200.00 | 0.00 | 34.71 | 165.29 | 82.65 |
| 76 | 4515-Capital Outlay on other Rural Development Programmes,103-Rural Development, 99-Irrigation Efficiency Scheme under NABARD for development works renamed as Vidhayal Adarsh Gram Yojana (VAGY) | 180.20 | 0.00 | 16.17 | 164.03 | 91.03 |
| 77 | 4515-Capital Outlay on other Rural Development Programmes,789-Special Component Plan for Scheduled Castes,99-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (SCSP) | 210.00 | 0.00 | 52.50 | 157.50 | 75.00 |
| Capital Charged | | | | | | |
| 1 | 08-Public Debt | | | | | |
| 78 | 6003-Internal Debt of the State Government, 108-Loans from National Co-operative Development Corporation,99-Loans from National Co-operative Development Corporation | 14,800.00 | 0.00 | 8,436.10 | 6,363.90 | 43.00 |
| 79 | 6004-Loans and Advances from the Central Government, 02- Loans for State/ Union Territory Plan Schemes,101-Block loans, 51-NA | 374.32 | 0.00 | 116.56 | 257.76 | 68.86 |

Appendix 3.15

(Reference: Paragraph 3.3.5 (ii); Page 91)

Details of the schemes¹ for which provision of ₹ 10 crore and above and saving was more than 50 per cent of total provision during last three years

(₹ in crore)

| Sr. No. | Scheme | Year | Total | Actual Expenditure | Saving | Saving (In per cent) |
|---------|---|---------|--------|--------------------|--------|----------------------|
| 1. | Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran [P-02-10-2401-51-109-76-51] | 2020-21 | 200.00 | 0.00 | 200.00 | 100 |
| | | 2021-22 | 85.00 | 0.00 | 85.00 | 100 |
| | | 2022-23 | 45.00 | 2.33 | 42.67 | 95 |
| 2. | National Food Security Mission [P-02-10-2401-51-109-77-51] | 2020-21 | 21.15 | 9.48 | 11.67 | 55 |
| | | 2021-22 | 23.25 | 4.00 | 19.25 | 83 |
| | | 2022-23 | 42.17 | 18.42 | 23.75 | 56 |
| 3. | Soil Health Cards Scheme [P-02-10-2402-51-101-95-51] | 2020-21 | 14.00 | 4.20 | 9.80 | 70 |
| | | 2021-22 | 14.00 | 0.60 | 13.40 | 96 |
| | | 2022-23 | 10.00 | 5.00 | 5.00 | 50 |
| 4. | Members of State Legislature [P-01-06-2071-01-111-99-51] | 2020-21 | 184.50 | 83.01 | 101.49 | 55 |
| | | 2021-22 | 188.19 | 25.88 | 162.31 | 86 |
| | | 2022-23 | 100.00 | 33.47 | 66.53 | 67 |
| 5. | Guarantee Redemption Fund-Transfer to Reserve Fund and Deposits Account (Major Head -8235) [P-01-06-2075-51-797-99-51] | 2020-21 | 167.00 | 0.00 | 167.00 | 100 |
| | | 2021-22 | 167.00 | 0.00 | 167.00 | 100 |
| | | 2022-23 | 167.00 | 0.00 | 167.00 | 100 |
| 6. | Mukhya Mantri Parivar Samridhi Yojana (MMPSY) [P-01-06-2075-51-800-88-51] | 2020-21 | 900.60 | 383.68 | 516.92 | 57 |
| | | 2021-22 | 823.74 | 1.64 | 822.10 | 100 |
| | | 2022-23 | 802.85 | 0.46 | 802.39 | 99 |
| 7. | Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula [P-01-18-4220-60-101-97-51] | 2020-21 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 10.00 | 0.00 | 10.00 | 100 |
| 8. | HBA Advance to Ministers, Dy. Ministers, State Ministers Presiding Officers and State Legislators [P-01-07-7610-51-201-98-51] | 2020-21 | 15.00 | 4.38 | 10.62 | 71 |
| | | 2021-22 | 15.00 | 3.60 | 11.40 | 76 |
| | | 2022-23 | 10.00 | 2.28 | 7.72 | 77 |
| 9. | Strengthening of Fire Services [P-01-20-2217-80-192-98-51] | 2020-21 | 60.00 | 0.00 | 60.00 | 100 |
| | | 2021-22 | 50.00 | 0.00 | 50.00 | 100 |
| | | 2022-23 | 25.00 | 0.00 | 25.00 | 100 |
| 10. | Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils [P-01-20-2217-80-192-92-51] | 2020-21 | 403.00 | 70.51 | 332.49 | 83 |
| | | 2021-22 | 149.47 | 10.21 | 139.26 | 93 |
| | | 2022-23 | 268.00 | 20.08 | 247.92 | 93 |
| 11. | Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) [P-01-20-2515-51-102-96-99] | 2020-21 | 30.00 | 0.00 | 30.00 | 100 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 10.00 | 0.00 | 10.00 | 100 |
| 12. | Setting up of Science City at Sonipat [P-01-19-5425-51-600-99-51] | 2020-21 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 50.00 | 0.00 | 50.00 | 100 |
| 13. | Executive Engineer under Multipurpose River Project (Comml.) [P-01-19-2700-01-001-91-51] | 2020-21 | 114.85 | 4.91 | 109.94 | 96 |
| | | 2021-22 | 114.85 | 5.15 | 109.70 | 96 |
| | | 2022-23 | 119.55 | 5.31 | 114.24 | 96 |
| 14. | Special Revenue under Multipurpose River Project (Comml.) [P-01-19-2700-01-001-89-51] | 2020-21 | 28.09 | 0.83 | 27.26 | 97 |
| | | 2021-22 | 29.34 | 1.13 | 28.21 | 96 |
| | | 2022-23 | 33.08 | 0.67 | 32.41 | 98 |
| 15. | Superintending Engineer under West Jamuna Canal Project (Comml.) [P-01-19-2700-02-001-92-51] | 2020-21 | 25.90 | 1.12 | 24.78 | 96 |
| | | 2021-22 | 27.35 | 0.70 | 26.65 | 97 |
| | | 2022-23 | 27.55 | 0.63 | 26.92 | 98 |
| 16. | Special Revenue under West Jamuna Canal Project (Comml.) [P-01-19-2700-02-001-89-51] | 2020-21 | 45.00 | 2.46 | 42.54 | 95 |
| | | 2021-22 | 51.16 | 1.45 | 49.71 | 97 |
| | | 2022-23 | 51.84 | 1.45 | 50.39 | 97 |
| 17. | Executive Engineer under Non-Commercial Irrigation Project [P-01-19-2700-18-001-91-51] | 2020-21 | 79.25 | 12.11 | 67.14 | 85 |
| | | 2021-22 | 68.62 | 15.27 | 53.35 | 78 |
| | | 2022-23 | 68.62 | 14.53 | 54.09 | 79 |
| 18. | Chief Engineer under Non-Commercial Irrigation Project (Comml.) [P-01-19-2700-80-001-93-51] | 2020-21 | 63.74 | 11.48 | 52.26 | 82 |
| | | 2021-22 | 98.41 | 14.31 | 84.10 | 85 |
| | | 2022-23 | 96.36 | 9.79 | 86.57 | 90 |

¹ In 2021-22 there were 47 budgetary demands for grants which have been consolidated into 20 budgetary demands for grants in financial year 2022-23 by the Government of Haryana.

| Sr. No. | Scheme | Year | Total | Actual Expenditure | Saving | Saving (In per cent) |
|---------|--|---------|--------|--------------------|--------|----------------------|
| 19. | Construction of Canal (SYL) [P-01-19-4700-07-800-98-51] | 2020-21 | 100.00 | 0.00 | 100.00 | 100 |
| | | 2021-22 | 100.00 | 4.72 | 95.28 | 95 |
| | | 2022-23 | 100.00 | 0.07 | 99.93 | 99 |
| 20. | Micro Irrigation under Irrigation Efficiency Scheme under NABARD [P-01-19-4701-07-800-97-51] | 2020-21 | 170.00 | 0.00 | 170.00 | 100 |
| | | 2021-22 | 150.00 | 0.00 | 150.00 | 100 |
| | | 2022-23 | 150.00 | 66.63 | 83.37 | 56 |
| 21. | Purchase of Spare Parts, Air Crafts & Other Equipments [P-01-17-5053-60-052-99-51] | 2020-21 | 15.16 | 0.76 | 14.40 | 95 |
| | | 2021-22 | 15.16 | 2.01 | 13.15 | 87 |
| | | 2022-23 | 125.20 | 24.87 | 100.33 | 80 |
| 22. | Swaran Jayanti scheme for residential complex/Transit flats at subdivision level [P-01-17-4216-01-106-76-51] | 2020-21 | 10.00 | 0.80 | 9.20 | 92 |
| | | 2021-22 | 10.00 | 4.25 | 5.75 | 58 |
| | | 2022-23 | 10.00 | 4.14 | 5.86 | 59 |
| 23. | Monthly Stipend to BC-A students in Classes IX-XII [P-01-12-2202-02-107-86-51] | 2020-21 | 25.00 | 0.00 | 25.00 | 100 |
| | | 2021-22 | 25.00 | 0.00 | 25.00 | 100 |
| | | 2022-23 | 27.00 | 4.50 | 22.50 | 83 |
| 24. | Establishment of Nursing School/ College/MPHW Male [P-01-14-2210-05-105-71-51] | 2020-21 | 25.00 | 5.26 | 19.74 | 79 |
| | | 2021-22 | 20.00 | 9.52 | 10.48 | 52 |
| | | 2022-23 | 20.00 | 9.75 | 10.25 | 51 |
| 25. | Financial Assistance for higher competitive/entrance exam to SC student [P-01-16-2225-01-277-88-51] | 2020-21 | 19.00 | 5.31 | 13.69 | 72 |
| | | 2021-22 | 20.00 | 0.00 | 20.00 | 100 |
| | | 2022-23 | 20.00 | 0.00 | 20.00 | 100 |
| 26. | Control of Drug Trafficking and setting up de-addiction centre in Haryana. [P-01-16-2235-02-101-64-51] | 2020-21 | 10.00 | 3.39 | 6.61 | 66 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 10.00 | 0.09 | 9.91 | 99 |
| 27. | Supplementary Nutrition Programme for Scheduled Castes [P-02-12-2236-02-789-98-51] | 2020-21 | 59.60 | 13.74 | 45.86 | 77 |
| | | 2021-22 | 59.60 | 15.63 | 43.97 | 74 |
| | | 2022-23 | 60.00 | 29.04 | 30.96 | 52 |
| 28. | Scheme for Poshan Abhiyan [P-02-12-2236-80-102-99-51] | 2020-21 | 51.99 | 20.48 | 31.51 | 61 |
| | | 2021-22 | 74.49 | 8.37 | 66.12 | 89 |
| | | 2022-23 | 65.40 | 17.52 | 47.88 | 73 |
| 29. | Construction of Anganwadi centres- State Contribution [P-01-12-4235-02-102-99-98] | 2020-21 | 60.00 | 6.70 | 53.30 | 89 |
| | | 2021-22 | 40.00 | 13.19 | 26.81 | 67 |
| | | 2022-23 | 50.00 | 0.39 | 49.61 | 99 |
| 30. | Establishment of Haryana Skill Development Mission [P-01-18-2230-03-001-92-51] | 2020-21 | 10.20 | 4.50 | 5.70 | 56 |
| | | 2021-22 | 240.20 | 4.50 | 235.70 | 98 |
| | | 2022-23 | 50.00 | 12.45 | 37.55 | 75 |
| 31. | Head Quarter Staff for conduct of Panchayat Elections [P-01-03-2015-51-101-99] | 2020-21 | 35.03 | 5.68 | 29.35 | 84 |
| | | 2021-22 | 34.15 | 12.13 | 22.02 | 64 |
| | | 2022-23 | 38.59 | 12.96 | 25.63 | 66 |
| 32. | Grant-in-Aid for Development of Shivalik Area [P-01-04-2705-51-102-99-51] | 2020-21 | 12.00 | 3.00 | 9.00 | 75 |
| | | 2021-22 | 12.00 | 3.00 | 9.00 | 75 |
| | | 2022-23 | 12.00 | 4.80 | 7.20 | 60 |
| 33. | Jails [P-01-05-4216-01-106-97-51] | 2020-21 | 50.00 | 14.79 | 35.21 | 70 |
| | | 2021-22 | 30.00 | 10.88 | 19.12 | 64 |
| | | 2022-23 | 30.00 | 11.13 | 18.87 | 63 |
| 34. | Pensionary charges in respect of High Court Judges [P-01-06-2071-01-106-51] | 2020-21 | 103.00 | 23.13 | 79.87 | 78 |
| | | 2021-22 | 105.06 | 7.15 | 97.91 | 93 |
| | | 2022-23 | 105.00 | 10.08 | 94.92 | 90 |
| 35. | Interest Free Loan in lieu of deferred sales Tax / VAT [P-01-07-6851-51-102-90] | 2020-21 | 50.00 | 12.50 | 37.50 | 75 |
| | | 2021-22 | 40.00 | 19.29 | 20.71 | 52 |
| | | 2022-23 | 40.00 | 3.63 | 36.37 | 91 |
| 36. | Scheme for Quality Control on Agriculture Inputs [P-01-10-2401-51-105-96] | 2020-21 | 27.75 | 11.23 | 16.52 | 60 |
| | | 2021-22 | 27.75 | 2.81 | 24.94 | 90 |
| | | 2022-23 | 15.00 | 3.50 | 11.50 | 77 |
| 37. | Payment from Interest Accrued on Compensatory Afforestation Fund [P-01-10-2406-04-103-92] | 2020-21 | 30.62 | 15.01 | 15.61 | 51 |
| | | 2021-22 | 14.73 | 6.58 | 8.15 | 55 |
| | | 2022-23 | 18.01 | 0.98 | 17.03 | 95 |
| 38. | Expenditure towards restoration work after mining [P-01-10-2853-02-102-99] | 2020-21 | 28.60 | 10.31 | 18.29 | 64 |
| | | 2021-22 | 103.35 | 22.12 | 81.23 | 79 |
| | | 2022-23 | 123.70 | 5.91 | 117.79 | 95 |
| 39. | Setting up of Milk Chilling Centre at Dabwali renamed as Strengthening of Milk Chilling Centres [P-01-11-2425-51-108-94] | 2020-21 | 21.35 | 0.15 | 21.20 | 99 |
| | | 2021-22 | 21.35 | 0.00 | 21.35 | 100 |
| | | 2022-23 | 127.00 | 0.58 | 126.42 | 99 |
| 40. | Rashtriya Uchcharat Shiksha Abhiyan (RUSA) [P-02-12-2202-03-103-97] | 2020-21 | 75.00 | 18.25 | 56.75 | 76 |
| | | 2021-22 | 60.00 | 0.00 | 60.00 | 100 |
| | | 2022-23 | 24.00 | 0.00 | 24.00 | 100 |
| 41. | Rajiv Gandhi National Creche Scheme [P-02-12-2235-02-102-69] | 2020-21 | 18.00 | 1.31 | 16.69 | 93 |
| | | 2021-22 | 25.00 | 1.47 | 23.53 | 94 |
| | | 2022-23 | 30.00 | 7.48 | 22.52 | 75 |

| Sr. No. | Scheme | Year | Total | Actual Expenditure | Saving | Saving (In per cent) |
|---------|--|---------|----------|--------------------|----------|----------------------|
| 42. | Gender Sensitization [P-01-12-2235-02-103-79] | 2020-21 | 40.17 | 12.97 | 27.20 | 68 |
| | | 2021-22 | 40.34 | 18.21 | 22.13 | 55 |
| | | 2022-23 | 40.00 | 1.12 | 38.88 | 97 |
| 43. | Construction of Anganwadri Centres [P-02-12-4235-02-102-99] | 2020-21 | 20.00 | 2.06 | 17.94 | 90 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 10.00 | 0.00 | 10.00 | 100 |
| 44. | Construction of Anganwadri Centres-NABARD Contribution [P-01-12-4235-02-102-99-99] | 2020-21 | 20.00 | 4.03 | 15.97 | 80 |
| | | 2021-22 | 20.00 | 6.39 | 13.61 | 68 |
| | | 2022-23 | 20.00 | 1.40 | 18.60 | 93 |
| 45. | Construction of Anganwari Centre [P-01-12-4235-02-789-99] | 2020-21 | 15.00 | 0.50 | 14.50 | 97 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 10.00 | 0.00 | 10.00 | 100 |
| 46. | Construction of Kalpana Chawla Government Medical College Karnal [P-01-14-4210-03-105-96] | 2020-21 | 30.00 | 11.48 | 18.52 | 62 |
| | | 2021-22 | 20.00 | 5.00 | 15.00 | 75 |
| | | 2022-23 | 50.00 | 0.07 | 49.93 | 99 |
| 47. | Modernisation of Machinery and Equipment [P-01-15-4250-51-800-97] | 2020-21 | 35.00 | 4.76 | 30.24 | 86 |
| | | 2021-22 | 35.00 | 1.89 | 33.11 | 95 |
| | | 2022-23 | 15.00 | 2.11 | 12.89 | 86 |
| 48. | Accessible India Campaign Sugama Bharat Abhiyan (SIPDA) [P-03-16-4235-02-101-92] | 2020-21 | 18.00 | 0.75 | 17.25 | 96 |
| | | 2021-22 | 18.00 | 0.00 | 18.00 | 100 |
| | | 2022-23 | 18.00 | 0.00 | 18.00 | 100 |
| 49. | Administration of Justice [P-02-17-4059-60-051-99] | 2020-21 | 100.00 | 21.18 | 78.82 | 79 |
| | | 2021-22 | 50.00 | 20.99 | 29.01 | 58 |
| | | 2022-23 | 80.00 | 23.23 | 56.77 | 71 |
| 50. | Maintenance of Aerodromes[P-01-17-5053-60-102-99] | 2020-21 | 50.00 | 1.21 | 48.79 | 98 |
| | | 2021-22 | 50.00 | 13.58 | 36.42 | 73 |
| | | 2022-23 | 110.00 | 41.08 | 68.92 | 63 |
| 51. | Executive Engineer-under West Jamuna Canal Project (Comm) [P-01-19-2700-02-001-91-51] | 2020-21 | 427.95 | 22.84 | 405.11 | 95 |
| | | 2021-22 | 457.60 | 16.58 | 441.02 | 96 |
| | | 2022-23 | 489.00 | 14.10 | 474.90 | 97 |
| 52. | Development of Village Pond renamed as Development / Restoration of pond [P-01-19-2700-80-190-96] | 2020-21 | 1,002.00 | 6.46 | 995.54 | 99 |
| | | 2021-22 | 802.00 | 128.52 | 673.48 | 84 |
| | | 2022-23 | 504.12 | 128.86 | 375.26 | 74 |
| 53. | Construction of Canals (Mewat) [P-01-19-4701-22-800-98] | 2020-21 | 200.00 | 0.00 | 200.00 | 100 |
| | | 2021-22 | 100.00 | 0.87 | 99.13 | 99 |
| | | 2022-23 | 100.00 | 0.93 | 99.07 | 99 |
| 54. | Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations [P-01-20-2217-80-191-96] | 2020-21 | 1,606.40 | 202.87 | 1,403.53 | 87 |
| | | 2021-22 | 2,066.61 | 750.32 | 1,316.29 | 64 |
| | | 2022-23 | 1,610.00 | 710.99 | 899.01 | 56 |
| 55. | Swachh Bharat Mission [P-02-20-2217-80-192-88] | 2020-21 | 248.12 | 57.77 | 190.35 | 77 |
| | | 2021-22 | 364.86 | 199.50 | 165.36 | 45 |
| | | 2022-23 | 300.00 | 33.82 | 266.18 | 89 |
| 56. | Scheme assistance of Haryana Rural Development Authority [P-01-20-2515-51-102-90] | 2020-21 | 30.00 | 0.00 | 30.00 | 100 |
| | | 2021-22 | 20.00 | 5.00 | 15.00 | 75 |
| | | 2022-23 | 30.00 | 0.00 | 30.00 | 100 |
| 57. | Scheme for Sanitation under Swachh Bharat Mission (Gramin) [P-02-20-2515-51-102-93] | 2020-21 | 245.00 | 80.77 | 164.23 | 67 |
| | | 2021-22 | 532.37 | 99.82 | 432.55 | 81 |
| | | 2022-23 | 300.00 | 11.07 | 288.93 | 96 |
| 58. | Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff [P-01-20-2515-51-196-99] | 2020-21 | 668.92 | 161.48 | 507.44 | 76 |
| | | 2021-22 | 467.76 | 153.03 | 314.73 | 67 |
| | | 2022-23 | 302.92 | 56.83 | 246.09 | 81 |
| 59. | Scheme for assistance to Haryana Rural Development Authority [P-01-20-2515-51-789-91] | 2020-21 | 20.00 | 0.00 | 20.00 | 100 |
| | | 2021-22 | 20.00 | 5.00 | 15.00 | 75 |
| | | 2022-23 | 20.00 | 0.00 | 20.00 | 100 |
| 60. | Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes-[P-02-20-2515-51-789-98] | 2020-21 | 60.00 | 25.78 | 34.22 | 57 |
| | | 2021-22 | 50.00 | 14.81 | 35.19 | 70 |
| | | 2022-23 | 50.00 | 0.00 | 50.00 | 100 |
| 61. | Scheme for Swarn Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes-[P-02-20-2515-51-789-99] | 2020-21 | 20.00 | 0.00 | 20.00 | 100 |
| | | 2021-22 | 10.00 | 0.00 | 10.00 | 100 |
| | | 2022-23 | 10.00 | 0.00 | 10.00 | 100 |

Appendix 3.16

(Reference: Paragraph 3.4.4; Page 97)

Details showing rush of expenditure in last quarter/month of the year where expenditure is ₹ 10 crore and above and 50 per cent and above of the total expenditure.

| Sr. No. | Grant Number | Head of Account | Total expenditure during the year | Expenditure during the last quarter of the year | | Expenditure during March 2023 | |
|---------|--|--|-----------------------------------|---|---------------------------------|-------------------------------|---------------------------------|
| | | | | Amount (₹ in crore) | Percentage of total expenditure | Amount (₹ in crore) | Percentage of total expenditure |
| 1. | 4-Revenue/ Excise and Taxation | 2245-Relief on Account of Natural Calamities | 681.50 | 572.12 | 84 | 329.33 | 48 |
| 2. | | 2705-Command Area Development | 18.15 | 10.05 | 55 | 7.29 | 40 |
| 3. | 6-Finance /Planning and Statistics | 2048-Appropriation for Reduction or Avoidance of Debt | 300.00 | 300.00 | 100 | 300.00 | 100 |
| 4. | | 5475- Capital outlay on other General Economic Services | 230.41 | 149.03 | 65 | 81.39 | 35 |
| 5. | 10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries / Forest and Wild Life/ Ecology and Environment | 4401- Capital Outlay on Crop Husbandry | 31.97 | 25.34 | 79 | 25.33 | 79 |
| 6. | 13-Sports and Youth Welfare / Art and Culture/ Tourism | 4202-Capital Outlay on Education, Sports, Art and Culture | 109.99 | 71.62 | 65 | 9.56 | 9 |
| 7. | | 5452-Capital Outlay on Tourism | 78.86 | 53.58 | 68 | 0.00 | 0 |
| 8. | 14-Health/ DMER/ AYUSH/ ESI/ FDA | 4059-Capital Outlay on Public Works | 20.00 | 10.00 | 50 | 0.00 | 0 |
| 9. | 17-Buildings and Roads/ Transport/ Civil Aviation | 3054-Roads and Bridges | 650.37 | 367.23 | 56.46 | 311.29 | 48 |
| 10. | | 5053-Capital Outlay on Civil Aviation | 411.00 | 248.41 | 60 | 55.34 | 13 |
| 11. | | 5055-Capital Outlay on Road Transport | 335.19 | 181.85 | 54 | 122.39 | 37 |
| 12. | 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | 4859-Capital Outlay on Telecommunication & Electronic Industries | 148.00 | 148.00 | 100 | 148.00 | 100 |
| 13. | 19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | 2701-Medium Irrigation | 216.37 | 190.94 | 88 | 183.57 | 85 |
| 14. | | 2705-Command Area Development | 665.39 | 394.94 | 59 | 296.19 | 45 |
| 15. | | 2801-Power | 6,764.86 | 3,556.53 | 53 | 872.65 | 13 |
| 16. | | 2810-New and Renewable Energy | 307.34 | 175.33 | 57 | 115.23 | 37 |
| 17. | | 4700-Capital Outlay on Major Irrigation | 869.69 | 577.68 | 66 | 476.40 | 55 |
| 18. | | 4701-Capital Outlay on Medium Irrigation | 754.68 | 442.98 | 59 | 357.44 | 47 |
| 19. | | 4711-Capital Outlay on Flood Control Project | 513.94 | 282.36 | 55 | 228.47 | 44 |
| 20. | 20 Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | 2501-Special Programmes for Rural Development | 126.90 | 65.61 | 51.70 | 12.01 | 9.46 |
| 21. | | 2515- Other Rural Development Programme | 2,140.93 | 1,315.06 | 61.42 | 634.90 | 29.66 |
| | | Total | 15,375.54 | 9,138.66 | 59.44 | 4,566.78 | 29.70 |

Appendix 3.17

(Reference: Paragraph 3.4.4; Page 98)

Statement showing quarter-wise expenditure during 2022-23

| Total Budget Provision (O+S) | Expenditure in 1 st Quarter | Expenditure in 2 nd Quarter | Expenditure in 3rd Quarter | Expenditure in 4 th Quarter | Expenditure in March 2023 | Total Expenditure | Actual expenditure against total expenditure (Quarter- wise/in March) (In per cent) | | | | |
|---|---|---|-------------------------------|---|------------------------------|----------------------|--|-----------------|-----------------|-----------------|------------|
| | | | | | | | 1 st | 2 nd | 3 rd | 4 th | March 2023 |
| (₹ in crore) | | | | | | | | | | | |
| Grant No.1-Vidhan Sabha | | | | | | | | | | | |
| 97.34 | 17.78 | 23.96 | 19.78 | 22.54 | 9.04 | 84.06 | 21 | 28 | 24 | 27 | 11 |
| Grant No.-2 Governor and Council of Ministers | | | | | | | | | | | |
| 214.22 | 24.68 | 48.81 | 36.06 | 80.18 | 51.59 | 189.73 | 13 | 26 | 19 | 42 | 27 |
| Grant No. 3 General Administration/ Elections | | | | | | | | | | | |
| 995.82 | 159.49 | 150.53 | 131.29 | 191.18 | 102.23 | 632.49 | 25 | 24 | 21 | 30 | 16 |
| Grant No.4 Revenue/ Excise and Taxation | | | | | | | | | | | |
| 2,651.83 | 266.58 | 263.66 | 404.55 | 924.46 | 495.09 | 1,859.25 | 14 | 14 | 22 | 50 | 27 |
| Grant No. 5 Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority) | | | | | | | | | | | |
| 8,851.39 | 1,921.99 | 1,951.69 | 1,346.43 | 2,005.29 | 827.23 | 7,225.40 | 26 | 27 | 19 | 28 | 11 |
| Grant no.-6-Finance/ Planning and Statistics | | | | | | | | | | | |
| 35,248.83 | 6,700.11 | 9,535.45 | 7,628.16 | 9,303.77 | 4,514.43 | 33,167.49 | 20 | 29 | 23 | 28 | 14 |
| Grant No. 10 Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/Ecology and Environment | | | | | | | | | | | |
| 6,825.52 | 766.65 | 819.09 | 1,296.01 | 1,166.72 | 236.06 | 4,048.47 | 19 | 20 | 32 | 29 | 6 |
| Grant No. 12 Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development | | | | | | | | | | | |
| 23,976.34 | 4,940.63 | 4,686.39 | 4,815.28 | 4,952.45 | 2,538.12 | 19,394.75 | 25 | 24 | 25 | 26 | 13 |
| Grant No.-13 Sports and Youth Welfare/ Art and Culture/ Tourism | | | | | | | | | | | |
| 849.46 | 125.11 | 126.44 | 117.56 | 229.13 | 53.10 | 598.24 | 21 | 21 | 20 | 38 | 9 |
| Grant No. 14 Health/ DMER/ AYUSH/ ESI/ FDA | | | | | | | | | | | |
| 9,314.15 | 2,383.15 | 1,502.08 | 1,664.68 | 2,150.26 | 713.32 | 7,700.17 | 31 | 19 | 22 | 28 | 9 |
| Grant No. 15 Labour/ Employment/ Skill Development & Industrial Training | | | | | | | | | | | |
| 2,082.65 | 295.76 | 282.81 | 316.87 | 325.00 | 120.75 | 1,220.44 | 24 | 23 | 26 | 27 | 10 |
| Grant No. 16.Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen | | | | | | | | | | | |
| 10,574.77 | 2,299.58 | 2,373.33 | 2,443.84 | 2,450.98 | 869.92 | 9,567.73 | 24 | 25 | 25 | 26 | 9 |
| Grant No. 17 Buildings and Roads/ Transport/ Civil Aviation | | | | | | | | | | | |
| 9,829.59 | 1,810.68 | 1,463.03 | 2,078.72 | 2,763.31 | 1,239.82 | 8,115.74 | 22 | 18 | 26 | 34 | 15 |
| Grant No. 18 Information and Publicity/ Electronics & Information Technology/ Printing and Stationery | | | | | | | | | | | |
| 720.54 | 82.97 | 82.37 | 86.31 | 224.39 | 173.93 | 476.04 | 18 | 17 | 18 | 47 | 37 |
| Grant No. 19 Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology | | | | | | | | | | | |
| 14,937.43 | 1,091.51 | 1,699.89 | 3,196.25 | 6,231.87 | 2,767.79 | 12,219.52 | 9 | 14 | 26 | 51 | 23 |
| Grant No. 20 Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department | | | | | | | | | | | |
| 20,502.11 | 2,983.82 | 1,318.22 | 2,268.98 | 4,207.75 | 1871.82 | 10778.77 | 28 | 12 | 21 | 39 | 17 |

Appendix 3.18
(Reference: Paragraph 3.5.1 (v); Page 102)
Persistent savings during last three years in two selected department
under Grant No. 10

(₹ in crore)

| Sr. No | Name of Scheme (Classification) | Year | Budget | Expenditure | Savings (In per cent) |
|---|--|---------|--------|-------------|-----------------------|
| Forest and Wildlife Department | | | | | |
| 1 | Circle/Divisional Staff (2402-51-001-99-51-10-P-01) | 2020-21 | 18.40 | 14.87 | 3.53 (19.19) |
| | | 2021-22 | 21.80 | 18.06 | 3.74 (17.13) |
| | | 2022-23 | 23.21 | 18.05 | 5.16 (22.23) |
| 2 | Establishment of Biodiversity and Ecological Regeneration (2406-01-005-98-51-10-P-01) | 2020-21 | 16.00 | 8.68 | 7.32 (45.75) |
| | | 2021-22 | 16.00 | 7.20 | 8.80 (55) |
| | | 2022-23 | 10.00 | 4.50 | 5.50 (55) |
| 3 | Afforestation Waste land and Agro (2406-01-102-88-51-10-P-01) | 2020-21 | 49.65 | 43.01 | 6.64 (13.37) |
| | | 2021-22 | 49.65 | 44.51 | 5.14 (10.35) |
| | | 2022-23 | 55.00 | 47.33 | 7.67 (13.94) |
| 4 | Extension forestry sides (Plantation on wastelands shelterbelts of Roads Canals and Railway lines) (2406-01-102-97-51-10-P-01) | 2020-21 | 3.92 | 3.10 | 0.82 (20.92) |
| | | 2021-22 | 6.90 | 2.86 | 4.04 (58.53) |
| | | 2022-23 | 7.40 | 2.76 | 4.64 (62.77) |
| 5 | Payment from Interest accrued on Compensatory Afforestation Fund (2406-04-103-92-51-10-P-01) | 2020-21 | 30.62 | 15.01 | 15.61 (50.98) |
| | | 2021-22 | 14.73 | 6.58 | 8.15 (55.34) |
| | | 2022-23 | 18.01 | 0.98 | 17.03 (94.56) |
| Agriculture and Farmers Welfare Department | | | | | |
| 1 | Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran (P-01-10-2401-51-109-76-51) | 2020-21 | 200.00 | 0.00 | 200.00 (100) |
| | | 2021-22 | 85.00 | 0.00 | 85.00 (100) |
| | | 2022-23 | 45.00 | 2.33 | 42.67 (94.82) |
| 2 | Agriculture demonstration and propaganda (P-01-10-2401-51-109-99-51) | 2020-21 | 75.45 | 66.49 | 8.96 (11.87) |
| | | 2021-22 | 80.66 | 69.63 | 11.03 (13.67) |
| | | 2022-23 | 88.55 | 75.81 | 12.74 (14.39) |
| 3 | National Food Security Mission (P-02-10-2401-51-109-77-51) | 2020-21 | 21.15 | 9.48 | 11.67 (55.16) |
| | | 2021-22 | 23.25 | 4.00 | 19.25 (82.78) |
| | | 2022-23 | 42.17 | 18.42 | 23.75 (56.32) |
| 4 | Sub Mission on Agriculture Mechanization (P-02-10-2401-51-109-78-51) | 2020-21 | 200.00 | 76.36 | 123.64 (61.82) |
| | | 2021-22 | 200.00 | 60.79 | 139.21 (69.61) |
| | | 2022-23 | 200.00 | 102.85 | 97.15 (48.57) |
| 5 | Scheme for Rashtriya Krishi Vikas Yojna (P-02-10-2401-51-109-80-51) | 2020-21 | 340.00 | 70.97 | 269.03 (79.13) |
| | | 2021-22 | 200.00 | 132.13 | 67.87 (33.94) |
| | | 2022-23 | 200.00 | 53.45 | 146.55 (73.27) |
| 6 | Scheme for management of Crop residue (P-01-10-2401-51-113-82-51) | 2020-21 | 453.50 | 7.49 | 446.01 (98.35) |
| | | 2021-22 | 306.00 | 15.85 | 290.15 (94.82) |
| | | 2022-23 | 100.00 | 31.17 | 68.83 (68.83) |
| 7 | Scheme for Agricultural Engineering Service (P-01-10-2401-51-113-96-51) | 2020-21 | 8.00 | 4.52 | 3.48 (43.50) |
| | | 2021-22 | 8.00 | 4.40 | 3.60 (44.96) |
| | | 2022-23 | 8.00 | 4.27 | 3.73 (46.66) |
| 8 | Agricultural Engineering (P-01-10-2401-51-113-99-51) | 2020-21 | 13.77 | 11.49 | 2.28 (16.57) |
| | | 2021-22 | 14.60 | 12.64 | 1.96 (13.45) |
| | | 2022-23 | 17.07 | 13.72 | 3.35 (19.63) |
| 9 | National Food Security Mission for Scheduled Castes (P-02-10-2401-51-789-85-51) | 2020-21 | 8.00 | 0.33 | 7.67 (95.93) |
| | | 2021-22 | 8.00 | 1.44 | 6.56 (82) |
| | | 2022-23 | 13.00 | 10.46 | 2.54 (19.53) |
| 10 | National Mission on Sustainable Agriculture (P-02-10-2402-51-102-77-51) | 2020-21 | 19.50 | 0.82 | 18.68 (95.81) |
| | | 2021-22 | 15.00 | 8.33 | 6.67 (44.48) |
| | | 2022-23 | 15.00 | 7.11 | 7.89 (52.61) |
| 11 | Soil Health Cards Scheme (P-02-10-2402-51-101-95-51) | 2020-21 | 14.00 | 4.20 | 9.80 (70.02) |
| | | 2021-22 | 14.00 | 0.60 | 13.40 (95.71) |
| | | 2022-23 | 10.00 | 5.00 | 5.00 (50.01) |
| 12 | Soil Health Cards Scheme for Scheduled Castes farmers (P-02-10-2402-51-789-98-51) | 2020-21 | 3.12 | 0.72 | 2.40 (76.98) |
| | | 2021-22 | 3.30 | 0.10 | 3.20 (96.94) |
| | | 2022-23 | 3.30 | 0.93 | 2.37 (71.70) |

Appendix 3.19

(Reference: Paragraph 3.5.1 (xii); Page 107)

Details of operation of bank accounts without approval of Finance Department in Agriculture & Farmers Welfare Department

(₹ in crore)

| Sr. No. | Name of scheme | Bank name (Account number) | Closing balance |
|----------------|--|-----------------------------------|------------------------|
| 1 | Pradhan Matri Krishi Sinchai Yojana (PMKSY) | HDFC Bank (50100082688078) | 1.31 |
| 2 | On Farm water management- for registration fee | HDFC Bank (13211450000031) | 1.29 |
| 3 | NFSM (Krishi Karman Award) | IndusInd Bank (100054605470) | 1.34 |
| 4 | SMAM | HDFC Bank (50100313563464) | 65.73 |
| 5 | Support to State Extension Programmes for extension Reforms (ATMA) | HDFC Bank (5010031327001) | 0.15 |
| 6 | Support to State Extension Programmes for Extension Reforms (ATMA) | ICICI Bank (09350100690) | 0.88 |
| 7 | Improvement of Crop Statistics (ICS) and Timely Reporting Scheme (TRS) | HDFC Bank (50100334725602) | 0.03 |
| 8 | Haryana Agriculture Development Agency (HADA) | IndusInd Bank (100034212111) | 0.80 |
| | | Total | 71.53 |

Appendix 4.1

(Reference: Paragraph 4.3; Page 118)

Funds transferred directly to the implementing agencies existed in the State

(₹ in crore)

| Sr. No. | Government of India Scheme | Implementing Agency | Amount |
|---------|---|---|------------------|
| 1 | Mahatma Gandhi National Rural Employment Guarantee Programme | Mahatma Gandhi National Rural Employment Guarantee Authority | 310.35 |
| 2 | Schemes for Differently Abled Persons | National Handicapped Finance and Development Corporation and Navjyoti Global Solution Private Limited | 6.97 |
| 3 | Member of Parliament Local Area Development Scheme (MPLADS) | Deputy Commissioners | 31.00 |
| 4 | National AIDS Control and STD Control Programme | Haryana State AIDS Control Society | 26.74 |
| 5 | National Hydrology Project | Haryana Irrigation and Water Resources Department | 3.06 |
| 6 | Biotechnology Research and Development | Amity University, Haryana Manesar Campus and National Dairy Research Institute | 0.09 |
| 7 | Integrated Development of Horticulture | National Horticulture Board, Gurugram, Haryana | 221.04 |
| 8 | Skill Development Initiatives (MoMA) | CPIT Edu-tech Private Limited, Mass Infotech Society and Shiv Education Society | 4.69 |
| 9 | Pradhan Mantri Kisan Sampda Yojana | Shree Shyam Snacks Food Private Limited and Rajat Dall Mill | 3.06 |
| 10 | Payment for Indigenous Urea | Yara Fertilisers India Private Limited | 5,799.52 |
| 11 | Payment for Imported P and K Fertilisers | Masaic India Private Limited | 1,625.01 |
| 12 | Works under Road Wing | SP Singla Construction Private Limited, M/s Kaluwala Construction and others | 332.24 |
| 13 | SAMARTHYA (Shakti Sadan (Swadhar Ujjawla Widow Home) Shakti Niwas Palna PMMVY National Hub for Women Empowerment Gender Budget Research Skilling Media etc. | Women and Child Development Department | 49.64 |
| 14 | Rashtriya Gokul Mission | Central Institute for research on Buffaloes, Haryana Dairy Development Cooperation Federation Limited and National Dairy Research Institute | 11.74 |
| 15 | Pradhan Mantri Kisan Samman Nidhi | Department of Agriculture, Haryana | 988.00 |
| 16 | Rashtriya Krishi Vikas Yojana | Directorate of Agriculture and Farmers Welfare, Haryana CCS Haryana Agriculture University Hisar and others | 224.45 |
| 17 | Infrastructure Development and Capacity Building (MSME) | Directorate of MSME | 7.47 |
| 18 | Science and Technology Institutional and Human Capacity Building | Regional Centre for Biotechnology, GJU of Science and Technology, Hisar and others | 0.54 |
| 19 | Livestock Health and Disease Control Central Sector | Haryana Livestock Development Board | 27.54 |
| 20 | Atal Innovation Mission (AIM) including Self Employment and Talent Utilisation (SETU) | ACIC SGTU Community Innovation Centre Tycheejuno Specialty Tyres Private Limited and others | 6.59 |
| 21 | Integrated Management of Public Distribution System | Director Food Civil Supplies and Consumer Affairs Haryana | 1.23 |
| 22 | Atal Bhujal Yojana | SPMU, I&WR Department Haryana | 163.42 |
| 23 | Bio Power (off Grid) Bio Energy Programme | Amrit Fertilizer and Haryana Renewable Energy Development Agency | 3.53 |
| 24 | Jal Jeevan Mission (JJM) National Rural Drinking Water Mission | Engineer-in-Chief, Haryana Public Health Engineering Department | 463.00 |
| 25 | Khelo India | M/s Haryana Sports Development Funds | 5.56 |
| 26 | Footwear Leather and Accessories Development Programme (FLADP) | Siddh Lamifab Private Limited, H.S. Polymers Private Limited, AP Industries and others | 16.18 |
| 27 | Smart Grids | National Smart Grids Mission | 25.76 |
| 28 | Road Work – EAP Component | Atlas Construction Private Limited, Atcon India Limited (JV) and Atcon India Limited – Atlas Construction Private Limited (JV). | 33.23 |
| 29 | Research and Development (Support Programme) | National Institute of Solar Energy | 40.38 |
| 30 | Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (PMJAY) | Ayushman Bharat Haryana and Haryana Protection Authority | 143.53 |
| 31 | Reform Linked Distribution Scheme Power | Rural Electrification Corporation Limited and Power Grid Corporation of India Limited | 3,757.86 |
| 32 | Other Schemes having a release below Rs. Thousand Lakhs | | 90.06 |
| | Total | | 14,423.48 |

Source: Finance Accounts–Appendix VI

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

| Sr. No. | Name of the Head | Year | Total grants paid | | UCs due | | UCs received | | UCs outstanding | |
|---------|------------------------------------|----------|-------------------|----------|---------|----------|--------------|----------|-----------------|----------|
| | | | Items | Amount | Items | Amount | Items | Amount | Items | Amount |
| 1 | Police (2055) | 2019-20 | 1 | 34.33 | 1 | 34.33 | 1 | 34.33 | 0 | 0 |
| | | 2020-21 | 2 | 115.41 | 2 | 115.41 | 1 | 38.80 | 1 | 76.61 |
| | | 2021-22 | 3 | 168.00 | 3 | 168.00 | 0 | 0.00 | 1 | 168.00 |
| 2 | General Education (2202) | 2014-15 | 739 | 1,382.54 | 6 | 0.99 | 0 | 0.00 | 6 | 0.99 |
| | | 2015-16 | 1,063 | 1,542.62 | 11 | 0.71 | 0 | 0.00 | 11 | 0.71 |
| | | 2016-17 | 1,332 | 1,618.88 | 7 | 0.37 | 0 | 0.00 | 7 | 0.37 |
| | | 2017-18 | 1,385 | 1,656.36 | 3 | 24.1 | 2 | 20.10 | 1 | 4.00 |
| | | 2018-19 | 866 | 1,560.24 | 3 | 137.8 | 2 | 1.39 | 1 | 136.41 |
| | | 2019-20 | 47 | 545.79 | 38 | 446.26 | 17 | 198.42 | 21 | 247.84 |
| | | 2020-21 | 142 | 1,468.19 | 142 | 1,468.19 | 26 | 448.80 | 116 | 1019.39 |
| 2021-22 | 178 | 1,454.40 | 178 | 1,454.40 | 0 | 0.00 | 178 | 1,454.40 | | |
| 3 | Technical Education (2203) | 2016-17 | 102 | 227.06 | 1 | 10.00 | 0 | 0.00 | 1 | 10.00 |
| | | 2017-18 | 90 | 218.18 | 3 | 12.65 | 0 | 0.00 | 3 | 12.65 |
| | | 2018-19 | 109 | 252.21 | 1 | 0.01 | 1 | 0.01 | 0 | 0.00 |
| | | 2020-21 | 56 | 228.60 | 56 | 228.60 | 56 | 228.60 | 0 | 0.00 |
| 2021-22 | 39 | 119.25 | 39 | 119.25 | 0 | 0.00 | 39 | 119.25 | | |
| 4 | Sports and Youth Services (2204) | 2015-16 | 130 | 124.02 | 12 | 0.64 | 8 | 0.32 | 4 | 0.32 |
| | | 2016-17 | 56 | 90.69 | 14 | 6.61 | 0 | 0.00 | 14 | 6.61 |
| | | 2017-18 | 229 | 73.14 | 7 | 2.05 | 1 | 0.00 | 6 | 2.05 |
| | | 2018-19 | 544 | 79.62 | 10 | 0.04 | 10 | 0.04 | 0 | 0.00 |
| | | 2019-20 | 1 | 0.19 | 1 | 0.19 | 1 | 0.19 | 0 | 0.00 |
| | | 2020-21 | 50 | 2.70 | 50 | 2.70 | 0 | 0.00 | 50 | 2.70 |
| 2021-22 | 37 | 73.46 | 37 | 73.46 | 0 | 0.00 | 37 | 73.46 | | |
| 5 | Art and Culture (2205) | 2015-16 | 7 | 3.51 | 1 | 0.30 | 0 | 0.00 | 1 | 0.30 |
| | | 2018-19 | 3 | 12.73 | 2 | 12.68 | 2 | 12.68 | 0 | 0.00 |
| | | 2019-20 | 1 | 2.00 | 1 | 2.00 | 0 | 0.00 | 1 | 2.00 |
| | | 2020-21 | 1 | 0.30 | 1 | 0.30 | 0 | 0.00 | 1 | 0.30 |
| 6 | Medical (2210) | 2018-19 | 86 | 1,229.21 | 4 | 2.14 | 4 | 2.14 | 0 | 0.00 |
| | | 2019-20 | 54 | 796.03 | 26 | 430.37 | 23 | 391.89 | 3 | 38.48 |
| | | 2020-21 | 47 | 814.12 | 47 | 814.12 | 26 | 644.68 | 21 | 169.44 |
| | | 2021-22 | 41 | 1,195.39 | 41 | 1,195.39 | 0 | 0.00 | 41 | 1,195.39 |
| 7 | Urban Development (2217) | 2012-13 | 96 | 1,274.01 | 17 | 215.75 | 5 | 55.89 | 12 | 159.87 |
| | | 2013-14 | 73 | 1,120.80 | 17 | 342.65 | 8 | 148.74 | 9 | 193.91 |
| | | 2014-15 | 87 | 1,115.43 | 21 | 134.91 | 18 | 116.73 | 3 | 18.18 |
| | | 2015-16 | 122 | 1,478.70 | 49 | 293.09 | 21 | 147.13 | 28 | 145.97 |
| | | 2016-17 | 219 | 2,227.25 | 120 | 926.05 | 91 | 769.18 | 29 | 156.86 |
| | | 2017-18 | 395 | 2,781.01 | 249 | 1,074.90 | 12 | 741.02 | 67 | 333.88 |
| | | 2018-19 | 105 | 1,841.76 | 75 | 1,210.65 | 41 | 449.36 | 34 | 761.29 |
| | | 2019-20 | 52 | 1,750.54 | 48 | 1,151.79 | 17 | 947.79 | 31 | 204.00 |
| | | 2020-21 | 42 | 1,652.99 | 42 | 1,652.99 | 17 | 1,196.36 | 25 | 456.64 |
| 2021-22 | 76 | 2,288.38 | 76 | 2,288.38 | 0 | 0.00 | 76 | 2,288.38 | | |
| 8 | Information and Publicity (2220) | 2020-21 | 2 | 0.75 | 2 | 0.75 | 2 | 0.75 | 0 | 0.00 |
| 9 | Labour and Employment (2230) | 2020-21 | 7 | 66.35 | 2 | 1.85 | 0 | 0.00 | 2 | 1.85 |
| | | 2021-22 | 6 | 96.66 | 6 | 96.66 | 0 | 0.00 | 6 | 96.66 |
| 10 | Social Security and Welfare (2235) | 2014-15 | 33 | 43.71 | 2 | 11.53 | 0 | 0.00 | 2 | 11.53 |
| | | 2015-16 | 355 | 50.55 | 3 | 1.83 | 1 | 0.15 | 2 | 1.68 |
| | | 2017-18 | 38 | 34.20 | 5 | 1.79 | 1 | 0.05 | 4 | 1.75 |
| | | 2018-19 | 208 | 87.41 | 2 | 1.19 | 0 | 0.00 | 2 | 1.19 |
| | | 2019-20 | 27 | 12.77 | 22 | 6.85 | 8 | 1.31 | 14 | 5.54 |
| | | 2020-21 | 35 | 45.22 | 35 | 45.22 | 9 | 1.15 | 26 | 44.07 |
| 2021-22 | 30 | 46.22 | 30 | 46.22 | 0 | 0.00 | 30 | 46.22 | | |

| Sr · N o. | Name of the Head | Year | Total grants paid | | UCs due | | UCs received | | UCs outstanding | |
|--------------------|--|---------|-------------------|----------|---------|----------|--------------|--------|-----------------|----------|
| | | | Items | Amount | Items | Amount | Items | Amount | Items | Amount |
| 11 | Crop Husbandry (2401) | 2020-21 | 19 | 307.02 | 19 | 307.02 | 13 | 189.41 | 6 | 117.61 |
| | | 2021-22 | 7 | 151.71 | 7 | 151.71 | 0 | 0.00 | 7 | 151.71 |
| 12 | Soil and water conservation (2402) | 2019-20 | 11 | 0.49 | 1 | 0.08 | 1 | 0.08 | 0 | 0.00 |
| | | 2021-22 | 5 | 2.50 | 5 | 2.50 | 0 | 0.00 | 5 | 2.50 |
| 13 | Animal Husbandry (2403) | 2017-18 | 86 | 74.08 | 1 | 0.02 | 1 | 0.02 | 0 | 0.00 |
| | | 2018-19 | 94 | 113.85 | 6 | 0.20 | 6 | 0.20 | 0 | 0.00 |
| | | 2019-20 | 37 | 124.01 | 17 | 123.07 | 2 | 0.20 | 15 | 122.87 |
| | | 2020-21 | 17 | 35.31 | 17 | 35.31 | 1 | 0.01 | 16 | 35.30 |
| 14 | Fisheries (2405) | 2020-21 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 | 0 | 0.00 |
| | | 2021-22 | 3 | 10.71 | 3 | 10.71 | 0 | 0.00 | 3 | 10.71 |
| 15 | Forestry and Wildlife (2406) | 2019-20 | 3 | 3.09 | 3 | 3.09 | 0 | 0.00 | 3 | 3.09 |
| | | 2020-21 | 3 | 8.68 | 3 | 8.68 | 0 | 0.00 | 3 | 8.68 |
| | | 2021-22 | 1 | 7.20 | 1 | 7.20 | 0 | 0.00 | 1 | 7.20 |
| | | 2020-21 | 5 | 36.21 | 5 | 36.21 | 4 | 35.81 | 1 | 0.40 |
| 16 | Cooperation (2425) | 2021-22 | 6 | 212.40 | 6 | 212.40 | 0 | 0.00 | 6 | 212.40 |
| | | 2015-16 | 103 | 64.19 | 4 | 1.10 | 3 | 0.63 | 1 | 0.47 |
| 17 | Special Programme for Rural Development (2501) | 2016-17 | 87 | 69.16 | 20 | 47.09 | 6 | 2.15 | 14 | 44.94 |
| | | 2017-18 | 112 | 135.06 | 47 | 102.17 | 21 | 8.44 | 26 | 93.73 |
| | | 2018-19 | 123 | 154.60 | 72 | 143.29 | 38 | 8.67 | 34 | 134.62 |
| | | 2019-20 | 60 | 102.02 | 56 | 101.10 | 36 | 7.66 | 20 | 93.44 |
| | | 2020-21 | 29 | 18.81 | 29 | 18.81 | 11 | 2.54 | 18 | 16.27 |
| | | 2014-15 | 165 | 333.36 | 2 | 1.16 | 0 | 0.00 | 2 | 1.16 |
| 18 | Rural Employment (2505) | 2015-16 | 48 | 285.52 | 9 | 12.76 | 0 | 0.00 | 9 | 12.76 |
| | | 2016-17 | 7 | 218.78 | 2 | 119.22 | 0 | 0.00 | 2 | 119.22 |
| | | 2017-18 | 15 | 211.07 | 15 | 211.07 | 0 | 0.00 | 15 | 211.07 |
| | | 2018-19 | 9 | 201.78 | 8 | 201.78 | 0 | 0.00 | 8 | 201.78 |
| | | 2019-20 | 4 | 61.97 | 4 | 61.97 | 0 | 0.00 | 4 | 61.97 |
| | | 2021-22 | 1 | 113.70 | 1 | 113.70 | 0 | 0.00 | 1 | 113.70 |
| | | 2009-10 | 68 | 366.26 | 1 | 10.85 | 0 | 0.00 | 1 | 10.85 |
| 19 | Other Rural Development Programmes (2515) | 2010-11 | 48 | 267.83 | 7 | 33.08 | 0 | 0.00 | 7 | 33.08 |
| | | 2011-12 | 222 | 722.4 | 41 | 137.00 | 0 | 0.00 | 41 | 137.00 |
| | | 2012-13 | 266 | 882.65 | 39 | 88.02 | 0 | 0.00 | 39 | 88.02 |
| | | 2013-14 | 249 | 1,263.49 | 69 | 368.67 | 0 | 0.00 | 69 | 368.67 |
| | | 2014-15 | 3,871 | 1,191.66 | 54 | 169.03 | 2 | 0.28 | 52 | 168.75 |
| | | 2015-16 | 3,845 | 1,261.94 | 95 | 152.75 | 2 | 5.85 | 93 | 146.89 |
| | | 2016-17 | 4,166 | 2,262.96 | 133 | 272.68 | 0 | 0.00 | 133 | 272.68 |
| | | 2017-18 | 3,652 | 1,127.58 | 64 | 205.68 | 6 | 51.93 | 58 | 153.75 |
| | | 2018-19 | 4,015 | 2,228.45 | 233 | 1,045.24 | 8 | 126.75 | 225 | 918.49 |
| | | 2019-20 | 355 | 2,757.15 | 354 | 2,738.75 | 24 | 42.06 | 330 | 2,696.69 |
| | | 2020-21 | 105 | 349.62 | 105 | 349.62 | 1 | 0.00 | 104 | 349.62 |
| | | 2021-22 | 124 | 302.64 | 124 | 302.64 | 0 | 0.00 | 124 | 302.64 |
| 20 | Command Area Development (2705) | 2019-20 | 16 | 104.25 | 3 | 22.40 | 2 | 21.65 | 1 | 0.75 |
| | | 2020-21 | 3 | 6.25 | 3 | 6.25 | 3 | 6.25 | 0 | 0.00 |
| 21 | Village and Small Scale Industries (2851) | 2021-22 | 3 | 5.95 | 3 | 5.95 | 0 | 0.00 | 3 | 5.95 |
| 22 | Industries (2852) | 2016-17 | 36 | 61.70 | 5 | 1.25 | 0 | 0.00 | 5 | 1.25 |
| | | 2017-18 | 23 | 126.50 | 5 | 61.89 | 0 | 0.00 | 5 | 61.89 |
| | | 2018-19 | 25 | 78.49 | 8 | 48.88 | 0 | 0.00 | 8 | 48.88 |
| | | 2019-20 | 7 | 16.30 | 5 | 14.72 | 0 | 0.00 | 5 | 14.72 |
| 23 | Other Scientific Research (3425) | 2018-19 | 39 | 19.03 | 1 | 0.15 | 1 | 0.15 | 0 | 0.00 |
| | | 2020-21 | 8 | 12.12 | 8 | 12.12 | 4 | 7.5 | 4 | 4.62 |
| 24 | Ecology and Environment (3435) | 2014-15 | 12 | 2.17 | 1 | 0.10 | 0 | 0.00 | 1 | 0.10 |
| | | 2016-17 | 4 | 1.62 | 1 | 0.30 | 1 | 0.30 | 0 | 0.00 |
| | | 2018-19 | 3 | 1.37 | 1 | 0.05 | 0 | 0.00 | 1 | 0.05 |
| 25 | Other administrative Services (2070) | 2019-20 | 5 | 22.75 | 5 | 22.75 | 0 | 0.00 | 5 | 22.75 |
| | | 2020-21 | 2 | 21.35 | 2 | 21.35 | 0 | 0.00 | 2 | 21.35 |
| 26 | Miscellaneous General Services (2075) | 2018-19 | 1 | 0.00 | 1 | 0.00 | 0 | 0.00 | 1 | 0.00 |

| Sr · N o. | Name of the Head | Year | Total grants paid | | UCs due | | UCs received | | UCs outstanding | |
|--------------------|--|---------|-------------------|------------------|--------------|------------------|--------------|-----------------|-----------------|------------------|
| | | | Items | Amount | Items | Amount | Items | Amount | Items | Amount |
| 27 | Other Social Services (2250) | 2018-19 | 1 | 0.19 | 1 | 0.19 | 0 | 0.00 | 1 | 0.19 |
| | | 2019-20 | 1 | 0.13 | 1 | 0.13 | 0 | 0.00 | 1 | 0.13 |
| 28 | Other General Economic Services (3475) | 2019-20 | 1 | 0.10 | 1 | 0.10 | 0 | 0.00 | 1 | 0.10 |
| 29 | Administration of Justice (2014) | 2020-21 | 4 | 0.02 | 4 | 0.02 | 0 | 0.00 | 4 | 0.02 |
| | | 2021-22 | 11 | 0.09 | 11 | 0.09 | 0 | 0.00 | 11 | 0.09 |
| 30 | Family Welfare (2211) | 2020-21 | 3 | 0.18 | 3 | 0.18 | 2 | 0.15 | 1 | 0.03 |
| | | 2021-22 | 1 | 0.03 | 1 | 0.03 | 0 | 0.00 | 1 | 0.03 |
| 31 | Welfare of SC, ST, OBC and Minorities (2225) | 2020-21 | 60 | 5.57 | 60 | 5.57 | 60 | 5.57 | 0 | 0.00 |
| | | 2021-22 | 76 | 6.92 | 76 | 6.92 | 0 | 0.00 | 76 | 6.92 |
| 32 | Agriculture Research and Education (2415) | 2020-21 | 2 | 133.50 | 2 | 133.50 | 0 | 0.00 | 2 | 133.50 |
| | | 2021-22 | 4 | 212.55 | 4 | 212.55 | 0 | 0.00 | 4 | 212.55 |
| 33 | Major Irrigation (2700) | 2020-21 | 3 | 1.75 | 3 | 1.75 | 1 | 0.90 | 2 | 0.85 |
| 34 | Non-Conventional source of Energy (2810) | 2020-21 | 3 | 1.20 | 3 | 1.20 | 0 | 0.00 | 3 | 1.20 |
| | | 2021-22 | 2 | 0.72 | 2 | 0.72 | 0 | 0.00 | 2 | 0.72 |
| 35 | Secretariat Economic Services (2020-21) | 2020-21 | 4 | 1.45 | 4 | 1.45 | 3 | 1.40 | 1 | 0.05 |
| | | 2021-22 | 8 | 73.56 | 8 | 73.56 | 0 | 0.00 | 8 | 73.56 |
| 36 | Parliament/State/Union Territory Legislatures (2011) | 2021-22 | 1 | 0.16 | 1 | 0.16 | 0 | 0.00 | 1 | 0.16 |
| 37 | Housing (2216) | 2021-22 | 5 | 156.89 | 5 | 156.89 | 0 | 0.00 | 5 | 156.89 |
| | Total | | 31,903 | 54,332.19 | 3,526 | 25,101.27 | 866 | 7,124.62 | 2,660 | 17,976.65 |

Source: Information provided by O/o AG (A&E) Haryana

Appendix 4.3

(Reference: Paragraph 4.14; Page 125)

Statement showing the details of rendering of account to CAG and submission of Audit Reports to the 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 (up to 30 th June 2023) |
|---------|--|--|---|--------------------------------------|--|--|--|
| 1. | Haryana Khadi and Village Industries Board, Panchkula | 2017-18 to 2021-22 | 2019-20 | 2019-20 | 2017-18 | 2020-21 2021-22 2022-23 | 26 months 14 months 2 months |
| 2. | Haryana Labour Welfare Board, Chandigarh | 2018-19 to 2027-28 | 2018-19 | 2018-19 | 2017-18 | 2019-20 2020-21 2021-22 2022-23 | Three Years Two years One Year 4 months |
| 3. | Haryana Shehri Vikas Pradhikaran (HSVP), Panchkula | 2017-18 to 2021-22 | 2020-21 | 2018-19 | 2015-16 | 2021-22 2022-23 | 14 months 2 months |
| 4. | Haryana Housing Board, Panchkula | 2019-20 to 2023-24 | 2020-21 | 2020-21 | 2017-18 | 2021-22 2022-23 | 14 months 2 months |
| 5. | Haryana Wakf Board, Ambala Cantt. | 2018-19 to 2022-23 | 2017-18 | 2017-18 | Not required to be laid down | 2018-19 to 2022-23 | four years |
| 6. | Gurugram Metropolitan Development Authority (GMDA) | 2017-18 to 2021-22 | 2020-21 | 2020-21 | 2017-18 | 2021-22 2022-23 | 14 months 2 months |
| 7. | Haryana State Legal Services Authority, Panchkula | No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971 | 2015-16 | 2015-16 | 2013-14 | 2016-17 to 2022-23 | Six years |
| 8. | Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority (CJM-Secretary DLSA), Bhiwani | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 9. | CJM-Secretary DLSA, Faridabad | -do- | 2020-21 | 2020-21 | 1996-97 | 2021-22 2022-23 | 14 months Two months |
| 10. | CJM-Secretary DLSA, Fatehabad | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 11. | CJM-Secretary DLSA, Gurugram | -do- | 2021-22 | 2016-17 | 1999-2000 | 2022-23 | Two months |
| 12. | CJM-Secretary DLSA, Jhajjar | -do- | 2020-21 | 2020-21 | 2011-12 | 2021-22 2022-23 | 14 months Two months |
| 13. | CJM-Secretary DLSA, Kaithal | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 14. | CJM-Secretary DLSA, Panchkula | -do- | 2021-22 | 2020-21 | 1999-2000 | 2022-23 | Two months |
| 15. | CJM-Secretary DLSA, Panipat | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 16. | CJM-Secretary DLSA, Rewari | -do- | 2020-21 | 2020-21 | 1996-97 | 2021-22 2022-23 | 14 months Two months |
| 17. | CJM-Secretary DLSA, Rohtak | -do- | 2020-21 | 2020-21 | 1996-97 | 2021-22 2022-23 | 14 months Two months |
| 18. | CJM-Secretary DLSA, Sonapat | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 19. | CJM-Secretary DLSA, Yamuna Nagar | -do- | 2015-16 | 2015-16 | 1996-97 | 2016-17 & 2022-23 | Six years |
| 20. | CJM-Secretary DLSA, Hisar | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 21. | CJM-Secretary DLSA, Narnaul | -do- | 2021-22 | 2020-21 | 1996-97 | 2022-23 | Two months |

| 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 (up to 30 th June 2023) |
|---------|--|--|---|--------------------------------------|--|-----------------------------|--|
| 22. | CJM-Secretary DLSA, Sirsa | No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971 | 2021-22 | 2020-21 | 2012-13 | 2022-23 | Two months |
| 23. | CJM-Secretary DLSA, Ambala | -do- | 2021-22 | 2020-21 | 2013-14 | 2022-23 | Two months |
| 24. | CJM-Secretary DLSA, Jind | -do- | 2021-22 | 2020-21 | 1996-97 | 2022-23 | Two months |
| 25. | CJM-Secretary DLSA, Karnal | No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971 | 2021-22 | 2020-21 | 2009-10 | 2022-23 | Two months |
| 26. | CJM-Secretary DLSA, Kurukshetra | -do- | 2021-22 | 2021-22 | 1996-97 | 2022-23 | Two months |
| 27. | CJM-Secretary DLSA, Mewat (Nuh) | -do- | 2017-18 | 2014-15 | 2009-10 | 2018-19 to 2022-23 | Four years |
| 28. | CJM-Secretary DLSA, Palwal | -do- | 2020-21 | 2020-21 | 2012-13 | 2021-22 2022-23 | 14 months Two months |
| 29. | CJM-Secretary DLSA, Charkhi Dadri | -do- | 2021-22 | 2021-22 | -- | 2022-23 | Two months |
| 30. | Haryana Building and Other Construction Workers Welfare Board, Chandigarh | -do- | 2019-20 2020-21 & 2021-22 | 2019-20 | 2007-08 | 2022-23 | 4 months |
| 31. | Haryana Human Rights Commission, Chandigarh | -do- | 2020-21 | 2020-21 | 2012-13 | 2021-22 2022-23 | 14 months 2 months |
| 32. | Haryana Electricity Regulatory Commission | As per Section 104(2) of Electricity Act, 2003. | 2021-22 | 2021-22 | 2019-20 | 2022-23 | 2 months |
| 33. | Haryana State Commission for Protection of Child Rights | -do- | Accounts not received yet | -- | -- | 2013-14 to 2022-23 | Nine years |
| 34. | Haryana Real Estate Regularity Authority (HRERA) Panchkula | As per Section 77 (2) of RERA Act, 2016 | 2021-22 | 2021-22 | -- | 2022-23 | 2 months |
| 35. | Haryana Real Estate Regularity Authority (HRERA) Gurugram | -do- | 2020-21 | 2020-21 | -- | 2021-22 2022-23 | 14 months 2 months |
| 36. | State Compensatory Afforestation Fund Management and Planning Authority CAMPA, Haryana | Audit conducted u/s 19 (2) CAG DPC Act | 2018-19 to 2020-21 | 2018-19 to 2020-21 | Yet to be placed (from 2018-19) | 2021-22 2022-23 | 1 year 4 months |
| 37. | Haryana State Biodiversity Board | -do- | 2018-19 to 2020-21 2021-22 | 2020-21 | Yet to be placed (from 2018-19) | 2022-23 | 4 months |
| 38. | Institute of Hotel Management, Kurukshetra | 2016-17 to 2020-21 | -- | -- | -- | 2016-17 to 2020-21 | Six years |
| 39. | Institute of Hotel Management, Yamuna Nagar | 2016-17 to 2020-21 | -- | -- | -- | 2016-17 to 2020-21 | Six years |
| 40. | Institute of Hotel Management, Panipat | 2016-17 to 2020-21 | -- | -- | -- | 2016-17 to 2020-21 | Six years |
| 41. | Institute of Hotel Management, Faridabad | 2016-17 to 2020-21 | -- | -- | -- | 2016-17 to 2020-21 | Six years |
| 42. | Institute of Hotel Management, Rohtak | 2016-17 to 2020-21 | -- | -- | -- | 2016-17 to 2020-21 | Six years |

Appendix 4.4
(Refer Paragraph 4.15; Page: 126)
Statement showing names of bodies and authorities, the accounts of which had not been received

(₹ in crore)

| Sr. No. | Name of the body/authority | Year for which accounts had not been received | | |
|---------|--|---|---------|---------|
| | | 2019-20 | 2020-21 | 2021-22 |
| 1. | GMN College, Ambala Cantt. | 10.80 | 8.64 | 9.64 |
| 2. | SD College, Ambala Cantt. | 12.68 | 11.05 | 13.33 |
| 3. | DAV College, Ambala City | 11.6 | 9.10 | 10.87 |
| 4. | SA Jain College, Ambala City | 9.70 | 8.38 | 9.29 |
| 5. | MDSD College, Ambala City | 4.00 | 2.79 | 3.18 |
| 6. | SLDAV College of Education, Ambala City | 2.01 | 2.02 | 2.48 |
| 7. | SMS Lubana Khalsa Girls College, Barara, Ambala | 3.19 | 3.43 | 3.57 |
| 8. | DAV College, Naneola, Ambala | 1.47 | 1.1 | 1.14 |
| 9. | MPN College, Mullana (Ambala) | 3.69 | 3.44 | 3.92 |
| 10. | DAV College, Karnal | 4.72 | 2.65 | 3.42 |
| 11. | Dr. Ganesh Dass DAV College of Education, Karnal | 1.08 | 1.20 | 1.35 |
| 12. | KVDAV College for Women, Karnal | 6.75 | 5.61 | 6.24 |
| 13. | Dayal Singh College, Karnal | 9.19 | 11.81 | 13.03 |
| 14. | Guru Nanak Khalsa College, Karnal | 2.62 | 3.11 | 2.15 |
| 15. | IB College, Panipat | 6.29 | 6.37 | 6.56 |
| 16. | S D College, Panipat | - | 7.55 | 8.28 |
| 17. | Arya College, Panipat | 6.78 | 5.94 | 6.65 |
| 18. | Gandhi Adrash College, Smalkha, Panipat | 0.80 | 1.07 | 0.79 |
| 19. | Vaish Girls College, Smalkha (Panipat) | 2.26 | 1.65 | 1.77 |
| 20. | CR Kisan College, Jind | 5.34 | 5.14 | 4.03 |
| 21. | Hindu Kanya Mahavidhyalya, JIND | 4.23 | 3.45 | 3.63 |
| 22. | SD Mahila Mahavidhyalya, Narwana, Jind | 1.39 | 1.54 | 1.63 |
| 23. | Guru Nanak Khalsa College, Yamuna Nagar | - | 11.11 | 13.66 |
| 24. | Guru Nanak Girl College, Yamuna Nagar | 11.37 | 9.72 | 11.09 |
| 25. | MLN College, Yamuna Nagar | 12.52 | 10.11 | 10.17 |
| 26. | DAV Girls College, Yamuna Nagar | 7.81 | 6.69 | 7.69 |
| 27. | Hindu Girls College, Jagadhari, Yamuna Nagar | 5.82 | 4.61 | 5.22 |
| 28. | Maharaja Agrasen College Jagadhari | 2.89 | 2.65 | 1.35 |
| 29. | MLN College, Radaur | 1.75 | 1.35 | 1.49 |
| 30. | DAV College, Sadhaura | 2.86 | 3.08 | 2.00 |
| 31. | DN Mahila Mahavidhyalya, Kurukshetra | - | 4.16 | 4.86 |
| 32. | IG National College, Ladwa, Kurukshetra | 5.73 | 4.57 | 6.19 |
| 33. | Bhagwan Parshu Ram College, Kurukshetra | 6.49 | 5.3 | 4.94 |
| 34. | MN College, Shahabad, Kurukshetra | 5.09 | 3.96 | 4.25 |
| 35. | Arya Kanya Mahavidhyalya, Shahbad, Kurukshetra | 6.58 | 5.44 | 5.34 |
| 36. | DAV College, Pehowa | 6.29 | 3.97 | 4.63 |
| 37. | SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra | 1.89 | 1.85 | 2.76 |
| 38. | RKSD College, Kaithal | 8.99 | 9.23 | 10.62 |
| 39. | IG Mahila Mahavidhyalya, Kaithal | 0.63 | 1.27 | 0.49 |
| 40. | DAV College, Pundri | 2.58 | 2.49 | 2.33 |
| 41. | CIS Kanya Mahavidhyalya, Fatehpur, Pundri | 5.54 | 4.85 | 4.98 |
| 42. | BAR Janta College Kaul, Kaithal | 4.70 | 3.71 | 3.11 |
| 43. | DAV College, Cheeka | 4.59 | 3.68 | 2.77 |
| 44. | CIS Kanya Mahavidhyalya, Dhand Dadwana, Kaithal | 5.23 | 4.71 | 5.52 |
| 45. | MM College, Fatehabad | 5.30 | 4.33 | 5.65 |
| 46. | CMK National Girls College, Sirsa | 4.08 | 3.92 | 4.65 |
| 47. | Guru Hari Singh Mahavidhyalya, Jivan Nagar, Sirsa | 1.75 | 1.47 | 1.94 |
| 48. | MP College for Girls, Dabwali | 3.67 | 2.77 | 3.15 |
| 49. | BSK College of Education, Mandi Dabwali | 1.25 | 1.13 | 1.29 |
| 50. | CRM Jaat College, Hisar | 6.84 | 6.84 | 6.71 |

| Sr. No. | Name of the body/authority Private Aided College | Year for which accounts had not been received | | |
|--------------------|--|---|---------------------------------------|--|
| | | 2019-20 | 2020-21 | 2021-22 |
| 51. | DN College, Hisar | 9.91 | 7.64 | 10.59 |
| 52. | FC College for Women, Hisar | 4.21 | 2.94 | 3.79 |
| 53. | CR College of Education, Hisar | 1.46 | 1.82 | 1.91 |
| 54. | SD Mahila Mahavidhyalya, Hansi | 1.20 | 1.56 | 1.37 |
| 55. | CRA College, Sonipat | 6.04 | 4.52 | 4.88 |
| 56. | Hindu College, Sonipat | 10.00 | 7.96 | 9.53 |
| 57. | Hindu College of Education, Sonipat | - | - | 1.19 |
| 58. | Hindu Girl College, Sonipat | 10.63 | 10.26 | 9.99 |
| 59. | TR College of Education, Sonipat | 1.06 | 1.31 | 0.93 |
| 60. | Gita Vidhya Mandir KMV, Sonipat | 11.33 | 9.03 | 10.71 |
| 61. | Kanya Mahavidhyalya, Kharkhoda, Sonipat | 2.75 | 2.69 | 3.16 |
| 62. | Vaish College, Bhiwani | 7.41 | 6.64 | 6.95 |
| 63. | Adrash Mahila Mahavidhyalya, Bhiwani | 5.64 | 4.13 | 4.54 |
| 64. | K.M. College of Education, Bhiwani | 0.89 | 1.11 | 1.24 |
| 65. | JVM GRR College, Charkhi Dadri | 6.11 | 6.55 | 6.47 |
| 66. | APJ Saraswati Kanya Mahavidhyalya, Charkhi Dadri | 1.32 | 1.08 | 0.99 |
| 67. | M.L.R.S. College of Education, Charkhi Dadri | 1.01 | 1.09 | 1.24 |
| 68. | BLJ Suiwala College, Tosham | 3.08 | 3.09 | 3.72 |
| 69. | Mahila Mahavidhyalya, Jhojhu Kalan, Bhiwani | 1.17 | 1.38 | 1.81 |
| 70. | YM Degree College, Nuh | 2.57 | 2.12 | 2.31 |
| 71. | Nirankari Baba Gurbachan Singh Memorial College, Sohna, Gurugram | 2.34 | 2.59 | 1.19 |
| 72. | RLS College of Education, Sidhrawali, Gurugram | 2.05 | 2.99 | 2.82 |
| 73. | Vaish Arya Kanya Mahavidhyalya, Bahadurgarh | 1.94 | 1.78 | 1.58 |
| 74. | MA College of Women, Jhajjar | 3.8 | 3.64 | 4.06 |
| 75. | GGDSD College, Palwal | 8.53 | 6.1 | 7.10 |
| 76. | Aggarwal College, Ballabgarh | 6.76 | 6.2 | 6.75 |
| 77. | K.L. Mehta D.N. College for women, Faridabad | 6.41 | 4.44 | 4.62 |
| 78. | DAV Centenary College, Faridabad | 5.02 | 4.18 | 4.70 |
| 79. | Saraswati Mahila Mahavidhyalya, Palwal | 3.95 | 3.00 | 3.14 |
| 80. | KLP College, Rewari | 9.49 | 8.14 | 9.25 |
| 81. | SP College of Education, Rewari | 1.26 | 1.12 | 1.25 |
| 82. | Ahir College, Rewari | 6.43 | 5.08 | 3.56 |
| 83. | RBS College of Education, Rewari | 0.71 | 0.62 | 0.65 |
| 84. | RDS Public Girls College, Rewari | 0.47 | 3.78 | 3.73 |
| 85. | All India Jaat Hero's Memorial College, Rohtak | 16.02 | 11.35 | 16.25 |
| 86. | GB Degree College, Rohtak | 3.34 | 1.89 | 2.82 |
| 87. | Shri L.N. Hindu College, Rohtak | 4.95 | 4.3 | 4.12 |
| 88. | Vaish College, Rohtak | 6.44 | 7.42 | 6.64 |
| 89. | GB College of Education, Rohtak | 2.14 | 1.05 | 1.53 |
| 90. | Vaish College of Education, Rohtak | 0.92 | 0.73 | 1.42 |
| 91. | Vaish Girls College, Rohtak | 5.85 | 4.38 | 4.23 |
| 92. | SJK College, Kalanaur, Rohtak | 4.78 | 4.2 | 4.84 |
| 93. | CR College of Education, Rohtak | 2.41 | 1.77 | 2.18 |
| 94. | M.K. Jaat Kanya Mahavidhyalya, Rohtak | 5.95 | 4.86 | 4.85 |
| Total | | 442.58 (90 Accounts) | 408.54 (93 accounts) | 446.40 (94 accounts) |
| Grand Total | | | | 1,297.52 (277 accounts) |

Appendix-5.1

(Reference: Paragraph 5.3; Page 132)

List of State Public Sector Enterprises

| Sr. No. | State Public Sector Enterprises | Remarks |
|------------------------------|--|------------------------------|
| Power Sector | | |
| 1 | Haryana Power Generation Corporation Limited | Working |
| 2 | Haryana Vidyut Prasaran Nigam Limited | Working |
| 3 | Uttar Haryana Bijli Vitran Nigam Limited | Working |
| 4 | Dakshin Haryana Bijli Vitran Nigam Limited | Working |
| Finance Sector | | |
| 5 | Haryana State Financial Service Limited | Working |
| 6 | Haryana Scheduled Caste Finance and Development Corporation | Working |
| 7 | Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited | Working |
| 8 | Haryana Women Development Corporation Limited | Working |
| 9 | Haryana Financial Corporation | Working |
| Service Sector | | |
| 10 | Haryana State Electronics Development Corporation Limited | Working |
| 11 | Hartron Informatics Limited | Working |
| 12 | Gurgaon Technology Park Limited. | Working |
| 13 | Panipat Plastic Park Haryana Limited | Working |
| 14 | Gurugram Metropolitan City Bus Limited | Working |
| 15 | Haryana Roadways Engineering Corporation Limited | Working |
| 16 | Haryana Medical Services Corporation Limited | Working |
| 17 | Haryana Tourism Corporation Limited | Working |
| 18 | Drone Imaging & Information Services of Haryana Limited | Working |
| 19 | Faridabad City Transport Service Limited | Working |
| 20 | Haryana Kaushal Rozgar Nigam Limited | Working |
| Infrastructure Sector | | |
| 21 | Haryana State Industrial and Infrastructure Development Corporation Limited | Working |
| 22 | Faridabad Smart City Limited | Working |
| 23 | Haryana Mass Rapid Transport Corporation Limited | Working |
| 24 | Haryana State Roads and Bridges Development Corporation Limited | Working |
| 25 | Haryana Rail Infrastructure Development Corporation Limited | Working |
| 26 | Haryana Orbital Rail Corporation Limited | Working |
| 27 | Haryana Police Housing Corporation Limited | Working |
| 28 | Karnal Smart City Limited | Working |
| Other Sector | | |
| 29 | Haryana Seeds Development Corporation Limited | Working |
| 30 | Haryana Land Reclamation and Development Corporation Limited | Working |
| 31 | Haryana Agro Industries Corporation Limited | Working |
| 32 | Haryana International Horticultural Marketing Corporation Limited | Working |
| 33 | Haryana Forest Development Corporation Limited | Working |
| 34 | Haryana State Warehousing Corporation | Working |
| 35 | Haryana Minerals Limited | Inactive |
| 36 | Haryana State Housing Finance Corporation Limited | Inactive (Under liquidation) |
| 37 | Haryana State Minor Irrigation and Tubewells Corporation Limited | Inactive |

Appendix-5.2

(Reference: Paragraph 5.3; Page 132)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

(₹ in crore)

| Name of the SPSE | Period of accounts | long term loan | Net Profit/loss before interest and tax | Net Profit/loss after interest and tax | Turnover | Paid-up capital | Net Worth | Accumulated Profit/ loss | capital employed |
|--|--------------------|------------------|---|--|------------------|------------------|------------------|--------------------------|------------------|
| Power Sector | | | | | | | | | |
| Haryana Power Generation Corporation Limited | 2022-23 | 167.25 | 699.18 | 96.61 | 8,566.50 | 3,188.29 | 2,508.76 | (-) 679.53 | 2,676.01 |
| Haryana Vidyut Prasaran Nigam Limited | 2022-23 | 3,640.10 | 944.45 | 396.02 | 2,426.08 | 3,990.15 | 4,969.16 | 979.01 | 8,609.26 |
| Uttar Haryana Bijli Vitran Nigam Limited | 2022-23 | 3,398.72 | 697.10 | 111.26 | 17,955.14 | 15,706.02 | 2,090.45 | (-) 13,615.57 | 5,489.17 |
| Dakshin Haryana Bijli Vitran Nigam Limited | 2022-23 | 3,775.97 | 1,162.10 | 127.18 | 24,778.65 | 13,896.79 | 702.46 | (-) 13,194.33 | 4,478.43 |
| Total A | | 10,982.04 | 3,502.83 | 731.07 | 53,726.37 | 36,781.25 | 10,270.83 | (-) 26,510.42 | 21,252.87 |
| Finance Sector | | | | | | | | | |
| Haryana State Financial Service Limited | 2020-21 | 0.00 | 14.93 | 1.33 | 10.50 | 2.00 | 3.25 | 1.25 | 3.25 |
| Haryana Scheduled Caste Finance and Development Corporation Limited | 2017-18 | 5.46 | 5.46 | 5.22 | 0.69 | 50.07 | 66.31 | 16.24 | 71.77 |
| Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited | 2021-22 | 79.27 | 3.42 | 0.66 | 8.64 | 45.25 | 63.75 | 18.5 | 143.02 |
| Haryana Women Development Corporation Limited | 2018-19 | 0.00 | (-) 0.01 | (-) 0.01 | 5.56 | 16.61 | 16.47 | (-)0.14 | 16.47 |
| Haryana Financial Corporation (Statutory Corporation) | 2021-22 | 0.00 | 25.72 | 21.72 | 30.94 | 207.66 | 121.62 | (-) 86.04 | 121.62 |
| Total B | | 84.73 | 49.52 | 28.92 | 56.33 | 321.59 | 271.4 | (-) 50.19 | 356.13 |
| Service Sector | | | | | | | | | |
| Haryana State Electronics Development Corporation Limited | 2020-21 | 0.00 | 23.79 | 17.41 | 42.46 | 9.90 | 139.48 | 129.58 | 139.48 |
| HARTRON Informatics Limited | 2020-21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 5.50 | 5.00 | 5.50 |
| Gurgaon Technology Park Limited. | 2022-23 | 0.00 | 4.55 | 3.51 | 2.60 | 14.72 | 61.49 | 45.72 | 61.49 |
| Panipat Plastic Park Haryana limited | 2022-23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.10 | 0.09 | (-) 0.01 | 0.09 |
| Gurugram Metropolitan City Bus Ltd | 2021-22 | 0.00 | (-) 3.06 | (-) 2.64 | 35.18 | 50.00 | (-) 7.47 | (-) 57.47 | (-) 7.47 |
| Haryana Roadways Engineering Corporation | 2021-22 | 0.00 | (-) 6.41 | (-) 5.82 | 12.35 | 6.80 | (-) 2.17 | (-) 8.97 | (-) 2.17 |
| Haryana Medical Services Corporation Limited | 2019-20 | 0.00 | 16.17 | 11.7 | 10.48 | 5.00 | 27.43 | 22.43 | 27.43 |

| Name of the SPSE | Period of accounts | long term loan | Net Profit/ loss before interest and tax | Net Profit/ loss after interest and tax | Turnover | Paid-up capital | Net Worth | Accumulated Profit/ loss | capital employed |
|---|--------------------|------------------|--|---|------------------|------------------|------------------|--------------------------|------------------|
| Haryana Tourism Limited | 2019-20 | 0.00 | (-) 28.12 | (-) 12.71 | 313.57 | 37.76 | 29.91 | (-) 7.85 | 29.91 |
| Drone Imaging & Information Services | 2021-22 | 0.00 | (-) 0.42 | (-) 0.26 | 0 | 10.00 | 9.74 | (-) 0.26 | 9.74 |
| Total C | | 0.00 | 6.50 | 11.19 | 416.64 | 134.78 | 264.00 | 128.17 | 264 |
| Infrastructure Sector | | | | | | | | | |
| Haryana State Industrial and Infrastructure Development Corporation Limited | 2019-20 | 4,327.38 | 1,000.87 | 171.03 | 1,758.35 | 48.87 | 2,794.99 | 2,646.69 | 7,122.37 |
| Faridabad Smart City Ltd | 2020-21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 | 0.00 | 0.10 |
| Haryana Mass Rapid Transport Corporation Limited | 2021-22 | 98.77 | 1.80 | (-) 5.65 | 0.84 | 31.91 | 22.51 | (-) 9.40 | 121.28 |
| Haryana State Roads and Bridges Development Corporation Limited | 2020-21 | 0.00 | 16.23 | 23.41 | 1.42 | 122.04 | 295.21 | 168.89 | 295.21 |
| Haryana Rail Infrastructure development corporation ltd | 2022-23 | 236.74 | 19.63 | 14.63 | 34.11 | 600 | 618.10 | 18.1 | 854.84 |
| Haryana Orbital Rail Corporation Limited | 2022-23 | 106.18 | 1.43 | 2.15 | 0 | 1000 | 998.03 | (-) 1.97 | 1,104.21 |
| Haryana Police Housing Corporation Limited | 2018-19 | 305.50 | 33.96 | (-)0.28 | 567.87 | 25.00 | 20.71 | (-) 4.29 | 326.21 |
| Total D | | 5,074.57 | 1,073.92 | 205.29 | 2,362.59 | 1,827.92 | 4,749.65 | 2,818.02 | 9,824.22 |
| Other Sector | | | | | | | | | |
| Haryana Seeds Development Corporation Limited | 2019-20 | 0.00 | 6.23 | 3.98 | 146.06 | 5.00 | 13.05 | 8.05 | 13.05 |
| Haryana Land Reclamation and Development Corporation Limited | 2021-22 | 0.00 | 0.98 | 0.89 | 72.02 | 1.56 | 11.16 | 9.60 | 11.16 |
| Haryana Agro Industries Corporation Ltd | 2021-22 | 19.62 | 5.69 | (-) 22.99 | 107.73 | 4.14 | (-) 204.39 | (-) 208.53 | (-) 184.77 |
| Haryana International Horticultural Marketing Corporation Ltd. | 2022-23 | 4.00 | (-) 0.69 | (-) 0.69 | 0.00 | 1.00 | (-) 0.78 | (-) 1.78 | 3.22 |
| Haryana Forest Development Corporation Limited | 2021-22 | 0.00 | 12.78 | 9.05 | 96.05 | 0.2 | 69.80 | 69.6 | 69.80 |
| Haryana Warehousing Corporation (Statutory Corporation) | 2021-22 | 88.26 | 34.43 | 31.44 | 238 | 5.84 | 25.24 | 19.40 | 113.50 |
| Total E | | 111.88 | 59.41 | 21.68 | 659.86 | 17.74 | (-) 85.92 | (-) 103.66 | 25.96 |
| Total A+B+C+D+E | | 16,253.22 | 4,692.18 | 998.15 | 57,221.79 | 39,083.28 | 15,469.96 | (-) 23,718.08 | 31,723.18 |

Appendix-5.3

(Reference: Paragraph 5.7.2; Page 140)

Summarised Accumulated Loss of SPSEs for the latest year for which accounts were finalised

(₹ in crore)

| | Name of the PSU | Period of accounts | Year in which finalized | Net Profit/ Loss after Interest and Tax | Paid-up capital | Free Reserve | Accumulated Profit/ loss | Net Worth |
|----------|---|--------------------|-------------------------|---|-----------------|--------------|--------------------------|------------|
| A | Working Government Companies | | | | | | | |
| | Power | | | | | | | |
| 1 | Haryana Power Generation Corporation Limited | 2022-23 | 2023-24 | 96.61 | 3,188.29 | 0.00 | (-) 679.53 | 2,508.76 |
| 2 | Uttar Haryana Bijli Vitran Nigam Limited | 2022-23 | 2023-24 | 111.26 | 15,706.02 | 0.00 | (-) 13,615.57 | 2,090.45 |
| 3 | Dakshin Haryana Bijli Vitran Nigam Limited | 2022-23 | 2023-24 | 127.18 | 13,896.79 | 0.00 | (-) 13,194.33 | 702.46 |
| | Finance | | | | | | | |
| 4 | Haryana Women Development Corporation | 2018-19 | | (-) 0.01 | 16.61 | 0.00 | (-) 0.14 | 16.47 |
| | Service Sector | | | | | | | |
| 5 | Panipat Plastic Park Haryana Limited | 2022-23 | 2023-24 | 0.00 | 0.10 | 0.00 | (-) 0.01 | 0.09 |
| 6 | Gurugram Metropolitan City Bus Limited | 2021-22 | 2022-23 | (-) 2.64 | 50.00 | 0.00 | (-) 57.47 | (-) 7.47 |
| 7 | Haryana Roadways Engineering Corporation Limited | 2021-22 | 2022-23 | (-) 5.82 | 6.80 | 0.00 | (-) 8.97 | (-) 2.17 |
| 8 | Haryana Tourism Corporation Limited | 2019-20 | 2022-23 | (-) 12.71 | 37.76 | 0.00 | (-) 7.85 | 29.91 |
| 9 | Drone Imaging & Information Services of Haryana Limited | 2021-22 | 2022-23 | (-) 0.26 | 10.00 | 0.00 | (-) 0.26 | 9.74 |
| | Infrastructure Sector | | | | | | | |
| 10 | Haryana Mass Rapid Transport Corporation Limited | 2021-22 | 2023-24 | (-) 5.65 | 31.91 | 0.00 | (-) 9.40 | 22.51 |
| 11 | Haryana Orbital Rail Corporation Limited | 2022-23 | 2023-24 | 2.15 | 1,000.00 | 0 | (-) 1.97 | 998.03 |
| 12 | Haryana Police Housing Corporation Limited | 2018-19 | 2023-24 | (-) 0.28 | 25.00 | 0.00 | (-) 4.29 | 20.71 |
| | Other Sector | | | | | | | |
| 13 | Haryana Agro Industries Corporation Limited | 2021-22 | 2023-24 | (-) 22.99 | 4.14 | 0 | (-) 208.53 | (-) 204.39 |
| 14 | Haryana International Horticultural Marketing Corporation Limited | 2022-23 | 2023-24 | (-) 0.69 | 1.00 | 0.00 | (-) 1.78 | (-) 0.78 |
| | Total A | | | | | | (-) 27,790.10 | |
| B | Statutory Corporation | | | | | | | |
| 15 | Haryana Financial Corporation (Statutory Corporation) | 2021-22 | 2022-23 | 21.72 | 207.66 | 0.00 | (-) 86.04 | 121.62 |
| | Total B | | | | | | (-) 86.04 | |
| | Total A+B | | | | | | (-) 27,876.14 | |

Appendix-5.4

(Reference: Paragraph 5.11.2; Page 145)

Information regarding accounts of SPSEs in arrears

| Sr. No. | Name of the PSU | Period of accounts | Year in which finalized | Year for which accounts are in Arrears | No. of Accounts | Status of Company |
|---------|--|--------------------|-------------------------|--|-----------------|-------------------|
| 1. | Haryana State Industrial and Infrastructure Development Corporation Limited | 2019-20 | 2021-22 | 2020-21 to 2022-23 | 3 | Working |
| 2. | Haryana State Electronics Development Corporation Limited | 2020-21 | 2022-23 | 2021-22 to 2022-23 | 2 | Working |
| 3. | Hartron Informatics Limited | 2020-21 | 2022-23 | 2021-22 to 2022-23 | 2 | Working |
| 4. | Faridabad Smart City Ltd | 2020-21 | 2021-22 | 2021-22 to 2022-23 | 2 | Working |
| 5. | Gurugram Metropolitan City Bus Ltd | 2021-22 | 2022-23 | 2022-23 | 1 | Working |
| 6. | Haryana Mass Rapid Transport Corporation Limited | 2021-22 | 2023-24 | 2022-23 | 1 | Working |
| 7. | Haryana Scheduled Caste Finance and Development Corporation Limited | 2017-18 | 2019-20 | 2018-19 to 2022-23 | 5 | Working |
| 8. | Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited | 2021-22 | 2023-24 | 2022-23 | 1 | Working |
| 9. | Haryana Women Development Corporation Limited | 2018-19 | | 2019-20 to 2022-23 | 4 | Working |
| 10. | Haryana Medical Services Corporation Limited | 2019-20 | 2022-23 | 2020-21 to 2022-23 | 3 | Working |
| 11. | Haryana Forest Development Corporation Limited | 2021-22 | 2022-23 | 2022-23 | 1 | Working |
| 12. | Haryana State Financial Service Limited | 2020-21 | 2022-23 | 2021-22 to 2022-23 | 2 | Working |
| 13. | Haryana Roadways Engineering Corporation | 2021-22 | 2022-23 | 2022-23 | 1 | Working |
| 14. | Haryana Police Housing Corporation Limited | 2018-19 | 2023-24 | 2019-20 to 2022-23 | 4 | Working |
| 15. | Haryana Tourism Limited | 2019-20 | 2022-23 | 2020-21 to 2022-23 | 3 | Working |
| 16. | Drone Imaging & Information Services | 2021-22 | 2022-23 | 2022-23 | 1 | Working |
| 17. | Haryana Agro Industries Corporation Ltd | 2021-22 | 2023-24 | 2022-23 | 1 | Working |
| 18. | Haryana Seeds Development Corporation Limited | 2019-20 | 2021-22 | 2020-21 to 2022-23 | 3 | Working |
| 19. | Haryana Land Reclamation and Development Corporation Limited | 2021-22 | 2022-23 | 2022-23 | 1 | Working |
| 20. | Haryana State Roads and Bridges Development Corporation Limited | 2020-21 | 2022-23 | 2021-22 to 2022-23 | 2 | Working |
| 21. | Haryana Minerals Limited (Inactive) | 2019-20 | 2021-22 | 2020-21 to 2022-23 | 3 | Inactive |
| 22. | Haryana State Minor Irrigation and Tubewells Corporation Limited (Inactive) | 2020-21 | 2022-23 | 2021-22 to 2022-23 | 2 | Inactive |
| 23. | Karnal Smart City Limited | | | 2017-18 to 2022-23 | 6 | Working |
| 24. | Faridabad City Transport Service ltd | | | 2019-20 to 2022-23 | 4 | Working |
| 25. | Haryana Koshal Rojgar Ltd. | | | 2021-22 to 2022-23 | 2 | Working |
| | | | | Total | 60 | |

© COMPTROLLER AND AUDITOR GENERAL OF INDIA
www.cag.gov.in

www.cag.gov.in/ag/haryana/en