



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

Appropriation Accounts 2023-24



Government of Haryana

Appropriation Accounts

2023-24

Government of Haryana

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2023-24 presents the accounts of sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in *italics*.

The following norms which have been agreed to by the Public Accounts Committee of Haryana Legislature vide letter No.PAC-10-89/12245 dated 19 July 1989 have been adopted for comments on the Appropriation Accounts.

SAVINGS

A - Where there is an overall saving in a grant/appropriation-

(I) If overall saving in a grant/appropriation is less than *2 per cent* of the total provision (original plus supplementary) made there under, no notes or comments are necessary under individual sub-heads. However, significant cases of savings/excess need to be commented upon where saving under sub-head is more than *10 per cent* of the total provision and ₹20 lakh. For this purpose, Revenue and Capital (Voted or Charged) should be treated as separate grant/appropriation.

(II) Even in cases where overall saving is *2 per cent* or more under the grant/appropriation

- (a) No comments should be included for savings under the sub-head where the savings are less than *10 per cent* of the total provision.
- (b) If overall saving under a sub-head is more than *10 per cent* of the total provision, no explanation be given in Appropriation Accounts -
 - (i) If the total provision under Revenue/Capital (Voted or Charged) grant/appropriation is more than ₹30 crore and saving under a sub-head is less than ₹20 lakh.
 - (ii) If the total provision under a grant/appropriation is less than ₹30 crore and saving under a sub-head is less than ₹10 lakh.

EXCESS

B - Where there is an overall excess under a grant/appropriation-

(a) If there is an overall excess under a grant/appropriation the excess needs regularization. However, in the Appropriation Accounts explanation to the excess need be given only if the excess under a sub-head exceeds *10 per cent* of the total provision and is also more than ₹5 lakh. However, in the following cases, where excess is less than *10 per cent* of the total provision explanation be given in the Appropriation Accounts -

(b) If the total provision below a grant/appropriation is:-

- (i) More than ₹30 crore and the excess under a sub-head is more than ₹20 lakh.
- (ii) between ₹10 to 30 crore and excess under a sub-head is more than ₹10 lakh.
- (iii) less than ₹10 crore and the excess under a sub-head is more than ₹5 lakh.

These limits will however be without prejudice to the right of the Principal Accountant General to comment on important items.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure-
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
1 . Vidhan Sabha-			
Voted	94,57,41	50,00,00	80,91,18
Charged	83,20	0	60,24
2 . Governor and Council of Ministers-			
Voted	1,87,28,00	0	1,73,81,84
Charged	22,95,30	0	19,42,83
3 . General Administration/ Elections-			
Voted	12,98,55,38	39,58,41	7,23,24,23
Charged	53,93,00	0	23,98,57
4 . Revenue/ Excise and Taxation-			
Voted	37,14,81,42	3,64,00,00	23,77,77,75
5 . Home/ Prisons/ Home Guard and Civil Defence/ Administration of Justice (High Court/ Prosecution/ AGOT/ Legal Service Authority)-			
Voted	78,20,14,29	5,79,52,00	72,49,91,45
Charged	2,60,17,96	0	2,44,86,53
6 . Finance/ Planning and Statistics-			
Voted	1,49,40,68,29	4,67,32,00	1,41,01,62,43
Charged	2,22,49,90,30	0	2,16,04,97,37
7 . Loans and Advances by State Government-			
Voted	0	14,64,92,60	0
8 . Public Debt-			
Charged	0	5,78,59,37,18	0
9 . Contingency Fund-			
Voted	0	0	0
10 . Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment-			
Voted	62,03,82,95	20,29,35,30	33,71,25,58
Charged	1,54,00	0	46,84
11 . Food and Supplies/ Co-operation-			
Voted	21,08,20,76	1,53,59,05,60	18,38,90,63
Charged	31,00	0	2,21

Accounts

Expenditure-		Saving		Excess	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9
(₹ in thousand)					
0	13,66,23	50,00,00	0	0	0
0	22,96	0	0	0	0
0	13,46,16	0	0	0	0
0	3,52,47	0	0	0	0
18,85,09	5,75,31,15	20,73,32	0	0	0
0	29,94,43	0	0	0	0
1,63,83,76	13,37,03,67	2,00,16,24	0	0	0
3,97,01,34	5,70,22,84	1,82,50,66	0	0	0
0	15,31,43	0	0	0	0
2,47,03,68	8,39,05,86	2,20,28,32	0	0	0
0	6,44,92,93	0	0	0	0
7,24,69,17	0	7,40,23,43	0	0	0
5,91,94,20,30	0	0	0	0	13,34,83,12 (13,34,83,11,643)
0	0	0	0	0	0
8,64,26,57	28,32,57,37	11,65,08,73	0	0	0
0	1,07,16	0	0	0	0
1,28,63,46,80	2,69,30,13	24,95,58,80	0	0	0
0	28,79	0	0	0	0

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure-
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
12 . Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development-			
Voted	2,13,08,61,17	23,65,49,00	1,78,55,57,65
13 . Sports and Youth Welfare/ Art and Culture/ Tourism-			
Voted	5,70,85,20	2,99,50,00	4,04,17,12
14 . Health/ DMER/ AYUSH/ ESI/ FDA-			
Voted	67,04,92,17	27,59,76,00	60,86,29,14
Charged	20,00	0	13,24
15 . Labour/ Employment/ Skill Development and Industrial Training-			
Voted	16,64,01,26	3,31,93,10	8,67,94,28
16 . Welfare of SCs and BCs/ Social Justice and Empowerment/ Welfare of Ex-Servicemen-			
Voted	1,19,02,16,99	57,31,17	1,09,22,64,08
17 . Buildings and Roads/ Transport/ Civil Aviation-			
Voted	60,14,07,00	56,46,77,00	46,72,34,79
Charged	5,00	1,50,00,00	0
18 . Information and Publicity/ Electronics and Information Technology/ Printing and Stationery-			
Voted	4,73,49,12	1,92,03,00	3,64,77,65
Charged	31,98	0	72,59
19 . Irrigation/ Industries and Commerce/ MSME/ Supplies and Disposals/ Power and Renewable Energy/ Science and Technology-			
Voted	1,32,26,17,00	41,41,52,60	1,11,84,94,73
Charged	0	30,00,00	0

Accounts - Contd.

Expenditure-		Saving		Excess	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9
16,88,88,61	34,53,03,52	6,76,60,39		0	0
1,50,71,50	1,66,68,08	1,48,78,50		0	0
19,20,04,92	6,18,63,03	8,39,71,08		0	0
0	6,76	0		0	0
64,18,28	7,96,06,98	2,67,74,82		0	0
6,22,82	9,79,52,91	51,08,35		0	0
41,30,36,76	13,41,72,21	15,16,40,24		0	0
1,33,55,13	5,00	16,44,87		0	0
60,48,77	1,08,71,47	1,31,54,23		0	0
0	0	0		40,61	0
				(40,61,283)	
28,25,84,55	20,41,22,27	13,15,68,05		0	0
16,45,42	0	13,54,58		0	0

(₹ in thousand)

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure-
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
20 . Urban Development (Town and Country Planning/ Urban Estates)/ Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development/ Development and Panchayats)/ Public Health Engineering Department-			
Voted	1,40,68,12,74	74,81,51,00	96,04,79,36
Charged	40,00	0	0
Total			
Voted	11,23,00,51,15	4,36,29,58,78	9,18,80,93,89
Charged	2,25,90,61,74	5,80,39,37,18	2,18,95,20,42
Grand Total	13,48,91,12,89	10,16,68,95,96	11,37,76,14,31

Accounts - Contd.

Expenditure-		Saving		Excess	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue		9
(₹ in thousand)					
38,43,00,68	44,63,33,38	36,38,50,32	0		0
0	40,00	0	0		0
2,99,68,93,30	2,04,19,57,26	1,36,60,65,48	0		0
5,93,44,20,85	6,95,81,93	29,99,45	40,61	13,34,83,12	
			(40,61,283)	(13,34,83,11,643)	
8,93,13,14,15	2,11,15,39,19	1,36,90,64,93	40,61	13,34,83,12	

Summary of Appropriation Accounts -Contd.

The expenditure shown in the Summary of Appropriation Accounts does not include an amount of ₹545.95 crore met by advance from the Contingency Fund which were not recouped to the Fund before the close of the year.

The Contingency Fund of the State of Haryana has a corpus of ₹1,000 crore. During the year, State Government withdrawn an amount of ₹545.95 crore from the Contingency Fund. At the end of the 2023-24, the whole amount of ₹545.95 crore remained un-recouped as under:-

Grant No.	Major Head	Amount (₹ in crore)
12	2202-General Education	266.95
20	4217-Capital Outlay on Urban Development	279.00

As on 31 March 2024, Contingency Fund has balance of ₹454.05 crore.

The excesses over the following Charged appropriation require regularisation:-

Capital Portion

08- Public Debt

		Total Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
<i>Original</i>	5,52,20,37,18	5,78,59,37,18	5,91,94,20,30	(+) <i>13,34,83,12</i> (<i>13,34,83,11,643</i>)
<i>Supplementary</i>	26,39,00,00			

Revenue Portion

18- Information and Publicity/ Electronics and Information Technology/ Printing and Stationery

		Total Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
<i>Original</i>	31,98	31,98	72,59	(+) <i>40,61</i> (<i>40,61,283</i>)
<i>Supplementary</i>	0			

Summary of Appropriation Accounts-Concl.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2023-24 and that shown in the Finance Accounts for the year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
Total expenditure according to Appropriation Accounts	2,18,95,20,42	5,93,44,20,85	9,18,80,93,89	2,99,68,93,30
<i>Deduct:-</i>				
Total of recoveries	0	0	5,80,44,41	1,01,42,78,46
Net total expenditure as shown in Statement No.11 of the Finance Accounts	2,18,95,20,42	5,93,44,20,85	9,13,00,49,48	1,98,26,14,84

The details of the recoveries referred to above are given in Appendix.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Haryana

Opinion

The Appropriation Accounts of the Government of Haryana for the year ended 31 March 2024, present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Haryana being presented separately for the year ended 31 March 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Haryana are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Haryana for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Haryana functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Haryana and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Date: 19 November 2024

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Grant No. 1 - VIDHAN SABHA

(Major Heads-2011-Parliament/State/Union Territory Legislatures, 4059-Capital Outlay on Public Works)**Revenue****Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	93,60,41	94,57,41	80,91,18	(-)13,66,23
Supplementary	97,00			

Amount surrendered during the year

(March 2024)

13,64,98

Charged

<i>Original</i>	83,20	83,20	60,24	(-)22,96
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2024)

22,96

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	50,00,00	50,00,00	0	(-)50,00,00
Supplementary	..			

Amount surrendered during the year

(March 2024)

50,00,00

*Notes and Comments :***Revenue****Voted Grant**

(1) Of the ultimate saving of ₹1,366.23 lakh, an amount of ₹1.25 lakh remained unsurrendered.

(2) In view of overall saving of ₹1,366.23 lakh, the supplementary grant of ₹97 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

Grant No. 1- Contd.

(3) Saving occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101-98-National e-Vidhan Application (NeVA)	O	341.41	26.03	26.03	..	Surrender of funds was due to providing proforma invoice late by NICS I (National Informatics Centre Services Inc.).
	R	-315.38				
2011-02-103-97-Performance Linked Outlay (PLO) of HVS-Haryana Vidhan Sabha (HVS-PLO-REV)	O	50.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2024).
	R	-50.00				

Grant No. 1- Contd.

(4) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-103- 99- Establishment (98- Establishment Expenses)	O 6,558.00 S 97.00 R -1,017.33	5,637.67	5,637.67	..	Surrender of funds was mainly due to non-filling up of vacant posts, less touring by the officers/officials, less requirement of office items/ accessories, organisation of less functions, less consumption of electricity, less purchase of computer/ accessories, less eligible persons for honorarium and non purchase of new vehicle offset by excess expenditure on installment/arrear of dearness allowance and provide new facility to employees.

Charged Appropriation

(5) Saving occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101- 99- Establishment	O 83.20 R -22.96	60.24	60.24	..	Surrender of funds was due to less touring by the officers/officials and non-filling up of vacant posts.

Grant No. 1- Concl.

Capital**Voted Grant**

(6) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 57-Purchase of Land/ Construction of Building for Haryana Vidhan Sabha	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-finalization of land.

Grant No. 2 - GOVERNOR AND COUNCIL OF MINISTERS

(Major Heads-2012-President, Vice President / Governor, Administrator of Union Territories, 2013-Council of Ministers)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,86,78,00	1,87,28,00	1,73,81,84	(-)13,46,16
Supplementary	50,00			

Amount surrendered during the year

(March 2024)

13,59,70

Charged

<i>Original</i>	22,62,80	22,95,30	19,42,83	(-)3,52,47
<i>Supplementary</i>	32,50			

Amount surrendered during the year

(March 2024)

3,69,79

Notes and Comments :

Voted Grant

(1) Against the available saving of ₹1,346.16 lakh, surrender of ₹1,359.70 lakh on 31 March 2024 proved unrealistic.

(2) In view of overall saving of ₹1,346.16 lakh, the supplementary grant of ₹50 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(3) Saving occurred mainly under the following head :-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-101- Salary of Minister & Deputy Ministers (51-Na)	O	251.00	223.41	223.41	..	Surrender of funds was mainly due to less receipt of medical reimbursement claims and to non-filling up of vacant posts.
	R	-27.59				

Grant No. 2- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2013-51-108- Tour Expenses (51-Na)	O	110.00	70.89	70.89	..	Surrender of funds was due to less receipt of travel expenses claims.
	R	-39.11				
2013-51-800- 97- Performance Linked Outlay (PLO) of CSE - Chief Secretariat Establishment (CSE-PLO- REV)	O	50.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2024).
	R	-50.00				

(4) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2013-51-800- 98- Maintenance of Vehicle and running of Ministers Car Section	O	2,224.00	1,386.21	1,386.21	..	Surrender of funds was mainly due to less purchase/repair of new vehicles, non-filling up of vacant posts, less repair of works, less receipt of leave travel concession, medical reimbursement, travel expenses & ex-gratia claims, non- engagement of daily wagers, less eligible persons for honorarium and less touring by the officials.
	S	50.00				
	R	-887.79				

Grant No. 2- Contd.

Charged Appropriation

(5) Against the available saving of ₹352.47 lakh, surrender of ₹369.79 lakh on 31 March 2024 proved unrealistic.

(6) In view of overall saving of ₹352.47 lakh, the supplementary grant of ₹32.50 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(7) Saving occurred mainly under :-

Head			Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-090-97- Performance Linked Outlay (PLO) of RJB - Haryana Raj Bhawan (RJB-PLO-REV)	<i>O</i>	10.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2024).
	<i>R</i>	-10.00				
2012-03-103-99-Military Secretary and his establishment	<i>O</i>	386.00	297.88	297.88	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of travel expenses claims, non-conducting of training programme and less requirement of office items/ accessories offset by excess due to receipt of more ex-gratia claims.
	<i>R</i>	-88.12				

Grant No. 2- Concl'd.

Head			Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-105- 99-Medical Facilities to the Governor and his family and staff	<i>O</i>	101.30	66.89	66.89	..	Surrender of funds was mainly due to non- filling up of vacant posts, less purchase of items/accessories and non-receipt of leave travel concession, travel expenses and medical reimbursement claims.
	<i>R</i>	-34.41				

(8) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered more than the actual saving through re-appropriation that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately.

Head			Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-090- 99-Secretariat Staff of the Governor (98- Establishment Expenses)	<i>O</i>	1,076.50	870.01	887.33	(+)/17.32	Surrender of funds was mainly due to non- filling of up vacant posts, less purchase of computer/accessories, less engagement of contractual staff, less repair work/ renovation and less purchase/repair of vehicles offset by excess expenditure on payment of pending miscellaneous bills. Reasons for the final excess of ₹17.32 lakh have not been intimated (September 2024).
	<i>S</i>	25.00				
	<i>R</i>	-231.49				

Grant No. 3 - GENERAL ADMINISTRATION/ELECTIONS

(Major Heads-2015-Elections, 2051-Public Service Commission, 2052-Secretariat-General Services, 2062-Vigilance, 2070-Other Administrative Services, 2251-Secretariat-Social Services, 2852-Industries, 3451-Secretariat-Economic Services, 4047-Capital Outlay on Other Fiscal Services, 4059-Capital Outlay on Public Works)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	12,45,35,38	12,98,55,38	7,23,24,23	(-)5,75,31,15
Supplementary	53,20,00			

Amount surrendered during the year

(March 2024)

5,75,37,15

Charged

<i>Original</i>	53,93,00	53,93,00	23,98,57	(-)29,94,43
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2024)

29,94,43

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	33,19,00	39,58,41	18,85,09	(-)20,73,32
Supplementary	6,39,41			

Amount surrendered during the year

(March 2024)

25,72,71

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹57,531.15 lakh, surrender of ₹57,537.15 lakh on 31 March 2024 proved unrealistic.

Grant No. 3- Contd.

(2) In view of overall saving of ₹57,531.15 lakh, the supplementary grant of ₹5,320 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

(3) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-101- 98-Field Staff for Conduct of Panchayat, Election	O 970.00 R -318.11	651.89	651.89	..	Surrender of funds was mainly due to non-conducting of elections, non-filling up of vacant posts, less receipt of ex-gratia, leave travel concession, travel expenses & medical reimbursement claims, less touring by the officials and less engagement of contractual staff offset by excess due to hike in dearness allowance.
2015-51-101- 99-Head Quarter Staff for conduct of Panchayat Elections	O 3,307.00 R -2,286.96	1,020.04	1,020.04	..	Surrender of funds was mainly due to non-conducting of elections, non-filling up of vacant posts, less requirement of office items/ accessories, less receipt of leave travel concession & medical reimbursement claims, less engagement of daily wagers and less touring by the officials offset by excess due to more engagement/ HKRN Policy of contractual staff and hike in dearness allowance.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-102-98-District staff	O 1,760.00 R -211.81	1,548.19	1,548.19	..	Surrender of funds was mainly due to non-filling up of vacant posts, less requirement of office items/ accessories, less receipt of leave travel concession & ex-gratia claims, less consumption of electricity and non-appointment of apprentice for scholarships and stipends offset by excess due to more engagement/HKRN Policy of contractual staff.
2015-51-102-99-Headquarter Staff	O 750.50 R -260.40	490.10	490.10	..	Surrender of funds was mainly due to non-filling up of vacant posts, less requirement of office items/ accessories, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, less engagement of contractual staff, less purchase/repair of vehicles and less functions organized.
2015-51-103-98-Printing of Electoral Rolls	O 200.00 R -122.54	77.46	77.46	..	Surrender of funds was due to receipt of less demand under the scheme.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-103- 99-Preparation of Electoral Rolls	O 4,070.00 R -2,481.40	1,588.60	1,588.60	..	Surrender of funds was mainly due to identification of less eligible persons for honorarium, receipt of less demand for budget from districts, less engagement of professional staff & daily wagers and less touring by the officials.
2015-51-105- 98-Bye Elections	O 147.00 R -96.16	50.84	50.84	..	Surrender of funds was mainly due to receipt of less demand for budget from districts and headquarter and non-receipt of travel expenses claim.
2015-51-105- 99-General Elections	O 2,414.00 R -2,254.28	159.72	159.72	..	Surrender of funds was mainly due to receipt of less demand for budget from districts and headquarter and less receipt of travel expenses claims.
2015-51-106- 98-Bye Elections	O 600.00 R -552.71	47.29	47.29	..	Surrender of funds was due to non-conducting of election during the year, less receipt of travel expenses claims and less touring by the officials.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-106-99-General Elections	O 247.00 R -190.52	56.48	56.48	..	Surrender of funds was mainly due to non-receipt of demand for budget from districts, identification of less eligible persons for honorarium and less touring by the officials.
2015-51-111-99-Maintenance of Electronic Voting Machines	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for budget from districts and headquarter.
2051-51-103-99-Establishment	O 18,068.50 S 5,068.00 R -8,893.71	14,242.79	14,242.79	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual & professional staff, less receipt of leave travel concession & medical reimbursement claims, less purchase/repair of vehicles and less touring by the officials.
2052-51-090-87-State Police Complaint Authority	O 333.00 R -102.70	230.30	230.30	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less requirement of office items/ accessories, less advertisement for awareness, less receipt of leave travel concession & travel expenses claims and non-receipt of medical reimbursement claims.

Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-89- Establishment of Department of Foreign Cooperation	O	947.00	275.96	275.96	..	Surrender of funds was mainly due to less purchase of computer/ accessories/repair of vehicles, less advertisement, less requirement of office items/ accessories, non-hiring of building on rent, less purchase/ repair of vehicles, less engagement of contractual staff, less touring by the officials and less receipt of travel expenses claims from officers/officials.
	R	-671.04				
2052-51-090-90- Performance Linked Outlay (PLO) for Chief Secretary Office / Establishment (CSE-PLO- REV)	O	1,000.00	..	..	..	Surrender of entire provision was due to receipt of less demand for additional requirement.
	R	-1,000.00				
2052-51-090-91- Implementat- ion of Recommendation of Haryana Governance Reform Authority (HGRA) by chief secretary	O	20.00	..	..	..	Reason for surrender of entire provision through reappropriation was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/Re-appn/24-25/346-47 dated 27.05.2024).
	R	-20.00				

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-96- Maintenance of V.I.P's Aircraft	O 1,972.50 R -969.00	1,003.50	1,003.50	..	Surrender of funds was mainly due to less purchase of store equipment, non-utilization of funds due to delay in agreement of helicopter H145 D3, non-filling up of vacant posts, less engagement of contractual staff, less office expenses, less touring by the officials, less purchase/repair of vehicles, less receipt of leave travel concession & medical reimbursement claims and non- receipt of demand for rent.
2052-51-090-97-Home Department	O 1,058.00 R -464.90	593.10	593.10	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & travel claims and less requirement of office items/ accessories.
2052-51-090-98-Finance Department	O 1,694.00 R -667.96	1,026.04	1,026.04	..	Surrender of funds was mainly due to non-filling up of vacant posts, less requirement of office items/ accessories and less receipt of travel expenses claims from the officers/officials.

Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-99-Chief Secretary (97-Establishment Expenses of Haryana Bhawan, New Delhi)	O R	404.50 -68.23	336.27	336.27	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession & travel expenses claims offset by excess expenditure on enhanced dearness allowance, more tour by Hon'ble Chief Minister, Haryana, identification of more eligible persons for honorarium and engagement of contractual staff.
2052-51-190-95-Establishment of Quality Assurance Authority	O S R	.. 200.00 -110.00	90.00	90.00	..	Reasons for the surrender of ₹110 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/Re-appn/24-25/346-47 dated 27.05.2024).
2052-51-190-96-Drone Imaging and Information System of Haryana Limited (DRHSHYA)	O R	500.00 -500.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/Re-appn/24-25/346-47 dated 27.05.2024).

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-190-99-Authority for Citizen Resources Information Depository (ACRID) Renamed as Haryana Parivar Pahchan Authority (HPPA)	O 3,000.00 R -863.00	2,137.00	2,137.00	..	Reasons for the surrender of ₹863 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/Re-appn/24-25/ 346-47 dated 27.05.2024).
2052-51-792-Irrecoverable Loans Written Off (51-Na)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of Write off loan/losses claims.
2062-51-104-98-Enquiry Officer, Vigilance	O 343.52 R -177.82	165.70	165.70	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts and less touring by the officers/ officials offset by excess mainly to cover expenditure on payment of enhanced dearness allowance.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2062-51-104-99- Strengthening of Planning Machinery (98- Establishment Expenses)	O 6,562.00 R -915.04	5,646.96	5,646.96	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase/repair of vehicles, less touring by the officers/officials, less consumption of electricity, less repair of building and receipt of less demand for material and supply offset by excess mainly due to receipt of more medical reimbursement claims and due to appointment of apprentice.
2062-51-797-99-State Vigilance Revolving Funds	O 100.00 R -86.08	13.92	13.92	..	Surrender of funds was due to less contribution of revolving funds.
2070-51-003-96-Training for Senior Officers in Haryana State	O 95.00 R -92.73	2.27	2.27	..	Surrender of funds was mainly due to conduction of less training programme, less purchase of computer/accessories, non-purchase of furniture and non-engagement of daily wagers.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-003-98-Haryana Institute of Public Administration (98-Establishment Expenses)	O 6,001.00 R -1,801.00	4,200.00	4,200.00	..	Reasons for the surrender of ₹1,801 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/Re-appn/24-25/346-47 dated 27.05.2024).
2070-51-105-93-Haryana State Administrative Tribunal	O 151.00 R -137.87	13.13	13.13	..	Surrender of funds was mainly due to non-filling up of vacant posts, non- receipt of medical reimbursement & leave travel concession claims, less engagement of contractual staff and non-purchase/repair of vehicles.
2070-51-105-98-Lok Ayukt in the Haryana State	O 814.50 R -340.38	474.12	474.12	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of daily wagers, less receipt of medical reimbursement & leave travel concession claims, less purchase/repair of vehicles and less requirement of office items/ accessories offset by excess due to engagement of contractual staff.

Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-79-PWD (B&R) Rest House Panchkula	O	265.50	125.95	125.95	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & ex-gratia claims, less requirement of office items/ accessories and no touring by the officers/officials.
2070-51-115-80-PWD (B&R) Rest House Gurugram	R	-139.55	152.55	152.55	..	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less function, less engagement of contractual staff, non-requirement of office items and less touring by the officers/officials.
2070-51-115-81-State Guest House Chankya Puri New Delhi	O	157.00	94.73	94.73	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts and less receipt of medical reimbursement & leave travel concession claims.
2070-51-115-82-New Sectt. Canteen Sector-17, Chandigarh	R	-62.27	223.30	223.30	..	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less function, less receipt of leave travel concession & medical reimbursement claims, non-receipt of ex-gratia claims and non-engagement of daily wagers.

Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-92- Expenditure on running Vidhan Sabha Canteen	O R	193.10 -56.66	136.44	136.44	..	Surrender of funds was mainly due to non-filling up of vacant posts, conduction of less meeting and less receipt of leave travel concession & medical reimbursement claims offset by excess due to more receipt of ex-gratia claims.
2070-51-115-93- Expenditure on running of Civil Secretariat Canteen	O R	432.50 -82.07	350.43	350.43	..	Surrender of funds was mainly due to non-filling up of vacant posts, less eligible persons for honorarium and less receipt of medical reimbursement, leave travel concession & ex-gratia claims.
2070-51-115-94-Hospitality Organisation (98- Establishment Expenses)	O R	1,104.00 -373.78	730.22	730.22	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, conduction of less training programme, less purchase/ repair of vehicles, less receipt of medical reimbursement, leave travel concession & ex-gratia claims and less consumption of electricity.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-95- Expenditure on various Committee meetings	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non- conducting of committee meeting.
2070-51-115-96- Expenditure on running of Cafeteria in Haryana Bhawan, Delhi	O 740.00 R -319.88	420.12	420.12	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase/ repair of vehicles and less receipt of medical reimbursement, leave travel concession & ex-gratia claims.
2070-51-115-97-Canteen in M.L.A. Hostel	O 339.50 R -64.85	274.65	274.65	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession, ex-gratia & medical reimbursement claims.
2070-51-115-99-Haryana Niwas Sec-3, CHD	O 1,007.00 R -317.51	689.49	689.49	..	Surrender of funds was mainly due to organization of less function /conduction of less meeting, non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims and less consumption of electricity.

Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-800-93-Haryana Right to Service Commission	O	239.80	184.01	184.01	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional & contractual staff, less receipt of travel expenses, leave travel concession & medical reimbursement claims and less purchase of computer/accessories offset by excess due to more purchase of office items.
	R	-55.79				
2070-51-800-96-State Information Commission, Haryana (98- Establishment Expenses)	O	1,899.40	930.84	930.84	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional staff, less requirement of office items/ accessories, less receipt of medical reimbursement and leave travel concession & travel expenses claims offset by excess due to more engagement of contractual staff.
	R	-968.56				

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-190-98-Setting up of Call Centre for various e-Governance service	O 800.00 R -400.00	400.00	400.00	..	Surrender of funds was due to less implementation for e-Governance module.
2852-07-202-91-I.T Plan for Haryana	O 30,000.00 R -22,500.00	7,500.00	7,500.00	..	Surrender of funds was due to less implementation of IT Plan.
2852-07-202-93-Organisation of Seminars / Exhibition, Workshop at National / International Level	O 50.00 R -49.00	1.00	1.00	..	Surrender of funds was due to requirement of less grants under the scheme.
2852-07-202-95-Organisation and Administration of Electronics Department (98-Establishment Expenses)	O 1,005.08 R -250.07	755.01	755.01	..	Surrender of funds was mainly due to less engagement of professional staff, non-filling up of vacant posts, less purchase/repair of vehicles, less receipt of medical reimbursement, leave travel concession & ex-gratia claims, less payment of rent and less touring by the officers/officials.

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-202- 96-Computer Network	O 3,000.00 R -2,400.00	600.00	600.00	..	Surrender of funds was due to less implementation of LAN/WAN in the State.
3451-51-090- 99-Civil Secretariat	O 811.00 R -396.25	414.75	414.75	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non requirement of office items.

(4) The following case of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2251-51-792- Irrecoverable Loans Written Off (51-Na)	O 50.00 R -47.71	2.29	2.16	(-) 0.13	Surrender of funds was due to receipt of less Write off loan/ losses claims. Reasons for the final saving of ₹0.13 lakh have not been intimated (September 2024).

Grant No. 3- Contd.

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-99-Chief Secretary (98-Establishment Expenses)	O 14,733.00 R -1,555.29	13,177.71	13,178.38	(+) 0.67	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual & professional staff, less consumption of electricity, less requirement of office items/ accessories, less receipt of medical reimbursement & ex-gratia claims, less conduction of training programme and less purchase of computer/ accessories offset by excess expenditure due to more purchase/ repair of vehicles, implementation of Rationalization Commission in the State, more payment of Court Fee and more touring by the officers/officials. Reasons for the final excess of ₹0.67 lakh have not been intimated (September 2024).

Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-88- Expenditure on running Shakti Bhawan Canteen Panchkula	O 217.50 R -121.75	95.75	101.07	(+) 5.32	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less function and less receipt of ex-gratia, medical reimbursement & leave travel concession claims. Reasons for the final excess of ₹5.32 lakh have not been intimated (September 2024).
2251-51-090-99-Civil Secretariat	O 1,303.00 R -407.36	895.64	895.76	(+) 0.12	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of travel expenses claims from the officers/officials. Reasons for the final excess of ₹0.12 lakh have not been intimated (September 2024).

Grant No. 3- Contd.

(6) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090- 88-Citizen Resources Information Department (Nagrik Sansadhan Suchna Vibhag)	O 3,406.00 R 603.54	4,009.54	4,009.54	..	Augmentation of provision through re-appropriation was to cover more expenditure on payment of team lead of local committees and sector committees for verification of Parivar Pehchan Patra data, appointment of apprentice and filling up of vacant posts offset by saving due to less touring by the officers/officials, less engagement of professional staff, less requirement of office items/accessories and less receipt of medical reimbursement and leave travel concession claims.

Grant No. 3- Contd.

Charged Appropriation

(7) Saving occurred mainly under :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-102-99- Establishment (98- Establishment Expenses)	<i>O</i> 5,193.00 <i>R</i> -2,794.43	2,398.57	2,398.57	..	Surrender of funds was mainly due to less engagement of professional staff under proficiency/ professional and special services, non-filling up of vacant posts, less engagement of contractual staff and less receipt of leave travel concession claims. Out of total surrendered amount, reasons for the surrender of ₹900 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/Re-appn/24-25/346-47 dated 27.05.2024).
2052-51-090-90- Performance Linked Outlay (PLO) for Chief Secretary Office / Establishment (CSE-PLO- REV)	<i>O</i> 200.00 <i>R</i> -200.00	..	..	..	Surrender of entire provision was due to receipt of less demand for additional requirement.

Grant No. 3- Contd.

Capital**Voted Grant**

(8) Against the available saving of ₹2,073.32 lakh, surrender of ₹2,572.71 lakh on 31 March 2024 proved unrealistic.

(9) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 59-Purchase of Land for Right to Service Commission	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-purchase of land.
4059-01-051- 61- Construction of Building of Election Department Haryana	O 1,100.00 R -998.06	101.94	101.94	..	Surrender of funds was due to less construction of building.
4059-01-051- 62-Purchase of Land and Construction of Building for Lokayukt	O 500.00 R -498.49	1.51	1.51	..	Surrender of funds was due to building under construction.
4059-01-051- 69- Construction of Office Building for State Vigilance Bureau	O 850.00 R -297.87	552.13	552.13	..	Surrender of funds was due to less construction of building.

Grant No. 3- Concl.

(10) In the following case, the excessive supplementary grant has been obtained and later on a part of supplementary grant was surrendered more than the actual saving through re-appropriation on 31 March 2024 by the Finance Department, that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 72-Scheme for Construction of Office Building of State Election Commission Haryana (98- Construction of Office Building)	O 20.00 S 639.41 R -568.29	91.12	590.51	(+) 499.39	Surrender of funds was due to less construction of building. Reasons for the final excess of ₹499.39 lakh have not been intimated (September 2024).

Grant No. 4 - REVENUE/ EXCISE AND TAXATION

(Major Heads-2029-Land Revenue, 2030-Stamps and Registration, 2039-State Excise, 2040-Taxes on Sales, Trade etc., 2043-Collection Charges under State Goods and Services Tax, 2045-Other Taxes and Duties on Commodities and Services-, 2052-Secretariat-General Services, 2053-District Administration, 2070-Other Administrative Services, 2075-Miscellaneous General Services, 2217-Urban Development, 2235-Social Security and Welfare, 2245-Relief on account of Natural Calamities, 2506-Land Reforms, 2705-Command Area Development, 3451-Secretariat-Economic Services, 3454-Census Surveys and Statistics, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	29,40,51,42	37,14,81,42	23,77,77,75	(-)13,37,03,67
Supplementary	7,74,30,00			

Amount surrendered during the year

(March 2024)

18,72,06,78

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,34,00,00	3,64,00,00	1,63,83,76	(-)2,00,16,24
Supplementary	30,00,00			

Amount surrendered during the year

(March 2024)

3,04,83,40

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹1,33,703.67 lakh, surrender of ₹1,87,206.78 lakh on 31 March 2024 proved unrealistic.

(2) In view of overall saving of ₹1,33,703.67 lakh, the supplementary grant of ₹77,430 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

Grant No. 4- Contd.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-001-99-Audit of Land Revenue and Taccavi	O 69.44 R -23.54	45.90	45.90	..	Surrender of funds was mainly due to less requirement of office items/accessories and less receipt of medical reimbursement, leave travel concession & ex-gratia claims. Out of total surrender amount, reasons for the surrender of ₹17.01 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024).
2029-51-800-97-Construction of New Patwar Khana	O 4,000.00 R -1,939.70	2,060.30	2,060.30	..	Surrender of funds was due to less maintenance/ repair of building under the scheme.
2039-51-001-99-Headquarter Staff (including Excise Bureau)	O 263.70 R -252.68	11.02	11.02	..	Surrender of funds was mainly due to less conduction of training programme, less purchase of office items and non-filling up of vacant posts.
2040-51-001-96-Performance Linked Outlay (PLO) for Department of Excise and Taxation (PET-PLO-REV)	O 100.00 R -100.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/G. No. 04/Re-appn/24-25/444-45 dated 04.06.2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001-98-District Staff	O 11,280.40 R -1,274.65	10,005.75	10,005.75	..	Surrender of funds was mainly due to non-filling up of vacant posts non-conducting of training programme less purchase & repair work of new vehicles less consumption of electricity less engagement of professional & contractual staff less deployment of apprentices less receipt of leave travel concession medical reimbursement & travel expenses claims and non-finalization of rent deed offset by excess due to more purchase of office items.
2040-51-001-99-Headquarter Staff {96-Tax Research Unit (TRU)}	O 200.00 R -130.30	69.70	69.70	..	Surrender of funds was due to less receipt of Research and Development claims.
2040-51-001-99-Headquarter Staff (97-Apna Bill Apna Vikas)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non- receipt of prize and award claims.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001-99-Headquarter Staff (98-Establishment Expenses)	O 14,936.00 R -9,114.52	5,821.48	5,821.48	..	Surrender of funds was mainly due to less purchase of computers/ accessories less requirement of office items/ accessories less purchase/repair of vehicles non-conducting of training programme non-filling up of vacant posts less receipt of travel expenses energy charges leave travel concession medical reimbursement & ex-gratia claims less engagement of contractual staff and non-appointment of apprentice offset by excess due to more receipt of professional and special services claims.
2043-51-800-99-State Consumer Welfare Under HGST (97-Reimbursement on Legal Expenses)	O 1,000.00 R -1,000.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2045-51-103- 99-Electrical Inspectorate	O 930.50 R -198.52	731.98	731.98	..	Surrender of funds was mainly due to non-finalization of purchase of computers, non-filling up of vacant posts, less receipt of leave travel concession claims, less purchase & repair work of new vehicles, less deployment of apprentices and non-finalization of rent deed.
2052-51-099- 94-Setting up of Revenue Commission	O 93.00 R -89.33	3.67	3.67	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase & repair work of new vehicles and less requirement of office items/ accessories.
2052-51-099- 96-Setting up of Haryana Tax Tribunal	O 265.76 R -102.15	163.61	163.61	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less requirement of office items/ accessories.
2235-01-202- 98-Land Record Staff and Directory of Allotment	O 98.25 R -51.65	46.60	46.60	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement & leave travel concession claims.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-01-202-99- Establishment Charges and Rehabilitation Schemes District and Revenue Staff	O 394.50 R -226.90	167.60	167.60	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia, medical reimbursement, travel expenses & leave travel concession claims and non-conducting of training programme.
2245-01-101-98-Supply of seeds, fertilizers and agricultural implements	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to no drought like situation in the State.
2245-01-102- Drinking Water Supply (51-Na)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to no drought like situation in the State.
2245-01-104- Supply of Fodder (51-Na)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to less supply of fodder.
2245-01-105- Veterinary Care (51-Na)	O 100.00 R -100.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/ 444-45 dated 04.06.2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-01-282- Public Health (51-Na)	O 100.00 R -100.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/ Re-appn/24-25/444-45 dated 04.06.2024).
2245-02-105- Veterinary Care (51-Na)	O 50.00 R -50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024).
2245-02-106- Repairs and restoration of damaged roads and bridges (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-repair of damaged roads and bridges.
2245-02-110- Assistance for repairs and restoration of damaged water supply, drainage and sewerage works (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for repair of damaged water supply during the year.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-114- Assistance to Farmers for purchase of Agricultural inputs (51-Na)	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-receipt of demand/requirement for purchase of agricultural implements during the year 2023-24.
2245-02-116- Assistance to Farmers for repairs of damaged tube -wells, pump sets etc. (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand/requirement for purchase of agricultural implements during the year 2023-24.
2245-02-193- Assistance to Local bodies and other non- Government Bodies / Institutions (51-Na)	O 50.00 R -50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/ Re-appn/24-25/444-45 dated 04.06.2024).
2245-08-797- 99-State and Centre Contribution	O .. S 41,300.00 R -41,300.00	..	..	..	Surrender of entire provision was due to non-receipt of contributions claims under the scheme.
2245-80-001- 95- Performance Linked Outlay (PLO) for Revenue (FCR- POL-REV)	O 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire provision have not been intimated (September 2024).

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-001-99- Headquarters Staff	O	101.75	72.94	72.94	..	Surrender of funds was mainly due to non filling up of vacant posts and less receipt of leave travel concession, ex-gratia and medical reimbursement claims.
	R	-28.81				
2506-51-012-99-Scheme for the Strengthening of Statistical set up in the Revenue Deptt. (Land Record Head Quarter)	O	44.10	20.77	20.77	..	Surrender of funds was mainly due to non-filling up of vacant posts and non- receipt of medical reimbursement & leave travel concession claims and less requirement of office items/ accessories.
	R	-23.33				
2506-51-102-98- Consolidation of Holding	O	2,614.40	1,696.08	1,696.08	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff & daily wagers, less receipt of leave travel concession & ex-gratia claims, non-finalization of purchases and non-conducting of training programme offset by excess due to boundary of pillar on the border of Haryana and Utter Pradesh and receipt of more medical reimbursement claims.
	R	-918.32				

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2506-51-103-98-Haryana Land Records Modernisation Programme (99-Survey / Resurvey and Updation of Survey and Settlement Records)	O	3,008.35	1,735.77	1,735.77	..	Surrender of funds was mainly due to non-engagement of professional, contractual staff & daily wagers, less purchase of office items, non- purchase of/repair of vehicles and no touring by the officials.
	R	-1,272.58				
2506-51-103-99-National Land Records Modernization Programme (97-Computerisation of Registration)	O	67.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/ Re-appn/ 24-25/ 444-45 dated 04.06.2024).
	R	-67.00				
2506-51-103-99-National Land Records Modernization Programme (98-Survey/ resurvey and Modern Record Rooms)	O	200.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/ Re-appn/ 24-25/ 444-45 dated 04.06.2024).
	R	-200.00				
2506-51-103-99-National Land Records Modernization Programme (99-Computerization of Land Records)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/ Re-appn/ 24-25/444-45 dated 04.06.2024).
	R	-50.00				

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-101-99-Scheme for the integrated Development of Mewat Area	O 1,770.00	1,770.00	442.50	(-)1,327.50	Reasons for the final saving of ₹1,327.50 lakh have not been intimated (September 2024).
2705-51-102-99-Grant -in - Aid for Development of Shivalik Area	O 1,200.00	1,200.00	900.00	(-)300.00	Reasons for the final saving of ₹300 lakh have not been intimated (September 2024).
2705-51-789-99-Grant-in-Aid for the Integrated Development of Scheduled Castes of Mewat Area	O 180.00	180.00	45.00	(-)135.00	Reasons for the final saving of ₹135 lakh have not been intimated (September 2024).
3451-51-091-99-Revenue Department	O 918.61 R -129.32	789.29	789.29	..	Surrender of funds was mainly due to non-filling up of vacant posts and less requirement of office items/accessories.
3454-02-110-99-Gazetteers	O 430.50 R -211.11	219.39	219.39	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less requirement of office items/ accessories and non conduction of training programme.

Grant No. 4- Contd.

(4) The following cases of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered :-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-96- Headquarters staff Land Records Agricultural Census	O R	90.00 -46.64	43.36	40.51	(-) 2.85	Surrender of funds was due to non-filling up of vacant posts. Reasons for the final saving of ₹2.85 lakh have not been intimated (September 2024).
2029-51-103-97- Rationalisation of Minor Irrigation Statistics Headquarter staff (98- Establishment Expenses)	O R	60.00 -49.36	10.64	4.01	(-) 6.63	Surrender of funds was due to non-filling up of vacant posts. Reasons for the final saving of ₹6.63 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-02-001- 99-Checking Staff	O	313.60	294.98	275.20	(-)19.78	Surrender of funds was mainly due to less engagement of contractual staff less receipt of leave travel concession claims and less requirement of office items/ accessories. Out of total surrender amount reasons for the surrender of ₹14.41 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final saving of ₹19.78 lakh have not been intimated (September 2024).
	R	-18.62				

Grant No. 4- Contd.

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103- 98-District staff (98- Establishment Expenses)	O 34,883.60 R -14,542.37	20,341.23	20,348.76	(+) 7.53	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia, medical reimbursement & leave travel concession claims, less eligible persons for honorarium, less conduction of training programme, non-appointment of apprentice, less requirement of office items/accessories and less purchase of computer/accessories offset by excess due more engagement/HKRN policy of contractual staff. Reasons for the final excess of ₹7.53 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-99- Headquarter Staff	O	319.47	179.86	187.65	(+) 7.79	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia & leave travel concession claims, non-appointments of apprentice, less engagement of contractual & professional staff and less requirement of office items/ accessories. Reasons for the final excess of ₹7.79 lakh have not been intimated (September 2024).
	R	-139.61				
2039-51-001-97-Provision for Police Staff posted in Excise and Taxation Department	O	520.00	146.26	150.77	(+) 4.51	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & leave travel concession claims and less touring by the officers/official. Reasons for the final excess of ₹4.51 lakh have not been intimated (September 2024).
	R	-373.74				

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001-98-Collection charges	O 7,562.00 R -2,036.09	5,525.91	5,526.18	(+) 0.27	Surrender of funds was mainly due to non-filling up of vacant posts less receipt of leave travel concession, medical reimbursement & ex-gratia claims, non-conducting of training programme, less engagement of professional & contractual staff, less purchase & repair work of new vehicles, non-finalization of rent deed, less deployment of apprentices and less requirement of office items/accessories. Reasons for the final excess of ₹0.27 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-101- 99-Field Staff	O 10,927.00 R -1,945.37	8,981.63	8,983.02	(+) 1.39	Surrender of funds was mainly due to non-filling up of vacant posts non-finalization of rent deed less receipt of medical reimbursement leave travel concession & ex-gratia claims non-conducting of training programme less purchase & repair work of new vehicles less engagement of contractual staff and less consumption of electricity. Reasons for the final excess of ₹1.39 lakh have not been intimated (September 2024).
2045-51-104- 99-Taxes & Duties	O 290.10 R -122.58	167.52	168.05	(+) 0.53	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims, less conduction of training programme, less requirement of office items/ accessories and less touring by the officials. Reasons for the final excess of ₹0.53 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-099- 99-Revenue Department (98- Establishment Expenses)	O	4,812.50	3,874.43	3,874.56	(+) 0.13	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of rent, rates and taxes & ex-gratia claims, less consumption of electricity, less requirement of office items/accessories and less purchase of computer/accessories offset by excess due to more engagement/ HKRN policy of contractual staff. Reasons for the final excess of ₹0.13 lakh have not been intimated (September 2024).
	R	-938.07				

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-093- 99- Establishment	O 38,973.87 R -17,769.83	21,204.04	26,717.54	(+)5,513.50	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, less payment of energy charges bills, less engagement/ deployment of contractual staff & apprentices, less purchase of office items, non-finalization of purchases and less conduction of training programme. Reasons for the final excess of ₹5,513.50 lakh have not been intimated (September 2024).
2053-51-094- 97- Conservancy of Kutchery Compounds	O 31.90 R -23.88	8.02	8.99	(+) 0.97	Surrender of funds was mainly due to non-filling up of vacant posts and less payment of energy charges bills. Reasons for the final excess of ₹0.97 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2053-51-094-98-Copying Agency Establishment	O	400.67	161.04	173.50	(+)12.46	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement & ex-gratia claims and less conduction of training programme. Reasons for the final excess of ₹12.46 lakh have not been intimated (September 2024).
	R	-239.63				
2053-51-094-99-Sub-Divisional Establishment	O	5,240.20	2,127.37	3,268.06	(+)1,140.69	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, less consumption of electricity, less purchase & repair work of new vehicles and less touring by officers/officials. Reasons for the final excess of ₹1,140.69 lakh have not been intimated (September 2024).
	R	-3,112.83				

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-101-99- Establishment	O 2,178.50 R -603.45	1,575.05	1,850.31	(+)275.26	Surrender of funds was mainly due to posts kept vacant, less engagement of contractual staff, less receipt of medical reimbursement , leave travel concession & ex-gratia claims, less purchase of office items, less purchase & repair work of new vehicles and less consumption of electricity. Reasons for the final excess of ₹275.26 lakh have not been intimated (September 2024).
2070-51-800-99- Expenditure on the sale of surplus rural evacuee properties (98- Establishment Expenses)	O 491.20 R -109.26	381.94	382.34	(+) 0.40	Surrender of funds as mainly due to non-filling up of vacant posts, less conduction of training programme, less receipt of leave travel concession and medical reimbursement claims offset by excess to receipt of more ex-gratia claims. Reasons for the final excess of ₹0.40 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-01-200-99-Financial Assistance/ gratuitous relief/ compensation for damaged properties due to man made/natural disaster in rural area	O	100.00	4.86	53.61	(+)48.75	Surrender of funds was due to receipt of less claims of compensation for damaged property in rural area. Reasons for the final excess of ₹48.75 lakh have not been intimated (September 2024).
	R	-95.14				
2245-02-282-98-Public Health	O	100.00	20.23	29.35	(+) 9.12	Surrender of funds was due to receipt of less claims under other charges. Reasons for the final excess of ₹9.12 lakh have not been intimated (September 2024).
	R	-79.77				
2245-05-101-98-Grants-in-aid for capacity building under SDRF	O	180.00	10.50	13.14	(+) 2.64	Surrender of funds was due to conduction of less training programmes under the scheme. Reasons for the final excess of ₹2.64 lakh have not been intimated (September 2024).
	R	-169.50				

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2245-02-111- Ex-gratia payments to bereaved families (51-Na)	O	200.00	100.00	268.00	(+168.00)	Surrender of funds was due to non-implementation of the scheme. Reasons for the final excess of ₹168 lakh have not been intimated (September 2024).
	R	-100.00				
2245-80-001- 98-District Staff	O	248.86	66.36	135.43	(+69.07)	Surrender of funds was mainly due to less receipt of contractual services, ex-gratia, medical reimbursement & leave travel concession claims and non-filling up of vacant posts. Reasons for the final excess of ₹69.07 lakh have not been intimated (September 2024).
	R	-182.50				
2245-80-800- 96-Cash Doles for Pest Attack/ Landslide/ Cloud Burst etc.	O	24,000.00	6,735.35	12,442.15	(+5,706.80)	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹5,706.80 lakh have not been intimated (September 2024).
	R	-17,264.65				

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3475-51-201- 99-Agrarian Reforms Revenue	O	609.49	216.58	239.24	(+) 22.66	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement, ex-gratia & travel expenses claims and less requirement of office items/ accessories. Reasons for the final excess of ₹22.66 lakh have not been intimated (September 2024).
	R	-392.91				

(6) In the following cases, the supplementary grant have been obtained injudiciously, There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which supplementary grant and budget provision was surrendered more than the actual saving that resulted in excess expenditure incurred which indicates that budget estimates were not prepared appropriately.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-108- 99-Direction and Administration [98-District Staff Establishment (Field Staff)]	O 10,618.00 S 115.00 R -1,157.74	9,575.26	9,577.09	(+) 1.83	Surrender of funds was mainly due to less amount spent on contractual service due to no renewal of service contract, less receipt of demand for petrol, oil and lubricant, & other charges, less receipt of leave travel concession & medical reimbursement claims and conduction of less training. Out of total surrender amount, reasons for the surrender of ₹948.61 lakh and excess of ₹92.89 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹1.83 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-05-101- 99-State Contribution	O 72,200.00 S 29,600.00 R -76,126.40	25,673.60	57,760.00	(+)32,086.40	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹32,086.40 lakh have not been intimated (September 2024).

(7) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-01-101- Cost of Stamps (51-Na)	O 1.00 R -1.00	..	7,098.10	(+)7,098.10	Reasons for the final excess of ₹7,098.10 lakh have not been intimated (September 2024).
2030-02-102- 99-Checking Staff	O 10.00 R -10.00	..	4,255.58	(+)4,255.58	Reasons for the final excess of ₹4,255.58 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2053-51-093-98-Provision for law and orders for Deputy Commissioners in the state	O	100.00	..	86.18	(+)86.18	Surrender of entire provision was due to less claims received under other charges. Reasons for the final excess of ₹86.18 lakh have not been intimated (September 2024).
	R	-100.00				
2075-51-101-Pension in lieu of resumed Jagirs, Lands, territories etc. (51-Na)	O	66.75	..	36.88	(+) 36.88	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹36.88 lakh have not been intimated (September 2024).
	R	-66.75				
2245-02-101-98-Supply of Medicines	O	7,000.00	..	81.38	(+)81.38	Surrender of entire provision was due to supply of less medicines under the scheme. Reasons for the final excess of ₹81.38 lakh have not been intimated (September 2024).
	R	-7,000.00				

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-101- 99-Food & Clothing	O	20.00	..	10.14	(+)10.14	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/G. No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹10.14 lakh have not been intimated (September 2024).
	R	-20.00				
2245-02-102- Drinking Water Supply (51-Na)	O	50.00	..	3.65	(+)3.65	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹3.65 lakh have not been intimated (September 2024).
	R	-50.00				

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks																			
2245-02-104- Supply of Fodder (51-Na)	O	50.00	..	9.82	(+) 9.82	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/ Re-appn/ 24-25/ 444-45 dated 04.06.2024). Reasons for the final excess of ₹9.82 lakh have not been intimated (September 2024).																			
	R	-50.00					2245-02-122- Repairs and restoration of damaged irrigation and flood control works (51-Na)	O	50.00	..	48.00	(+) 48.00	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No.04/Re-appn/24-25/ 444-45 dated 04.06.2024). Reasons for the final excess of ₹48 lakh have not been intimated (September 2024).	R	-50.00			2245-02-282- 99-Dewatering Operation	O	800.00	..	171.76	(+)171.76	Surrender of entire provision was due to receipt of less claims for contributions under the scheme. Reasons for the final excess of ₹171.76 lakh have not been intimated (September 2024).	R
2245-02-122- Repairs and restoration of damaged irrigation and flood control works (51-Na)	O	50.00	..	48.00	(+) 48.00	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No.04/Re-appn/24-25/ 444-45 dated 04.06.2024). Reasons for the final excess of ₹48 lakh have not been intimated (September 2024).																			
	R	-50.00					2245-02-282- 99-Dewatering Operation	O	800.00	..	171.76	(+)171.76	Surrender of entire provision was due to receipt of less claims for contributions under the scheme. Reasons for the final excess of ₹171.76 lakh have not been intimated (September 2024).	R	-800.00										
2245-02-282- 99-Dewatering Operation	O	800.00	..	171.76	(+)171.76	Surrender of entire provision was due to receipt of less claims for contributions under the scheme. Reasons for the final excess of ₹171.76 lakh have not been intimated (September 2024).																			
	R	-800.00																							

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-06-101-99-Cash Doles for Earthquake	O 200.00 R -200.00	..	0.60	(+) 0.60	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹0.60 lakh have not been intimated (September 2024).
2245-80-800-97-Purchase of Srikies/tents	O 230.00 R -230.00	..	0.25	(+) 0.25	Surrender of entire provision was due to non-receipt of claims under other charges. Reasons for the final excess of ₹0.25 lakh have not been intimated (September 2024).
2245-80-800-98-Relief to fire sufferer	O 300.00 R -300.00	..	34.23	(+) 34.23	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹34.23 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

(8) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2043-51-001- 99-Mera Bill Mera Adhikar	O .. S 1.00 R 27.95	28.95	28.95	..	Augmentation of provision through re-appropriation was due to receipt of more prize and award claims.

(9) In this case, funds were augmented through supplementary grant, but expenditure were far below, resulting in funds remained unutilized and unsurrendered, discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192- 98- Strengthening of Fire Services	O 2,000.00 S 5,000.00	7,000.00	2,775.33	(-)4,224.67	Reasons for the final saving of ₹4,224.67 lakh have not been intimated (September 2024).

(10) A case of re-appropriation order issued by the Finance Department in which funds were augmented through re-appropriation injudiciously, which remained unutilized is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2043-51-101- Collection Charges (51-NA)	O 20.00 R 8,152.68	8,172.68	..	(-)8,172.68	Augmentation of provision through re-appropriation was due to receipt of more refund claims. Reasons for the final saving of ₹8,172.68 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

(11) Four cases of re-appropriation order issued by the Finance Department, in which insufficient funds were augmented through re-appropriation injudiciously, which resulted in excess expenditure. This shows that original budget and re-appropriation were not prepared properly.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-101-97-Supply of seeds, fertilizers and agriculture implements	O 16,010.00 R 4,667.16	20,677.16	27,549.49	(+)6,872.33	Augmentation of provision through re-appropriation was due to supply of more seeds, agriculture implements under the scheme. Reasons for the surrender of ₹11,716.74 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹6,872.33 lakh have not been intimated (September 2024).

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-113- Assistance for repairs / reconstruction of Houses (51-Na)	O	50.00	514.85	516.38	(+) 1.53	Reason for augmentation of provision through re- appropriation was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24- 25/444-45 dated 04.06.2024). Reasons for the final excess of ₹1.53 lakh have not been intimated (September 2024).
	R	464.85				
2245-02-800- Other expenditure (51-Na)	O	70.00	103.85	692.47	(+)588.62	Reason for augmentation of provision through re- appropriation was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24- 25/444-45 dated 04.06.2024). Reasons for the final excess of ₹588.62 lakh have not been intimated (September 2024).
	R	33.85				

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2245-80-800-99-Hail Storm/cold wave/frost Relief	O R	4,000.00 7,145.83	11,145.83	14,451.70	(+)3,305.87	Reason for augmentation of provision through re-appropriation was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 04/Re-appn/24-25/444-45 dated 04.06.2024). Reasons for the final excess of ₹3,305.87 lakh have not been intimated (September 2024).

Capital

(12) Against the available saving of ₹20,016.24 lakh, surrender of ₹30,483.40 lakh on 31 March 2024 proved unrealistic.

(13) In view of overall saving of ₹20,016.24 lakh, the supplementary grant of ₹3,000 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

(14) Saving occurred mainly under the following head:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
4059-01-051-64-Purchase of Land and Construction Work of Directorate of Fire Service Haryana (Panchkula)	O R	3,000.00 -3,000.00	Surrender of entire provision was due to less construction work/repair of building.

Grant No. 4- Contd.

(15) The following case of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106- 98-District Administration	O 5,000.00 R -3,135.47	1,864.53	1,566.37	(-) 298.16	Surrender of funds was due to less construction work/ repair of building. Reasons for the final saving of ₹298.16 lakh have not been intimated (September 2024).

(16) In one case, the supplementary grant has been obtained injudiciously. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation more than the actual saving, that resulted in excess expenditure, which indicates that budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 99-District Administration	O 14,000.00 S 3,000.00 R -15,225.83	1,774.17	12,518.46	(+)10,744.29	Surrender of funds was due to less construction work/ repair of building and receipt of less claims under compensation. Reasons for the final excess of ₹10,744.29 lakh have not been intimated (September 2024).

Grant No. 4- Concl.

(17) The following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051- 97-Excise and Taxation	O 11,400.00 R -9,122.10	2,277.90	2,298.92	(+) 21.02	Surrender of funds was due to less construction work/ repair of building. Reasons for the final excess of ₹21.02 lakh have not been intimated (September 2024).

(18) State Disaster Response Fund:-

The State Disaster Response Fund is intended to provide relief on account of natural calamities such as drought, flood, cyclones, fire etc. The Scheme-"Calamity Relief Fund" is operative from the year 1990-91. The contribution is in the ratio of 75:25 to be made to the Fund by the Government of India and State Government respectively.

The expenditure incurred out of the Fund is initially accounted for under the major head-"2245-Relief on account of Natural Calamities" in Grant No.4-"Revenue/ Excise and Taxation" and subsequently transferred to the Fund before the close of the account of the year.

By taking into account the opening balance of ₹4,99,667.71 lakh as on 1 April 2023 and credit of ₹1,11,810.76 lakh (Government of India and State share: ₹57,760 lakh, deposit of unspent balance of ₹13,250.76 lakh and interest accrued on investment of ₹40,800 lakh) expenditure met from State Disaster Response Fund ₹37,756.03 lakh, the balance in the fund on 31 March 2024 is ₹5,73,722.44 lakh.

As per para 23 of the SDRF guideline, the accretion to the Fund together with the income earned on the investment of the Fund shall, till contrary instructions are issued by the Government of India, be invested in accordance with the following pattern:-

- (i) Central Government dated Securities,
- (ii) Auctioned Treasury Bills,
- (iii) Interest earned deposits and certificates of deposits with Scheduled Commercial Banks,

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2023-24.

**Grant No. 5 - HOME/ PRISONS/ HOME GUARD AND CIVIL DEFENCE/
ADMINISTRATION OF JUSTICE (HIGH COURT/ PROSECUTION/ AGOT/ LEGAL
SERVICE AUTHORITY)**

(Major Heads-2014-Administration of Justice, 2055-Police, 2056-Jails, 2070-Other Administrative Services, 4055-Capital Outlay on Police, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	78,20,13,29	78,20,14,29	72,49,91,45	(-)5,70,22,84
Supplementary	1,00			

Amount surrendered during the year

(March 2024)

5,63,27,43

Charged

<i>Original</i>	2,37,95,96	2,60,17,96	2,44,86,53	(-)15,31,43
<i>Supplementary</i>	22,22,00			

Amount surrendered during the year

(March 2024)

36,86,10

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,79,50,00	5,79,52,00	3,97,01,34	(-)1,82,50,66
Supplementary	2,00			

Amount surrendered during the year

(March 2024)

3,16,83,06

Notes and Comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹57,022.84 lakh, an amount of ₹695.41 lakh remained unsurrendered.

Grant No. 5- Contd.

(2) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105-92-Speedier Justice Delivery in case of Heinous Crimes etc. Central Finance Commission	O 6,000.00 R -6,000.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024).
2014-51-105-95-District & Session Courts- Fast Track Courts	O 1,400.00 R -493.10	906.90	906.90	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024).
2014-51-105-98-Process-serving Establishment District and Sessions Judges Courts	O 278.05 R -64.93	213.12	213.12	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement & leave travel concession claims offset by excess to cover more expenditure on payment of increase rate of dearness allowance and arrears.

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-110-99-Administrators General & Official Trustees (98-Establishment Expenses)	O	100.45	76.34	76.34	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims, less purchase of office items, less payment of rent according to rent deed and less engagement of contractual staff.
	R	-24.11				
2014-51-114-94-State Legal Aid Fund	O	150.00	129.80	129.80	..	Surrender of funds was due to less receipt of other charges claims.
	R	-20.20				
2014-51-114-98-Director of Prosecution (97-Training of Public Prosecution)	O	204.00	10.27	10.27	..	Surrender of funds was due to less conduction of training and less touring by the officers/officials.
	R	-193.73				
2055-51-001-97-Performance Linked Outlay (PLO) for Police (POL-PLO-REV)	O	20,000.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024).
	R	-20,000.00				

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-003- 97-Recruits Training Centre Sunaria (Rohtak)	O R	1,185.80 -141.42	1,044.38	1,044.38	..	Surrender of funds was mainly due to , non-filling up of vacant posts, non-payment of Property Tax, less conduction of training programme, less receipt of claim of leave travel concession claims and less purchase of store items offset by excess mainly due to receipt of excess electricity bills and hike of dearness allowance rate.
2055-51-003- 98-Police Research & Training	O R	1,381.00 -242.71	1,138.29	1,138.29	..	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programme, less receipt of leave travel concession, medical reimbursement & ex-gratia claims and less receipt bills of energy charges offset by excess mainly due to hike of dearness allowance rate.

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-003-99-Recruits Advance Training Centres	O R	3,994.00 -998.49	2,995.51	2,995.51	..	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programme, less receipt of leave travel concession & medical reimbursement claims, less receipt bills of energy charges and less repair of Government buildings offset by excess on purchase of store items for recruits trainees.
2055-51-101-93-Crime and Criminal Tracking Network System (CCTNS)	O R	987.00 -796.68	190.32	190.32	..	Surrender of funds was due to non-finalization of purchases under computerisation.

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-94-Haryana State Narcotics Control Bureau	O R	2,542.50 -394.44	2,148.06	2,148.06	..	Surrender of funds was mainly due to non-filling up of vacant posts, less repair work of building, less purchase of store, office items & new vehicles, less receipt of leave travel concession & ex-gratia claims, less receipt of energy charges bills and less conduction of training programme offset by excess mainly due to make payment of fuel bills of vehicles of Haryana State Narcotic Control Bureau.
2055-51-101-96-Cyber Crime Police Station/Cell	O R	578.80 -82.87	495.93	495.93	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of new vehicles & less repair work and less receipt of energy charges bills offset by excess mainly due to more purchase of office items.

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-104- 97-HAP DURGA-1	O 5,205.00 R -1,872.97	3,332.03	3,332.03	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement, leave travel concession & ex-gratia claims, non-hiring of class-IV employees, no repair of Government building and less purchase of store items offset by excess on payment of electricity bills.
2055-51-109- 93-Witness Protection	O 100.00 R -100.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/24-25/517 dated 20.06.2024).
2055-51-109- 94-Community Policing	O 70.00 R -32.00	38.00	38.00	..	Surrender of funds was due to less conduction of Rahgiri programme under the scheme.
2055-51-109- 95-Haryana State Emergency Response System	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of purchases under computerisation.

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-96-Haryana Cadet Corps	O R	250.00 -250.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/517 dated 20.06.2024).
2055-51-109-97-Special Mahila Police Volunteers	O R	200.00 -200.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/24-25/517 dated 20.06.2024).
2055-51-113-99-Police Welfare	O R	600.00 -600.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/24-25/446-47 dated 04.06.2024).

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-114-96-Crime and Criminal Tracking Network and System (CCTNS) Renamed as Nirbhya/Cyber Crime Prevention against Women and Children (CCPWC). Assistance to State for Narcotics	O	1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of purchases under computerisation.
	R	-1,000.00				
2055-51-115-99-Purchase of Equipment Renamed as CCTNS	O	2,100.00	54.40	54.40	..	Surrender of funds was due to less purchase under stores and equipment.
	R	-2,045.60				
2055-51-116-98-Regional Forensic Science Laboratory Staff	O	400.00	253.17	253.17	..	Surrender of funds was mainly due to non-hiring of contractual staff, less receipt of electricity bills, less receipt of leave travel concession claims and less purchase of testing kits offset by excess due to hike of dearness allowance rate.
	R	-146.83				

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-116-99-Forensic Science-Laboratory Staff	O	2,479.00	2,113.84	2,113.84	..	Surrender of funds was mainly due to less purchase of store items, non-filling up of vacant posts, non-hiring of additional contractual staff, less receipt of leave travel concession claims, less repair work of Government building and non- receipt of ex-gratia claims offset by excess due to hike of dearness allowance rate.
	R	-365.16				
2055-51-118-99-State Emergency Assistance Discretionary Scheme for Maintaining Law and Order	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/24-25/446-47 dated 04.06.2024).
	R	-50.00				
2055-51-792-99-Irrecoverable Loans Written Off	O	70.00	40.68	40.68	..	Surrender of funds was due to receipt of less cases of Loans waive off.
	R	-29.32				
2055-51-797-99-Witness Protection Fund	O	100.00	10.00	10.00	..	Surrender of funds was due to receipt of less bills of Witness Protection under the scheme.
	R	-90.00				

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2055-51-800-98-Repayment of Interest of Loan and GIA to HPHC	O	14,500.00	10,538.98	10,538.98	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024).
	R	-3,961.02				
2056-51-101-96-Maintenance of Jails Buildings	O	75.00	34.83	34.83	..	Surrender of funds was due to less receipt of minor repair works cases.
	R	-40.17				
2056-51-102-98-District Jails	O	258.70	215.77	215.77	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of new machinery and less receipt of leave travel concession claims.
	R	-42.93				
2056-51-102-99-Central Jails	O	175.90	88.55	88.55	..	Surrender of funds was mainly due to less receipt of material and supply & rent, rates and taxes orders and non-filling up of vacant posts.
	R	-87.35				
2056-51-800-99-Modernisation of Prisons	O	3,000.00	229.37	229.37	..	Surrender of funds was due to non-finalisation of installation of Jammers, Tower-Harmonious Call Blocking System (T-HCBS) etc.
	R	-2,770.63				

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-106- 99-Direction and Administration	O	390.90	246.51	246.51	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims and less organisation of training programme offset by excess on calling out posting of Home-Guards due to lack of permanent staff.
	R	-144.39				
2070-51-107- 99-Direction and Administration	O	5,543.00	4,450.49	4,450.49	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-generation of medical bills of volunteers due to removal of 'Wages' option in contingency module in e-billing portal from 01.04.2023, less receipt of medical reimbursement & leave travel concession claims and condemnation of vehicles offset by excess mainly due to claiming of the pending rent bills of office building.
	R	-1,092.51				

Grant No. 5- Contd.

(3) The following case of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered :-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114- 95-Mediation and Conciliation Programmes	O	120.00	67.22	63.47	(-) 3.75	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24- 25/446-47 dated 04.06.2024). Reasons for the final saving of ₹3.75 lakh have not been intimated (September 2024).
	R	-52.78				

Grant No. 5- Contd.

(4) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-98-Director of Prosecution (98-Establishment Expenses)	O 13,464.50 R -2,359.32	11,105.18	11,105.55	(+) 0.37	Surrender of funds was mainly due to less purchase of new furniture, computer, scanner, printers etc., less engagement of contractual & professional staff, less receipt of legal fee & leave travel concession claims and less registration of apprentices offset by excess mainly due to purchase of new vehicles for ADA and DA and receipt of more medical claims. Reasons for surrender of ₹2,140.09 lakh and excess of ₹291.12 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024). Reasons for the final excess of ₹0.37 lakh have not been intimated (September 2024).

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114- 99-Advocate General (98- Establishment Expenses)	O 8,501.50 R -2,537.33	5,964.17	5,975.66	(+) 11.49	Surrender of funds was mainly due to less engagement of contractual & professional staff, less purchase of new computer, scanner and printers etc. & new vehicles, non-conducting of training by the officers/officials and less receipt of leave travel concession & medical reimbursement claims offset by excess mainly to cover more expenditure on payment of pending bills of office expenses. Reasons for surrender of ₹1,531.53 lakh and excess of ₹18.37 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024). Reasons for the final excess of ₹11.49 lakh have not been intimated (September 2024).

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-001- 99-Central Police Office and Ranges	O	4,499.00	4,008.73	4,008.87	(+) 0.14	Surrender of funds was mainly due to non-filling up of vacant posts, hiring of less apprentices & contractual staff, less receipt of leave travel concession & medical reimbursement claims and less repair of Government buildings offset by excess mainly due to purchase of laptop and printers for IPS officers and repair and insurance of vehicles. Reason for the final excess of ₹0.14 lakh was not correct and convincing.
	R	-490.27				

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101- 99-CID & SCRB	O 22,688.20 R -2,527.89	20,160.31	20,160.36	(+) 0.05	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less purchase of store & office items, less touring by officers/officials and less receipt of energy charges bills offset by excess mainly due to hike of dearness allowance rate and more receipt of medical reimbursement cases. Reason for the final excess of ₹0.05 lakh was not correct and convincing.

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-104- 99-Haryana Armed Police	O 27,968.25 R -2,972.43	24,995.82	24,998.38	(+) 2.56	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of store items, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, non-hiring of additional staff for wages, less repair work of building and less payment of energy charges bills offset by excess due to payment of property tax of Government building, hike of dearness allowance rate and more expenditure on mobilation of HAP Bn for law and order duties. Reason for the final excess of ₹2.56 lakh was not correct and convincing.

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-111- 99-Railway & Commando Force	O 17,877.50 R -1,014.91	16,862.59	16,896.79	(+) 34.20	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, shifting of class-IV employees in HKRNL, less purchase of office items, less touring by the officers/ officials and less conduction of training programme offset by excess due to hike of dearness allowance rate, more receipt of medical reimbursement bills and more payment of contractual staff. Reason for the final excess of ₹34.20 lakh was not correct and convincing.

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-114- 99-Wireless & Computer (98- Establishment Expenses)	O 14,115.60 R -2,419.49	11,696.11	11,696.58	(+) 0.47	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of ex-gratia claims, non-finalization of purchases under computerisation, less purchase of store items and less receipt of electricity bills. Reason for the final excess of ₹0.47 lakh was not correct and convincing.
2056-51-001- 99-Head quarter Staff- Jails	O 748.00 R -91.14	656.86	660.30	(+) 3.44	Surrender of funds was mainly due to posts kept vacant, non-finalization of purchases of vehicles, less receipt of medical reimbursement & leave travel concession claims, less touring by the officers/ officials and less receipt of energy charges bills. Final excess of ₹3.44 lakh was due to more local travelling by officers/ officials.

Grant No. 5- Contd.

(5) In the following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and resulting in expenditure was made without sufficient budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-96- Performance Linked Outlay (PLO) of PHC- High Court (PHC-PLO- REV)	O 10,000.00 R -10,000.00	..	10.89	(+) 10.89	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024). Reasons for the final excess of ₹10.89 lakh have not been intimated (September 2024).

Grant No. 5- Contd.

(6) A case of re-appropriation order issued by Finance Department on 31 March 2024, in which amount augmented through re-appropriation order, where as the actual expenditure was less than original budget, that resulted in an amount remaining unsurrendered is discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114- 96-Haryana State Legal Service Authority (805) Jail Rules,1996 (98- Establishment Expenses)	O	3,463.20	4,319.37	3,295.56	(-)1,023.81	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Surrender of funds was mainly due to less purchase of new vehicles & office items, less engagement of contractual staff, less conduction of training by the officers/ officials and less receipt of leave travel concession & medical reimbursement claims. Reasons for the final saving of ₹1,023.81 lakh have not been intimated (September 2024).
	R	856.17				

Grant No. 5- Contd.

(7) Excess occurred mainly under:-

(8) The cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105- 97- Subordinate Judges	O 29,500.00 R 7,025.77	36,525.77	36,528.22	(+) 2.45	Augmentation of provision through re-appropriation was mainly due to revision of allowances of Judicial Officers, payment of pending bills of energy charges and receipt of more medical reimbursement bills offset by saving mainly due to less payment on dearness allowance, rent according to rent deed and engagement of contractual staff. Reasons for the final excess of ₹2.45 lakh have not been intimated (September 2024).

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105- 99-District and Sessions Judges	O 34,842.30 R 7,017.10	41,859.40	41,873.27	(+) 13.87	Augmentation of provision through re-appropriation was mainly due to revision of allowances of Judicial Officers, payment of pending bills of salaries & miscellaneous bills and receipt of more medical reimbursement claims offset by saving mainly due to less payment on dearness allowance, less engagement of contractual staff and less consumption of electricity. Reasons for the final excess of ₹13.87 lakh have not been intimated (September 2024).

Charged Appropriation

(9) Against the available saving of ₹1,531.43 lakh, surrender of ₹3,686.10 lakh on 31 March 2024 proved unrealistic.

(10) Out of the ultimate saving of ₹1,531.43 lakh, the supplementary grant of ₹2,222 lakh obtained in March 2024 proved excessive.

(11) A case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Grant No. 5- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-98- Establishment (98- Establishment Expenses)	<i>O</i> 4,484.65 <i>R</i> -2,425.34	2,059.31	4,025.91	(+)1,966.60	Surrender of funds was mainly due to less training conducted by the officers/ officials. Out of total surrender amount, reasons for the surrender of ₹1,221.44 lakh was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024). Reasons for the final excess of ₹1,966.60 lakh have not been intimated (September 2024).

(12) In the following case, the supplementary grant has been obtained and later on the supplementary grant was surrendered more than the actual saving through re-appropriation on 31 March 2024 by the Finance Department, resulting in excess expenditure which indicates that the budget estimates were not prepared appropriately:-

Grant No. 5- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-99-Judges	O 19,241.31 S 2,222.00 R -1,255.14	20,208.17	20,396.24	(+)188.07	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024). Reasons for the final excess of ₹188.07 lakh have not been intimated (September 2024).

Capital

Voted Grant

(13) Against the available saving of ₹18,250.66 lakh, surrender of ₹31,683.06 lakh on 31 March 2024 proved unrealistic.

(14) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4055-51-207-95-Performance Linked Outlay (PLO) for Police (POL-PLO-CAP)	O 20,850.00 R -20,850.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 05/Re-appn/ 24-25/446-47 dated 04.06.2024).

Grant No. 5- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-201-99-Purchase of Land for construction of Office Building (Home Guard & Civil Defence)	O 3,500.00 R -2,165.99	1,334.01	1,334.01	..	Surrender of funds was due to non-providing of final estimate for construction of building of Combined Training Institute, Hasampur District Karnal by the Haryana Housing Board.

(15) The following cases of re-appropriation orders issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-96-Jails	O 11,000.00 R -10,951.50	48.50	10,828.22	(+)10,779.72	Surrender of funds was due to non-receipt of bills from construction agency. Reasons for the final excess of ₹10,779.72 lakh have not been intimated (September 2024).
4216-01-106-97-Jails	O 3,000.00 R -2,961.66	38.34	2,691.03	(+)2,652.69	Surrender of funds was due to non-receipt of bills from construction agency. Reasons for the final excess of ₹2,652.69 lakh have not been intimated (September 2024).

Grant No. 5- Concl.

(16) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4055-51-207- 99-Office Buildings	O	5,000.00	11,246.13	11,246.13	..	Augmentation of provision through re-appropriation was due to installation of CCTV Cameras in police stations and more repair works of buildings offset by saving mainly due to less purchase of land under the scheme.
	R	6,246.13				

Grant No. 6 - FINANCE/ PLANNING AND STATISTICS

(Major Heads-2047-Other Fiscal Services, 2048-Appropriation for reduction or avoidance of debt, 2049-Interest Payments, 2054-Treasury and Accounts Administration, 2057-Supplies and Disposals, 2071-Pensions and other Retirement Benefits, 2075-Miscellaneous General Services, 2235-Social Security and Welfare, 3451-Secretariat-Economic Services, 3454-Census Surveys and Statistics, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works, 4885-Other Capital Outlay on Industries and Minerals, 5475-Capital Outlay on other General Economic Services)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,36,76,89,14	1,49,40,68,29	1,41,01,62,43	(-)8,39,05,86
Supplementary	12,63,79,15			

Amount surrendered during the year

(March 2024)

1,43,35,80,76

Charged

<i>Original</i>	<i>2,12,49,90,30</i>	<i>2,22,49,90,30</i>	<i>2,16,04,97,37</i>	<i>(-)6,44,92,93</i>
<i>Supplementary</i>	<i>10,00,00,00</i>			

Amount surrendered during the year

(March 2024)

22,33,23,15

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,17,32,00	4,67,32,00	2,47,03,68	(-)2,20,28,32
Supplementary	1,50,00,00			

Amount surrendered during the year

(March 2024)

2,20,28,32

Grant No. 6- Contd.

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹83,905.86 lakhs, surrender of ₹14,33,580.76 lakh on 31 March 2024 proved unrealistic.

(2) Out of the ultimate saving of ₹83,905.86 lakh, the supplementary grant of ₹1,26,379.15 lakh obtained in September 2023, January 2024 and March 2024 proved excessive.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2047-51-103-99- Headquarter Staff of Small Savings and Lotteries (98- Establishment Expenses Small Savings and Lotteries)	O 208.20 R -57.48	150.72	150.72	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, non-engagement of part time staff and less eligible persons identifies as per norms.
2054-51-095-94- Development of IT Infrastructure for Pension and Related Activity by PAG, Haryana	O 30.00 R -21.29	8.71	8.71	..	Surrender of funds was due to less purchase of computers/ accessories.
2054-51-095-96-Integrated Finance and Human Resource Management Information System	O 320.00 R -69.22	250.78	250.78	..	Surrender of funds was mainly due to less engagement of professional staff and less purchase of computers/ accessories.

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-800-99-Provision for State Budget Preparation Exercise & Control (98-Establishment Expenses)	O 78.00 R -74.20	3.80	3.80	..	Surrender of funds was mainly due to non-purchase of items under the head Purchase and less eligible persons for honorarium.
2057-51-101-99-Purchase Organisation	O 552.00 R -94.31	457.69	457.69	..	Surrender of funds was mainly due to non-filling up of vacant posts and postponement of hiring/engagement of technical officer.
2075-51-800-93-Reserve with Finance Department for Unforeseen Expenditure	O .. S 249.83 R -249.83	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2024).
3451-51-101-99-Head Quarter Staff	O 357.00 R -167.33	189.67	189.67	..	Surrender of funds was mainly due to non-filling up of vacant posts.
3451-51-102-94-Swarna Jayanti Haryana Institute for Fiscal Management	O 600.00 R -275.86	324.14	324.14	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 06/Re-appn/ 24-25/ 327-28 dated 22.05.2024).

Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-102-97- Strengthening of Planning Machinery at State Level (98- Establishment Expenses)	O	235.00	146.77	146.77	..	Surrender of funds was due to shortage of staff under professional and special services.
	R	-88.23				
3451-51-102-98- Strengthening of District	O	90.00	55.03	55.03	..	Surrender of funds was mainly due to non-filling up of vacant posts.
	R	-34.97				
3454-02-001-80-Rajiv Awas Yojana- Capacity Buildings/ Preparatory/ ICE Activities	O	20.00	..	..	..	Surrender of entire provision was due to refund to the Government of India.
	R	-20.00				
3454-02-001-90-Assistance under Eleventh Finance Commission for Computerisa- tion (98- Establishment Expenses)	O	600.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
	R	-600.00				
3454-02-001-92-Seventh Economic Census in Haryana	O	30.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
	R	-30.00				

Grant No. 6- Contd.

(4) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2075-51-800-88-Mukhya Mantri Parivar Samridhi Yojana (MMPSY)	O 20,058.00 R -20,007.71	50.29	50.65	(+) 0.36	Surrender of funds was mainly due to non-working of E salary portal under the scheme. Reasons for the surrender of ₹20,006.52 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 06/Re-appn/ 24-25/ 327-28 dated 22.05.2024). Reasons for final excess of ₹0.36 lakh have not been intimated (September 2024).
3454-02-001-99-Economic and Statistical Organisation (98- Establishment Expenses)	O 2,325.50 R -290.23	2,035.27	2,035.54	(+) 0.27	Surrender of funds was mainly due to non-filling up of vacant posts and limitation fixed for honorarium. Reasons for final excess of ₹0.27 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3475-51-800-99-Directorate of Institutional Finance and Credit Headquarter staff	O 125.00 R -81.56	43.44	43.57	(+) 0.13	Surrender of funds was mainly due to less engagement of contractual staff, less receipt of ex-gratia & medical reimbursement claims, non-filling up of vacant posts and less purchase of computers/ accessories. Reasons for final excess of ₹0.13 lakh have not been intimated (September 2024).

(5) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-102-Commuted Value of Pensions (51-Na)	O 1,20,000.00 R-1,20,000.00	..	1,11,521.04	+)1,11,521.04	Surrender of entire provision was due to less enrollment of beneficiaries. Reasons for final excess of ₹1,11,521.04 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-104- Gratuities (51-Na)	O 1,30,000.00 R -1,30,000.00	..	1,36,193.56	+)1,36,193.56	Surrender of entire provision was due to less receipt of Gratuities claims. Reasons for final excess of ₹1,36,193.04 lakh have not been intimated (September 2024).
2071-01-105- Family Pensions (51-Na)	O 1,27,500.00 R -1,27,500.00	..	1,48,939.72	+)1,48,939.72	Surrender of entire provision was due to less enrollment of beneficiaries. Reasons for final excess of ₹1,48,939.72 lakh have not been intimated (September 2024).
2071-01-106- Pensionary Charges in respect of High Court Judges (51-Na)	O 29,999.00 R -29,999.00	..	2,103.35	(+) 2,103.35	Surrender of entire provision was due to less enrollment of beneficiaries. Reasons for final excess of ₹2,103.35 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-111-99-Members of State Legislature	O 20,000.00 R -20,000.00	..	2,424.48	(+)2,424.48	Surrender of entire provision was due to less enrollment of beneficiaries. Reasons for final excess of ₹2,424.48 lakh have not been intimated (September 2024).

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on entire budget provision alongwith supplementary budget surrendered through re-appropriation and expenditure was incurred without availability of budget provision, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-101-Superannuation and Retirement Allowances (51-Na)	O 7,50,000.00 S 78,503.32 R-8,28,503.32	..	7,82,043.41	(+)7,82,043.41	Surrender of entire provision was due to less enrollment of beneficiaries. Reasons for final excess of ₹7,82,043.41 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-117- 99-Defined Contribution Pension Scheme of Haryana Legislature (99- Government Contribution to Defined Contributory Pension Scheme)	O 1,22,500.00 S 32,500.00 R -1,55,000.00	..	1,66,444.42	+)1,66,444.42	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 06/Re-appn/ 24-25/ 327-28 dated 22.05.2024). Reasons for final excess of ₹1,66,444.42 lakh have not been intimated (September 2024).

(7) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-098- 99- Headquarter Staff (98- Establishment Expenses)	O 4,061.50 S 95.00 R -497.95	3,658.55	3,659.15	(+) 0.60	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & travel expenses claims, less engagement of professional staff and non-purchase of computer/ accessory offset by excess mainly to cover expenditure on payment of enhanced dearness allowance. Reasons for final excess of ₹0.60 lakh have not been intimated (September 2024).

Charged Appropriation

(8) Against the available saving of ₹64,492.93 lakh, surrender of ₹2,23,323.15 lakh on 31 March 2024 proved unrealistic.

(9) Out of the ultimate saving of ₹64,492.93 lakh, the supplementary grant of ₹1,00,000 lakh obtained in March 2024 proved excessive.

Grant No. 6- Contd.

(10) Saving occurred mainly under the following heads:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-87-Payment of Interest Subvention on Loans from Punjab National Bank against HBA/ Vehicle/ Computer/ Marriage	<i>O</i> 3,000.00 <i>R</i> -343.83	2,656.17	2,656.17	..	Surrender of funds was due to less receipt of loans by government employees.
2049-01-200-92-Interest on Loans from NCRPB	<i>O</i> 6,800.00 <i>R</i> -1,229.62	5,570.38	5,570.38	..	Surrender of funds was due to less obtaining of loan from National Capital Region Planning Board.
2049-01-200-95-Loans from State Bank of India and Other Banks	<i>O</i> 10,000.00 <i>R</i> -10,000.00	..	..	..	Surrender of entire provision was due to non-obtaining of loans from State Bank of India and other banks.
2049-01-200-96-Loans from National Rural Credit Fund of the NABARD	<i>O</i> 31,906.00 <i>R</i> -8,507.35	23,398.65	23,398.65	..	Surrender of funds was due to obtaining less of loans from NABARD.

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-03-104-98-Interest on AIS	<i>O</i> 355.00 <i>R</i> -355.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 06/Re-appn/ 24-25/ 327-28 dated 22.05.2024).
2049-60-701-98-Interest on other obligation for Subvention of Interest to Government Employees	<i>O</i> 1,500.00 <i>R</i> -937.68	562.32	562.32	..	Surrender of funds was due to less receipt of loans by government employees.

(11) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-89-Payment of interest on account of Financial Restructuring/ Uday Scheme	<i>O</i> 1,34,676.20 <i>R</i> -42,609.90	92,066.30	1,34,676.20	+)42,609.90	Surrender of funds was due to less receipt of loans from Financial Restructuring/ Uday Scheme. Reasons for final excess of ₹42,609.90 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-97-Loans from National Cooperative Development Corporation	<i>O</i> 60,000.00 <i>R</i> -26,164.48	33,835.52	36,480.59	(+)2,645.07	Surrender of funds was due to obtaining less of loans from National Cooperative Development Corporation. Reasons for final excess of ₹2,645.07 lakh have not been intimated (September 2024).
2049-04-101-99-Block Loans	<i>O</i> 4,000.00 <i>R</i> -3,992.33	7.67	9,834.33	(+)9,826.66	Surrender of funds was due to obtaining of less loans from block loans. Reasons for final excess of ₹9,826.66 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

(12) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-115-99-Ways and Means Advances from Reserve Bank of India	<i>O</i> 1,000.00 <i>R</i> -1,000.00	..	903.22	(+)903.22	Surrender of entire provision was due to non-receipt of Ways and Means Advance from Reserve Bank of India. Reasons for final excess of ₹903.22 lakh have not been intimated (September 2024).
2049-01-200-86-Loans from Small Industries Development Bank of India (SIDBI)	<i>O</i> 100.00 <i>R</i> -100.00	..	43.01	(+)43.01	Surrender of entire provision was due to non-receipt of interest payment invoice from SIDBI under SCDF. Reasons for final excess of ₹43.01 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-305-99- Expenditure on issue of New Loan etc	<i>O</i> 5,000.00 <i>R</i> -5,000.00	..	6,508.86	(+)6,508.86	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 06/Re-appn/ 24-25/327-28 dated 22.05.2024). Reasons for final excess of ₹6,508.86 lakh have not been intimated (September 2024).
2049-03-108-99-Interest on GIS	<i>O</i> 2,500.00 <i>R</i> -2,500.00	..	2,500.00	(+)2,500.00	Surrender of entire provision was due to non-receipt of claim under the scheme. Reasons for final excess of ₹2,500 lakh have not been intimated (September 2024).
2049-04-104-95-Police Modernisation of Police Force	<i>O</i> 80.00 <i>R</i> -80.00	..	71.65	(+)71.65	Surrender of entire provision was due to non-receipt of demand from department. Reasons for final excess of ₹71.65 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-04-109-99-Interest on State Plan Loan Consolidated on recommendations of the 12th Finance Commission	<i>O</i> 2,500.00 <i>R</i> -2,500.00	..	986.06	(+)986.06	Surrender of entire provision was due to non-receipt of loans from 12th Finance Commission. Reasons for final excess of ₹986.06 lakh have not been intimated (September 2024).
2049-05-101-97-Depreciation Reserve Fund (Government Press)	<i>O</i> 200.00 <i>R</i> -200.00	..	225.93	(+)225.93	Surrender of entire provision was due to non-receipt of interest claim under the scheme. Reasons for final excess of ₹225.93 lakh have not been intimated (September 2024).
2049-05-101-98-Depreciation Reserve Fund (Motor Transport)	<i>O</i> 6,000.00 <i>R</i> -6,000.00	..	6,239.17	(+)6,239.17	Surrender of entire provision was due to non-receipt of interest claim under the scheme. Reasons for final excess of ₹6,239.17 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-05-101-99-Motor Transport Reserve Fund	<i>O</i> 48.00 <i>R</i> -48.00	..	56.71	(+)56.71	Surrender of entire provision was due to non-receipt of claim under the scheme. Reasons for final excess of ₹56.71 lakh have not been intimated (September 2024).
2049-60-101-97-Interest on Deposits towards Land acquired by NHAI	<i>O</i> 100.00 <i>R</i> -100.00	..	82.94	(+)82.94	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No.06/Re-appn/ 24-25/327-28 dated 22.05.2024). Reasons for final excess of ₹82.94 lakh have not been intimated (September 2024).
2049-60-101-98-Interest on Deposits towards Land acquired by Ministry of Railways	<i>O</i> 1,600.00 <i>R</i> -1,600.00	..	1,683.72	(+)1,683.72	Surrender of entire provision was due to non-receipt of claim under the scheme. Reasons for final excess of ₹1,683.72 lakh have not been intimated (September 2024).

Grant No. 6- Contd.

(13) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation and expenditure was incurred without availability of budget provision, which indicates that the budget estimates were not prepared appropriately.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-03-104-99-Interest on State Provident Fund	<i>O</i> 1,35,000.00 <i>S</i> 11,000.00 <i>R</i> -1,46,000.00	..	1,27,056.53	(+)1,27,056.53	Surrender of entire provision was due to non-receipt of claim under the scheme. Reasons for final excess of ₹1,27,056.53 lakh have not been intimated (September 2024).

(14) Excess occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-05-105-98-Interest on Compensatory Afforestation Fund	<i>O</i> 2,958.00 <i>R</i> 768.00	3,726.00	3,726.00	..	Reasons for augmentation of provision through reappropriation was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 06/Re-appn/ 24-25/ 327-28 dated 22.05.2024).
2049-60-701-96-Interest on Delayed Payment of Pensionary Benefits etc.	<i>O</i> 300.00 <i>R</i> 944.96	1,244.96	1,244.96	..	Augmentation of provision through reappropriation was due to receipt of more demand of delayed payment by departments.

Grant No. 6- Contd.

(15) A case of re-appropriation order issued by the Finance Department in which funds were augmented through re-appropriation injudiciously, which remained unutilized is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-101-99-Interest on Market Loans Bearing Interest	O 16,10,200.00 S 89,000.00 R 34,810.80	17,34,010.80	16,91,390.03	(-)42,620.77	Augmentation of provision through reappropriation was due to receipt of more loans from market loans. Reasons for final saving of ₹42,620.77 lakh have not been intimated (September 2024).

Capital**Voted Grant**

(16) In view of overall saving of ₹22,028.32 lakh, the supplementary grant of ₹15,000 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(17) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-60-Construction of Vitt Bhawan	O 10,700.00 R -10,700.00	..	..	..	Surrender of entire provision was due to non-construction work and non purchase of land under the scheme.
4059-60-051-72-Treasury and Accounts Administration	O 32.00 R -32.00	..	..	..	Surrender of entire provision was due to non-construction work and non purchase of land under the scheme.

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4885-01-190-79-Share Capital to Haryana State Financial Services Limited	O .. S 15,000.00 R -4,500.00	10,500.00	10,500.00	..	Surrender of funds was due to less investment of Capital Share under the scheme.
5475-51-115-99-Strengthening of District Plan	O 12,000.00 R -3,934.99	8,065.01	8,063.15	(-) 1.86	Surrender of funds was due to less construction work under the scheme. Reasons for final saving of ₹1.86 lakh have not been intimated (September 2024).
5475-51-789-99-Welfare of Scheduled Castes under District Plan Scheme	O 8,000.00 R -2,861.33	5,138.67	5,140.53	(+) 1.86	Surrender of funds was due to less construction work under the scheme. Reasons for final excess of ₹1.86 lakh have not been intimated (September 2024).

(18) 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 Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has not created the SDMF as on 31 March 2024 under Major Head 8121-General and other Reserve Funds, 130- State Disaster Mitigation Fund.

During the year 2023-24, the State Government did not transfer any amount to the fund.

Grant No. 6- Contd.

(19) Consolidated Sinking Fund:-

The Fund is an Amortization Fund intended for redemption of market loans commencing from the financial year 2002-03. The State Government of Haryana substituted this scheme on 08 June, 2020 for redemption of outstanding liabilities of Internal Debt and Public Accounts. As per guidelines, the Government is required to contribute to the fund atleast 0.5 *per cent* of the outstanding open market loan as at the end of previous financial year. The State Government has the discretion to increase the contribution to the Fund. As such it is also open to the Government to invest in the Fund from the General Revenue or other resources at any time. The corpus of the Fund comprising the periodic contribution as well as the income accruing in the Fund by way of income of investment shall be kept outside the General Revenues of the State Government.

The Fund shall be administered by the Central Accounts Section of the Reserve Bank of India subject to such directions/instructions as the Government may issue from time to time. There was a balance of ₹1,69,447.19 lakh as opening balance at the credit of the Fund on 1st April 2023. During the year 2023-24, the State Government contributed only ₹30,000 lakh to the Fund. An amount of ₹12,994.21 lakh for accrued interest on investment in the fund was added to the Fund. No expenditure was met from the Fund during the year. At the close of the year, a balance of ₹2,12,441.40 lakh was lying in the Fund.

As Para 8 of the Scheme, the accretions in the Fund are to be invested by the Reserve Bank of India in Government of India securities/State Government Securities/Auctioned treasury bills of such maturities as the State Government determine from time to time in consultation with the Bank.

An amount of ₹2,12,228.44 lakh has been invested through the Reserve Bank. The face value of the investment is ₹2,20,551.98 lakh as per Statement No. 22.

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2023-24.

(20) Guarantee Redemption Fund:-

The fund is intended for meeting the obligations of the Government arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Undertakings or other bodies and invoked by the beneficiaries and not paid by the institutions on whose behalf guarantee was issued.

The Fund was constituted by the State Government during 2002-03 and substituted the same on 08 June 2020. As per provision of the Fund, the State is required to transfer to the Fund the Guarantee Fee collected along with annual or periodic contributions of minimum 0.5 *per cent* every year to achieve a minimum corpus of 3 *per cent* in next five years. The corpus of the Fund is to be strengthened by the levy of guarantee fee on all borrowings of State Level Bodies to be raised against State guarantee. The guarantee fee so collected is deposited under Major Head 0075-Miscellaneous General Services-108-Guarantee Fee". The contribution to the Fund is to be made periodically by debiting the head "2075-Miscellaneous General Services" where the required budget provision is made by the State Government and income on investment made from the Fund. The Fund shall be administered by the Central Accounts Section of the Reserve Bank of India subject to such direction/instructions as the Government may issue from time to time.

Grant No. 6- Concl.

At the beginning of the year 2023-24, the out standing guarantees of the Government stood at ₹23,05,806.89 lakh. There was a balance of ₹1,54,086.31 lakh as opening balance at the credit of the Fund on 1st April 2023. The State Government has not made any contribution to the Fund. An amount of ₹12,193.86 lakh accrued interest on investment in the Fund was added to the Fund. No expenditure was met from the Fund during the year. At the close of the year, a balance of ₹1,66,280.17 lakh was lying in the Fund.

The entire balance of ₹1,66,280.17 lakh has been invested through the Reserve Bank of India on 31 March 2024. The face value of the investment (securities) is ₹1,60,845.13 lakh.

As per Para 8 of the Scheme, the accretions in the Fund are to be invested by the Reserve Bank of India in Government of India Securities/State Government Securities/Auctioned treasury bills of such maturities as the State Government determines from time to time in consultation with the Bank.

To meet the liability on account of claims to be paid when invoked by the beneficiaries, the investment instruments are to be sold for the amount to be liquidated in the following order:-

- (i) Auctioned Treasury Bills
- (ii) Central Government dated Securities
- (iii) State Government Securities

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2023-24.

Grant No. 7 - LOANS AND ADVANCES BY STATE GOVERNMENT

(Major Heads-6225-Loans for Welfare of S.Cs, S.Ts & Backward Classes, 6401-Loans for Crop Husbandry, 6408-Loans for Food Storage and Warehousing, 6425-Loans for Cooperation, 6501-Loans for Special Programmes for Rural Development, 6515-Loans for other Rural Development programmes, 6801-Loans for Power Projects, 6851-Loans for Village and Small Industries, 6860-Loans for Consumer Industries, 7610-Loans to Government Servants etc.)

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	13,04,92,60	14,64,92,60	7,24,69,17	(-) 7,40,23,43
Supplementary	1,60,00,00			

Amount surrendered during the year

(March 2024)

7,03,99,97

Notes and Comments :

Capital

Voted Grant

(1) Of the ultimate saving of ₹74,023.43 lakh, an amount of ₹3,623.46 lakh remained unsurrendered.

(2) In view of overall saving of ₹74,023.43 lakh, the supplementary grant of ₹16,000 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

(3) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6408-02-190-99-Loan for Warehousing and Cold Storage	O	2,872.00	2,475.62	..	Surrender of funds was due to less funds released by National Bank for Agriculture and Rural Development (NABARD).
	R	-396.38			
6425-51-108-84-Loan to Housing Cooperatives	O	50.00	..	..	Surrender of entire provision was due to ban imposed by the Government on loading of Housefed.
	R	-50.00			

Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6425-51-108-86-Scheme for State Government loans to Haryana State Cooperative Agriculture & Rural Development Bank for Farmers	O 4,000.00 R -800.00	3,200.00	3,200.00	..	Surrender of funds was due to less receipt of loan claims.
6425-51-108-99-Integrated Co-Operative Development Programme	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to discontinuation of project.
6425-51-789-98-Loan to Housing Cooperative for SC Members	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to ban imposed by the Government on loading of Housefed.
6501-51-190-99-Loans to Haryana State Agricultural Marketing Board (HSAMB)	O 9,900.00 R -9,900.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 07/Re-appn/ 24-25/442-43 dated 04.06.2024).
6515-51-102-99-Loans to village Panchayat for Revenue Earnings Schemes	O 200.00 R -200.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 07/Re-appn/ 24-25/442-43 dated 04.06.2024).

Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6851-51-102-90-Interest free loan in lieu of deferred sales Tax / Vat	O 4,000.00	4,000.00	333.00	(-)3,667.00	Reasons for the final saving of ₹3,667 lakh was due to under-consideration of issue related to sanctioning authority for grant of Interest Free Loan (IFL) with the Finance Department, Haryana.
6860-04-101-95-Setting up of Power Generation and Ethanol Plant in Cooperative Sugar Mills	O 30,000.00 R -30,000.00	..	..	..	Surrender of entire provision was due to non-receipt of loan claims.
6860-04-101-99-Loans to all Co-operative Sugar Mills	O 39,000.00 R -17,400.00	21,600.00	21,600.00	..	Surrender of funds was due to less receipt of loan claims.
7610-51-201-99-HBA Advances to Government Servants other than All India Services officers (98-Advance under Discretionary Quota)	O 4,300.00 R -4,300.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from government employees.

Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-201-99-HBA Advances to Government Servants other than All India Services officers (99-Advance other than Discretionary Quota)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from All India Services officers.
7610-51-202-98-Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators for purchase of Motor Conveyance	O 500.00 R -400.01	99.99	99.99	..	Surrender of funds was due to less receipt of demand for loans from Members of the Legislative Assembly/ Ministers.

(4) The following case of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsurrendered :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-800-99-Advances for purchase of Foodgrains	O 8,000.00 R -3,212.81	4,787.19	2,581.24	(-)2,205.95	Surrender of funds was due to less receipt of demand from government employees. Reasons for the final saving of ₹2,205.95 lakh have not been intimated (September 2024).

Grant No. 7- Contd.

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-201-98-HBA Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators	O	1,000.00	180.00	203.62	(+) 23.62	Surrender of funds was due to less receipt of loans from Members of the Legislative Assembly/ Ministers. Reasons for the final excess of ₹23.62 lakh have not been intimated (September 2024).
	R	-820.00				
7610-51-800-96-Payment / Recovery towards default amount	O	4,800.00	3,030.96	3,852.90	(+) 821.94	Surrender of funds was due to more recovery of default amount from government employees. Reasons for the final excess of ₹821.94 lakh have not been intimated (September 2024).
	R	-1,769.04				
7610-51-800-98-Festival Advances	O	2,000.00	1,575.37	2,971.98	(+)1,396.61	Surrender of funds was due to less receipt of demand from government employees. Reasons for the final excess of ₹1,396.61 lakh have not been intimated (September 2024).
	R	-424.64				

Grant No. 7- Contd.

(6) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-202-97-Advances to Govt. Servants of AIS officers for purchase of Motor Conveyance	O 200.00 R -200.00	..	0.07	(+) 0.07	Surrender of entire provision was due to non-receipt of demand from All India Services officers. Reasons for the final excess of ₹0.07 lakh have not been intimated (September 2024).
7610-51-202-99-Advance for purchase of Motor Conveyance other than Ministers and State Legislators (99-Advance other than Discretionary Quota)	O 400.00 R -400.00	..	0.07	(+) 0.07	Surrender of entire provision was due to non-receipt of demand from government employees. Reasons for the final excess of ₹0.07 lakh have not been intimated (September 2024).
7610-51-800-97-Advances for Celebration of marriages	O 590.00 R -590.00	..	1.03	(+) 1.03	Surrender of entire provision was due to non-receipt of demand from government employees. Reasons for the final excess of ₹1.03 lakh have not been intimated (September 2024).

Grant No. 7- Concl.

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
6401-51-190-99-Scheme for loan to Haryana Agro Industries Corporation	O	3,100.00	6,138.00	6,138.00	..	Augmentation of provision through reappropriation was due to more funds released from National Bank for Agriculture and Rural Development (NABARD).
	R	3,038.00				

Grant No. 8 - PUBLIC DEBT

(Major Heads-6003-Internal Debt of the State Government, 6004-Loans and Advances from the Central Government)

Capital**Charged**

		Total Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
<i>Original</i>	5,52,20,37,18	5,78,59,37,18	5,91,94,20,30	(+)13,34,83,12
<i>Supplementary</i>	26,39,00,00			

Amount surrendered during the year

(March 2024)

Nil

Notes and Comments :

Capital**Charged Appropriation**

(1) The expenditure exceeded the grant by ₹13,34,83,11,643, the excess requires regularization.

(2) Reappropriation orders were not in order, so could not be incorporated in the account. Hence, the reasons for Saving/Excess of re-appropriation orders have also not been included in the account.

(3) In view of overall excess of ₹1,33,483.12 lakh, the supplementary grant of ₹2,63,900 lakh obtained in March 2024 proved inadequate.

(4) Excess occurred mainly under the following heads:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-105-99-Loans from NABARD	O 63,812.05	63,812.05	69,706.68	(+)5,894.63	Reasons for the final excess of ₹5,894.63 lakh have not been intimated (September 2024).

Grant No. 8- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-109-96-Loans from NCRPB (Public Health)	O 1,676.11	1,676.11	2,088.07	(+)411.96	Reasons for the final excess of ₹411.96 lakh have not been intimated (September 2024).
6003-51-109-97-Loans from NCRPB for upgradation of roads (B&R)	O 12,653.07	12,653.07	14,324.53	(+)1,671.46	Reasons for the final excess of ₹1,671.46 lakh have not been intimated (September 2024).

(5) A case, in which budget provision was augmented through supplementary grant less than the actual expenditure, resulting in excess expenditure, which indicates that supplementary estimates were not prepared appropriately.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-110-Ways and Means Advances from the Reserve Bank of India (51-Na)	O 20,00,000.00 S 2,63,900.00	22,63,900.00	25,99,412.00	(+)3,35,512.00	Reasons for the final excess of ₹3,35,512 lakh have not been intimated (September 2024).

Grant No. 8- Concl.

(6) Saving occurred mainly under the following heads:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-108-99-Loans from National Co-operative Development Corporation	O 14,04,645.07	14,04,645.07	11,98,831.82	(-)2,05,813.25	Reasons for the final saving of ₹2,05,813.25 lakh have not been intimated (September 2024).
6004-01-203-99-Modernisation of Police Force	O 214.43	214.43	157.15	(-)57.28	Reasons for the final saving of ₹57.28 lakh have not been intimated (September 2024).
6004-02-101-Block Loans (51-Na)	O 15,318.04	15,318.04	11,181.65	(-)4,136.39	Reasons for the final saving of ₹4,136.39 lakh have not been intimated (September 2024).

Grant No. 9 - CONTINGENCY FUND

(Major Head - 7999- Appropriation to Contingency Fund)

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	..			
Supplementary

Amount surrendered during the year

(March 2024)

Nil

**Grant No. 10 - MINES AND GEOLOGY/ AGRICULTURE/ HORTICULTURE/ ANIMAL
HUSBANDRY AND DAIRY DEVELOPMENT/ FISHERIES/ FOREST AND WILD LIFE/
ECOLOGY AND ENVIRONMENT**

(Major Heads-2401-Crop Husbandry, 2402-Soil and Water Conservation, 2403-Animal Husbandry, 2404-Dairy Development, 2405-Fisheries, 2406-Forestry and Wild Life, 2415-Agricultural Research and Education, 2435-Other Agricultural Programmes, 2702-Minor Irrigation, 2853-Non ferrous Mining and Metallurgical Industries, 3435-Ecology and Environment, 4059-Capital Outlay on Public Works, 4401-Capital Outlay on Crop Husbandry, 4403-Capital Outlay on Animal Husbandry, 4405-Capital Outlay on Fisheries, 4406-Capital Outlay on Forestry and Wild Life, 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries, 5425-Capital Outlay on other Scientific and Environmental Research, 6401-Loans for Crop Husbandry, 6403-Loans for Animal Husbandry, 6416-Loan to Agricultural Financial Institutions)

Revenue

Voted

		Total Grant or Appropriation (₹in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	59,17,20,30	62,03,82,95	33,71,25,58	(-)28,32,57,37
Supplementary	2,86,62,65			

Amount surrendered during the year

(March 2024) 28,50,21,56

Charged

Original	1,54,00	1,54,00	46,84	(-)1,07,16
Supplementary	..			

Amount surrendered during the year

(March 2024) 1,07,16

Capital

Voted

		Total Grant (₹in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	16,29,35,30	20,29,35,30	8,64,26,57	(-)11,65,08,73
Supplementary	4,00,00,00			

Grant No. 10- Contd.

Amount surrendered during the year

(March 2024)

11,94,58,47

*Notes and Comments :***Revenue****Voted Grant**

(1) Against the available saving of ₹2,83,257.37 lakh, surrender of ₹2,85,021.56 lakh on 31 March 2024 proved unrealistic.

(2) In view of overall saving of ₹2,83,257.37 lakh, the supplementary grant of ₹28,662.65 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-001-96-National e-Governance Plan for Agriculture (NeGP-A)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-release of funds by the Government of India.
2401-51-001-99-Headquarter staff	O 969.00 R -111.95	857.05	857.05	..	Surrender of funds was mainly due to less receipt of medical reimbursement, ex-gratia and leave travel concession claims, less engagement of staff under outsourcing policy and non-filling up of vacant posts offset by excess due to payment of dearness allowance instalment/arrears.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-105-84-Scheme on National Project Management of Soil Health & Fertility	O 4,565.00 R -2,341.75	2,223.25	2,223.25	..	Surrender of funds was mainly due to non-finalization of material & supply works, less engagement of contractual staff, non-finalization of the layout plan of works and less conduction of training programme.
2401-51-105-96-Scheme for Quality Control on Agriculture Inputs	O 500.00 R -280.30	219.70	219.70	..	Surrender of funds was due to non-finalization of tender process.
2401-51-107-99-Plant Protection Operation	O 2,042.00 R -439.87	1,602.13	1,602.13	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy offset by excess due to more receipt of medical reimbursement claims.
2401-51-108-80-Scheme for Promotion of Cotton Cultivation in Haryana State	O 5,500.00 R -2,643.91	2,856.09	2,856.09	..	Surrender of funds was due to less receipt of cotton subsidies claims.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-83-Scheme for Promotion of crops diversification	O 35,000.00 R -13,500.49	21,499.51	21,499.51	..	Surrender of funds was due to less receipt of subsidies claims under promotion of crops diversification and water conservation.
2401-51-108-94-Sugarcane Development in Haryana	O 1,458.00 R -1,458.00	..	..	..	Surrender of entire provision was due to merger of the scheme with High Yielding Varieties Programme (HYVP) in Haryana.
2401-51-109-76-Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran	O 300.00 R -200.00	100.00	100.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2401-51-109-77-National Food Security Mission	O 3,600.00 R -2,844.19	755.81	755.81	..	Surrender of funds was due to less release of funds by Government of India..
2401-51-109-78-Sub Mission on Agriculture Mechanization	O 20,000.00 R -3,600.00	16,400.00	16,400.00	..	Surrender of funds was due to non-release of funds by the Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-80-Scheme for Rashtriya Krishi Vikas Yojna	O 20,000.00 R -14,183.00	5,817.00	5,817.00	..	Surrender of funds was due to less release of funds by the Government of India.
2401-51-109-81-Scheme for Promotion of Sustainable Agriculture Strategic initiatives and Kisan Kalyan Kosh	O 7,000.00 R -2,269.00	4,731.00	4,731.00	..	Surrender of funds was mainly due to less receipt of subsidies claims and less publication.
2401-51-109-85-Scheme for Central Sector Scheme Support to State Extension Programmes for Extensions Reforms	O 4,000.00 R -2,299.99	1,700.01	1,700.01	..	Surrender of funds was due to less release of funds by the Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-93-Scheme for strengthening of Agriculture Extension infrastructure	O 2,500.00 R -1,033.23	1,466.77	1,466.77	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, non-finalization of tender process, less purchase of vehicle, non-finalization of minor works, non-receipt of medical reimbursement and ex-gratia claims and less payment of energy bills offset by excess due to more engagement of professional staff, more receipt of other charges claims more purchase of computers, more payment of bills and more touring by officials/officers.
2401-51-111-90-Pradhanmantri Fasal Bima Yojana	O 65,000.00 R -40,287.59	24,712.41	24,712.41	..	Surrender of funds was mainly due to less receipt of subsidies claims, less conduction of training programmes offset by excess due to more engagement of staff under outsourcing policy.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-96-Scheme for Improvement of Crops Statistics	O 95.00 R -36.88	58.12	58.12	..	Surrender of funds was due to non-filling up of vacant posts.
2401-51-111-97-Timely reporting of Estimates of area on production of Principal Crops in Haryana	O 80.00 R -29.75	50.25	50.25	..	Surrender of funds was due to non-filling up of vacant posts.
2401-51-113-82-Scheme for Management of Crop Residue	O 10,000.00 R -1,000.01	8,999.99	8,999.99	..	Surrender of funds was due to less receipt of subsidies claims.
2401-51-113-96-Scheme for Agriculture Engineering Service	O 800.00 R -764.23	35.77	35.77	..	Surrender of funds was due to non-finalization of tender process and less receipt of subsidies claims.
2401-51-119-50-Scheme for "Silk Samagra" Integrated Scheme for Development of Silk Industry (ISDSI)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-54-On Farm & Marketing Support to Horticulture Farmers	O 9,000.00 R -8,520.18	479.82	479.82	..	Surrender of funds was mainly due to non-completion of work under grant for creation of capital assets, less receipt of subsidies claims and less payment on account of non-recurring expenditure.
2401-51-119-58-Scheme for promotion of Advanced National and International Technologies in Horticulture Sector	O 5,600.00 R -2,706.64	2,893.36	2,893.36	..	Surrender of funds was mainly due to non-finalization of tender, non-completion of minor works, less receipt of subsidies claims, non-completion of work under development of farms, less engagement of staff under outsourcing policy, less touring by the officers/officials and non-purchase of furniture offset by excess due to payment of pending energy bills.
2401-51-119-63-Scheme for Horticulture Crops Insurance in Haryana renamed as Mukhyamantri Bagwani Bima Yojana (MBBY)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-69-Scheme for National Horticulture Mission	O 11,000.00 R -3,190.84	7,809.16	7,809.16	..	Surrender of funds was due to less receipt of funds by the Government of India.
2401-51-119-71-National Farming and Sustainable Initiatives in Horticulture	O 500.00 R -429.94	70.06	70.06	..	Surrender of funds was mainly due to less receipt of subsidies claims, less payments of bills under other charges, non-finalization of tender process and non-engagement of staff under Information Technology (IT) Policy/Haryana Kaushal Rojgar Nigam (HKRN).
2401-51-789-84-Scheme for Silk Samagra Integrated Scheme of Development of Silk Industry (ISDSI) for Scheduled Caste farmers	O 60.00 R -60.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-789-88-Scheme for National Horticulture Mission for Scheduled Caste Farmers	O 3,000.00 R -1,709.16	1,290.84	1,290.84	..	Surrender of funds was due to less funds released by the Government of India.
2401-51-789-89-Scheme for providing implements/machinery on subsidy to the group of farmers and SC farmers	O 2,005.00 R -2,005.00	..	..	..	Surrender of entire provision was due to less receipt of claims under special component plan for SC (Scheduled Caste).
2401-51-789-90-Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	O 1,000.00 R -966.25	33.75	33.75	..	Surrender of funds was due to less funds released by the Government of India.
2401-51-789-97-Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes	O 3,000.00 R -1,603.00	1,397.00	1,397.00	..	Surrender of funds was due to less funds released by the Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-789-98-Integrated Horticulture Development Plan Scheme for Scheduled Castes Families	O 1,000.00 R -349.17	650.83	650.83	..	Surrender of funds was due to less receipt of subsidies claims under integrated horticulture development plan scheme for Scheduled Caste families.
2402-51-001-99-Circle/ Divisional Staff	O 2,404.75 R -718.26	1,686.49	1,686.49	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less conduction of training of employees, less receipt of ex-gratia and leave travel concession claims.
2402-51-101-95-Soil Health Cards Scheme	O 1,000.00 R -586.66	413.34	413.34	..	Surrender of funds was mainly due to less receipt of funds for material & supply and non-receipt of funds for office expenses from Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-77-National Mission on Sustainable Agriculture	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2402-51-102-86-Scheme for Pilot Project for the reclamation of saline soil and Waterlogged land in the State	O 2,000.00 R -757.51	1,242.49	1,242.49	..	Surrender of funds was due to less receipt of minor work claims.
2402-51-102-91-Afforestation of Special sites, for Desert Control	O 231.52 R -41.87	189.65	189.65	..	Surrender of funds was due to less receipt of minor work claims offset by excess due to more receipt of maintenance work claims.
2402-51-789-98-Soil Health Cards Scheme for Scheduled Castes farmers	O 330.00 R -236.67	93.33	93.33	..	Surrender of funds was due to less receipt of funds for material & supply and non-receipt of funds for office expenses from the Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-001-99- Establishment of Directorate Animal Husbandry & Dairying Renamed as Establishment of Directorate and District staff of Animal Husbandry & Dairying	O 3,955.80 R -1,348.42	2,607.38	2,607.38	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less receipt of leave travel concession and other charges claims and non-conducting of training programmes by the department.
2403-51-101-58-Scheme for Training, Awareness Programme, etc. under Livestock Health and Diseases Control (100%:CSS)	O 100.00 R -92.50	7.50	7.50	..	Surrender of funds was due to less receipt of funds from the Government of India.
2403-51-101-59-Scheme for the Mobile Veterinary units under Livestock Health and Diseases Control (60:40)	O 900.00 R -813.34	86.66	86.66	..	Surrender of funds was due to less receipt of funds from the Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-60-Scheme for Compensation against Culling in Notifiable Diseases of Animals under Livestock Health and Diseases Control (50:50)	O 200.00 R -135.54	64.46	64.46	..	Surrender of funds was due to less receipt of funds from the Government of India.
2403-51-101-61-Scheme for Providing Financial Assistance to the Societies for Prevention of Cruelty	O 500.00 R -380.00	120.00	120.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2403-51-101-63-Livestock health and disease control- Renamed as Grant for vaccination livestock under livestock health and disease control	O 600.00 R -419.53	180.47	180.47	..	Surrender of funds was due to less receipt of other charges claims.
2403-51-102-66-Scheme for Conservation and Development of Indigenous Cattle and Murrah development	O 700.00 R -209.68	490.32	490.32	..	Surrender of funds was due to less receipt of other charges claims.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-67-Scheme for Implementation of National Livestock Mission	O 1,600.00 R -920.50	679.50	679.50	..	Surrender of funds was due to less receipt of funds from the Government of India.
2403-51-102-69-Scheme for the Establishment of Gou Seva Ayog	O 42,500.00 R -42,403.48	96.52	96.52	..	Surrender of funds was mainly due to less receipt of grant-in-aid claims and grant for creation of capital assets.
2403-51-102-70-Scheme for Establishment of Hi-tech Dairy units	O 2,500.00 R -498.31	2,001.69	2,001.69	..	Surrender of funds was due to less receipt of subsidies claims under the scheme.
2403-51-102-76-Scheme for Assistance to States for Conduct of Livestock Census	O 120.00 R -120.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2403-51-103-97-Scheme for the Establishment of Poultry Hatchery and Feed Analytical Lab.	O 204.00 R -60.57	143.43	143.43	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims.
2403-51-104-87-Scheme for Establishment of Goat and Sheep Unit	O 100.00 R -60.03	39.97	39.97	..	Surrender of funds was mainly due to less claims of other charges.

Grant No. 10- Contd.

			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-104-94- Establishment of Sheep, Goat Breeding Farm and Wool Grading Centre	O 704.40 R -216.96		487.44	487.44	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession and ex-gratia claims offset by excess due to more leave encashment payment by the department and clearance of pending bills of medical reimbursement.
2403-51-105-97- Establishment of Pig Breeding	O 250.50 R -97.33		153.17	153.17	..	Surrender of funds was mainly due to non-filling up vacant posts and less receipt of ex-gratia claims.
2403-51-106-95-Scheme for the Holding of livestock and poultry farms in the Distt / State / All India level	O 100.00 R -24.90		75.10	75.10	..	Surrender of funds was due to less receipt of other charges claims.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-113-94-Scheme for sample survey estimation of production of milk, wool, eggs, and meat, Fodder and grasses/ assessment of development project (100%CSS)	O 28.00 R -28.00	..	..	..	Surrender of entire provision was due to less receipt of computerisation claims.
2403-51-113-97-Scheme for Management of Haryana Veterinary Training Institute	O 282.00 R -101.54	180.46	180.46	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of daily paid labourers offset by excess due to more engagement of contractual staff.
2403-51-789-89-Scheme for implementation of National Livestock Mission for Scheduled Castes	O 400.00 R -400.00	..	..	..	Surrender of entire provision was due to less funds received from Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-789-92-Livestock Health and Disease Control	O 200.00 R -139.20	60.80	60.80	..	Surrender of funds was due to less receipt of funds from Government of India.
2403-51-789-94-Scheme for Employment opportunities to Scheduled Castes by establishing Livestock units for Scheduled castes	O 3,500.00 R -517.06	2,982.94	2,982.94	..	Surrender of funds was due to less receipt of claims for special component plan for SC (Scheduled Caste).
2403-51-789-96-Scheme for Special Livestock Insurance for Schedule castes	O 300.00 R -300.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.&App.A/Cs/G. No.10/Re-appn. Order 23-24/456-457 dated 05.06.2024)
2403-51-792-51-NA	O 20.00 R -19.00	1.00	1.00	..	Surrender of funds was due to less irrecoverable loans written off.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2404-51-102-99- Establishment of Government Laboratory for Testing of milk & Milk Products	O 74.80 R -36.16	38.64	38.64	..	Surrender of funds was due to non-filling up of vacant posts.
2405-51-001-99- Headquarter staff Renamed as Establishment Expenses	O 1,232.00 R -307.67	924.33	924.33	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staffs and less receipt of ex-gratia claims offset by excess due to clearance of pending bills of water charges and motor vehicle, more availability of eligible candidates for scholarships and stipends and more purchase of office items.
2405-51-101-72- Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMSSY)	O 16,606.00 R -8,746.33	7,859.67	7,859.67	..	Surrender of funds was due to less receipt of funds for subsidies and non-receipt of funds under other charges for development of fresh water aquaculture renamed as Pradhan Mantri Matsya Sampada Yojana from the Government of India

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-101-81- Strengthening of Database and Information Networking for Fisheries Sector	O 40.00 R -40.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2405-51-101-91-Scheme for the National Fish Seed Programme	O 1,818.00 R -505.67	1,312.33	1,312.33	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less receipt of medical reimbursement claims offset by excess due to more engagement of daily paid labourers and clearance of pending bills under motor vehicles and stores & equipment.
2405-51-101-92-Scheme for the Intensive Fisheries Development programme	O 3,701.00 R -1,827.81	1,873.19	1,873.19	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff.
2405-51-109-99-Scheme for Agriculture Human Resources Development	O 726.50 R -236.24	490.26	490.26	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-789-99-Scheme for Welfare of Schedule Caste families under Fisheries Sector	O 366.00 R -64.69	301.31	301.31	..	Surrender of funds was due to less receipt of claims for special component plan for SC (Scheduled Caste).
2406-01-001-94-Performance Linked Outlay (PLO) for Forest (FRT-PLO-REV)	O 4,000.00 R -4,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.& App. A/Cs/ G.No.10/Re-appn. Order 23-24/456-457 dated 05.06.2024).
2406-01-001-99-Headquarter Staff	O 2,502.00 R -548.79	1,953.21	1,953.21	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of information technology items, non-receipt of claims of legal fee to counsels, less receipt of POL (Petrol, Oil and Lubricants) bills and less receipt of leave travel concession claims offset by excess due to more receipt of medical reimbursement claims.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-003-97-Forest Publicity, Public Relation and Extension	O 220.00 R -164.17	55.83	55.83	..	Surrender of funds was mainly due to less conduction of training programmes of employees, less receipt of publication claims and non-receipt of minor work claims.
2406-01-005-98- Establishment of Biodiversity and Ecological Regeneration	O 1,000.00 R -700.00	300.00	300.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2406-01-070-97-Buildings	O 700.00 R -394.53	305.47	305.47	..	Reasons for the surrender of ₹394.53 lakh were not correct and convincing. Convincing reasons have been called for (No. Fin. & Appn. A/cs/G.No.10/Re-appn.Order 23-24/782 dated 18.07.2024).
2406-01-101-96-Agro Forestry under National Mission for Sustainable Agriculture (NMSA) Centrally Sponsored Scheme	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction/funds by MoEF&CC (Ministry of Environment Forest and Climate Change), Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-101-99- Organisation, improvement and Extension of Forests	O 1,000.00 R -750.00	250.00	250.00	..	Surrender of funds was due to less receipt of minor work claims.
2406-01-102-64-National Afforestation Programme (National Mission for a green India)	O 6,000.00 R -4,671.03	1,328.97	1,328.97	..	Surrender of funds was due to non-receipt of funds by MoEF&CC (Ministry of Environment Forest and Climate Change), Government of India.
2406-01-102-68- Revitalization of institutions in Aravalli Hills	O 1,500.00 R -1,242.56	257.44	257.44	..	Surrender of funds was due to less receipt of minor and maintenance work claims.
2406-01-102-71-Herbal Nature Park	O 1,600.00 R -802.66	797.34	797.34	..	Surrender of funds was due to less receipt of minor and maintenance work claims.
2406-01-102-88- Afforestation Waste land and Agro Forestry Project	O 6,525.00 R -2,181.62	4,343.38	4,343.38	..	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programmes of employees, less deployment of daily wagers and less purchase of store & equipment items.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-90-Green Belts in urban Areas	O 800.00 R -414.10	385.90	385.90	..	Surrender of funds was mainly due to less receipt of minor and maintenance work bills.
2406-01-102-94-Survey Demarcation and Settlement of Forest area	O 75.00 R -54.81	20.19	20.19	..	Surrender of funds was due to less receipt of minor work claims.
2406-01-102-97-Extension forestry sides (Plantation on waste-lands shelterbelts of Roads, Canals and Railway lines)	O 1,144.68 R -724.90	419.78	419.78	..	Surrender of funds was mainly due to non-filling up of vacant posts and less conduction of training programme.
2406-01-105-99-Timber and other produce removed from forests by Government Agency	O 45.00 R -27.65	17.35	17.35	..	Surrender of funds was mainly due to less receipt of minor works and vehicle repair claims and non-purchase of government vehicles.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-87- Conservation and Management of Wetland in Haryana under the National Plan for Conservation of Aquatic Eco Systems	O 5,00.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction/funds by MoEF&CC (Ministry of Environment Forest and Climate Change), Government of India.
2406-02-110-88-Integrated Development of Wild life Habitats	O 600.00 R -416.76	183.24	183.24	..	Surrender of funds was due to non-receipt of sanction/funds by MoEF&CC (Ministry of Environment Forest and Climate Change), Government of India.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-95-Protection of Wild Life in Multiple use Area	O 143.33 R -60.48	82.85	82.85	..	Surrender of funds was due to non-filling up of vacant of posts.
2406-04-103-92-Payment from Interest Accrued on Compensatory Afforestation Fund	O 500.00 R -448.01	51.99	51.99	..	Surrender of funds was mainly due to less receipt of minor work claims and less engagement of contractual staff.
2406-04-103-99-Compensatory Afforestation	O 7,200.00 R -3,955.33	3,244.67	3,244.67	..	Surrender of funds was due to less receipt of minor work claims offset by excess due to more receipt of maintenance work claims.
2435-01-101-99-Development and grading of Agriculture produce (98-Establishment Expenses)	O 236.00 R -76.75	159.25	159.25	..	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programmes and non-receipt of ex-gratia claims.

Grant No. 10- Contd.

		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-001-98- Development of Mines and Minerals in the State for mineral exploration and mineral concession	O 1,620.22 R -743.88	876.34	876.34	..	Surrender of funds was mainly due to non-filling of vacant posts, less purchase of computers, less number of employees under contractual, professional and special services, less engagement of daily wagers, non-conducting of training of employees, non-receipt of claims of outsourcing agency for hiring of vehicles in district offices and less receipt of POL (Petrol, Oil, Lubricants) and leave travel concession claims.
2853-02-797-98-Transfer to District Mineral Foundation Fund	O 1,725.00 R -876.19	848.81	848.81	..	Surrender of funds was due to transfer of funds towards District Mineral Foundation Fund.
2853-02-797-99-Transfer to Restoration and Rehabilitation Fund	O 6,900.00 R -1,179.41	5,720.59	5,720.59	..	Surrender of funds was due to transfer of funds towards Restoration and Rehabilitation fund.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-001-99-Direction and Administration including referal Lab (98-Establishment Expenses)	O 396.88 R -142.03	254.85	254.85	..	Surrender of funds was mainly due to non-finalization of rent agreement with tourism department, non-filling up of vacant posts offset by excess due to purchase of a pool vehicle and payment of salary to outsourcing employees.
3435-03-003-98-Environmental Training Education and Awareness Programme	O 50.00 R -49.42	0.58	0.58	..	Surrender of funds was due to non-organization of awareness programme.
3435-03-003-99-Setting up of Environment Training Institute at Gurugram	O 810.00 R -810.00	..	..	..	Surrender of entire provision was due to non-receipt of revised estimates from PWD (B&R) (Public Works Department-Building & Roads).
3435-03-102-98-Establishment of Eco Club	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-receipt of utilization certificates of the funds distributed to eco club schools and colleges for the previous financial years.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-102- 99-Setting up of Special Environmental Courts (99- Establishment Expenses)	O 338.05 R -70.50	267.55	267.55	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less payment of rent and less receipt of electricity bills.
3435-03-104- 99-Climate Change Division	O 59.50 R -56.45	3.05	3.05	..	Surrender of funds was mainly due to non-filling up of vacant posts and less appointment of daily wagers offset by excess due to more engagement of contractual staff.
3435-03-188- 99-Appellate Authority	O 50.00 R -32.67	17.33	17.33	..	Surrender of funds was due to non-functioning of Appellate Authority because of expiring of its term on 25.10.2023.
3435-03-190- 99-State Environment Impact Assessment Authority Haryana	O 850.00 R -97.57	752.43	752.43	..	Reasons for the surrender of ₹97.57 lakh were not correct and convincing. Convincing reasons have been called for (No. Fin. & Appn. A/cs/G.No.10/Re-appn.Order 23-24/782 dated 18.07.2024).

Grant No. 10- Contd.

(4) Two cases of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered are discussed on next page:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-74-Integrated Forest Protection	O 170.00 R -35.06	134.94	67.47	(-) 67.47	Surrender of funds was due to non-receipt of sanction/funds by MoEF&CC (Ministry of Environment Forest and Climate Change), Government of India. Reasons for final saving of ₹67.47 lakh have not been intimated (September 2024).
3435-03-001-95-State Wetland Authority	O 220.00 R -162.10	57.90	49.15	(-) 8.75	Surrender of funds was mainly due to non-filling up of vacant posts, less appointment of contractual staff and non-conducting of research. Reasons for final saving of ₹8.75 lakh have not been intimated (September 2024).

(5) Cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which provision surrendered was more than the actual saving resulting in excess expenditure are discussed on next page:-

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-105-98-Purchase and Distribution of Chemical Fertilizers - Continuation of Staff with the Agriculture Department	O 4,491.00 R -1,995.33	2,495.67	2,500.15	(+) 4.48	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, less receipt of ex-gratia claims, non-conducting of training programme offset by excess due to payment of energy bills. Reasons for the final excess of ₹4.48 lakh have not been intimated (September 2024).
2401-51-108-98-High Yielding Varieties Programme in Haryana	O 5,025.00 R -1,180.60	3,844.40	3,845.16	(+) 0.76	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of claims under ex-gratia offset by excess due to more receipt of medical reimbursement claims. Reasons for the final excess of ₹ 0.76 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-99-Statistical cell	O 3,870.00 R -1,519.67	2,350.33	2,350.47	(+) 0.14	Surrender of funds was mainly due to less engagement of staff under outsourcing policy and non-filling up of vacant posts offset by excess due to more receipt of ex-gratia claims and more payment of dearness allowance instalments. Reasons for the final excess of ₹0.14 lakh have not been intimated (September 2024).
2401-51-113-99-Agricultural Engineering	O 2,381.50 R -381.51	1,999.99	2,000.19	(+) 0.20	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and non-finalization of tender process offset by excess due to more receipt of medical reimbursement and leave travel concession claims. Reasons for final excess of ₹0.20 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-97-Scheme for Various Horticulture Activities in Haryana	O 8,587.00 R -2,223.25	6,363.75	6,364.55	(+) 0.80	Surrender of funds was mainly due to non-filling up of vacant posts, non-completion of minor works, less receipt of leave travel concession and medical reimbursement claims and less conduction of training programme offset by excess due to payment of dearness allowances arrears/instalment and more engagement of staff under outsourcing policy. Reasons for final excess of ₹0.80 lakh have not been intimated (September 2024).
2401-51-789-85-National Food Security Mission for Scheduled Castes	O 1,400.00 R -1,208.70	191.30	214.87	(+) 23.57	Surrender of funds was due to less receipt of funds by the Government of India under the scheme. Reasons for final excess of ₹23.57 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-001-95-Scheme for Strengthening of Human Resources and Infrastructure	O 1,700.00 R -616.46	1,083.54	1,083.89	(+) 0.35	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of computerization, leave travel concession, medical reimbursement and POL (Petrol, Oil and Lubricants) claims. Reasons for final excess of ₹0.35 lakh have not been intimated (September 2024).
2403-51-101-62-Opening/ Up-gradation and Strengthening of Vety. Institutions	O 12,995.00 R -4,505.74	8,489.26	8,586.84	(+) 97.58	Surrender of funds was mainly due to less receipt of material & supply, minor works, leave travel concession and medical reimbursement claims, non-filling up of vacant posts and less engagement of daily paid labourers. Reasons for final excess of ₹97.58 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-88-Scheme for establishment of Haryana Veterinary Vaccine Institution	O 63,135.00 R -10,927.99	52,207.01	52,279.28	(+) 72.27	Surrender of funds was due to less receipt of other charges claims. Reasons for final excess of ₹72.27 lakh have not been intimated (September 2024).
2403-51-102-99-Establishment of Government Livestock Farm	O 4,158.50 R -1,374.48	2,784.02	2,788.54	(+) 4.52	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims and less engagement of contractual staff. Reasons for final excess of ₹4.52 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-001- 98-Circle/ Divisional Staff	O 11,952.03 R -1,697.66	10,254.37	10,254.57	(+) 0.20	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staffs, less receipt of ex-gratia, medical reimbursement, petrol/diesel and electricity bills claims, less conduction of training programme, non-disbursement of uniforms to staff, less engagement of contractual and professional staff and less deployment of daily paid wagers offset by excess due to more demand in dearness allowance and more payment of miscellaneous items of office. Reasons for final excess of ₹0.20 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-93-Wild life Protection in Multiple use Area	O 1,000.00 R -480.04	519.96	639.47	(+) 119.51	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of other charges claims, less deployment of daily wagers and less purchase of office items. Reasons for final excess of ₹119.51 lakh have not been intimated (September 2024).
2406-02-110-99-Headquarter Staff	O 1,790.10 R -505.72	1,284.38	1,291.94	(+) 7.56	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of minor works, leave travel concession and ex-gratia claims and less conduction of training programmes offset by excess due to payment of property tax of Tilyar Mini Zoo Rohtak to Municipal Corporation, Rohtak. Reasons for final excess of ₹7.56 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-800-98-Extention of Zoo and Deer Parks	O 800.00 R -454.32	345.68	628.71	(+) 283.03	Surrender of funds was mainly due to less receipt of minor and maintenance work claims, non-deployment of professional contractual staff and less receipt of POL (Petrol, Oil and Lubricants) claims. Reasons for final excess of ₹283.03 lakh have not been intimated (September 2024).
2406-04-103-96-Net Present Value of Forest Land	O 14,800.00 R -13,552.91	1,247.09	2,624.31	(+) 1,377.22	Surrender of funds was mainly due to less receipt of minor and maintenance work claims. Reasons for final excess of ₹1,377.22 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-001-99-Field Staff-Development of Mines and Minerals	O 2,939.28 R -1,555.36	1,383.92	1,384.61	(+) 0.69	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under contractual service, daily wagers and professional & special service, non-conducting of training programmes, non-receipt of claims of outsourcing agency for hiring of vehicles in district offices and less receipt of POL (Petrol, Oil and Lubricants) claims. Reasons for final excess of ₹0.69 lakh have not been intimated (September 2024).
2853-02-102-99-Expenditure towards restoration work after mining	O 9,767.00 R -9,750.26	16.74	17.73	(+) 0.99	Surrender of funds was due to non-expiring of mining contract. Reasons for final excess of ₹0.99 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

(6) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-001-94- Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO- REV)	O 7,600.00 S 15,000.00 R -22,600.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

(7) In the following case, the supplementary grant has been obtained injudiciously and later on a part of original budget provision and supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure was below the original budget provision in this case, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-81-Scheme for Technology Mission on Sugarcane in Haryana	O 20,000.00 S 13,660.65 R -14,060.71	19,599.94	19,599.94	..	Surrender of funds was due to less receipt of subsidies claims under technology mission on sugarcane.

Grant No. 10- Contd.

(8) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-75-Crop Diversification Programme (CDP) in Original Green Revolution (OGR) State (60:40)	O .. S 1.00 R 1,762.00	1,763.00	1,763.00	..	Augmentation of provision through re-appropriation was due to more release of funds by the Government of India
2401-51-109-77-National Food Security Mission (98-Oilseeds and Oil Palm)	O 0.50 R 232.25	232.75	232.75	..	Augmentation of provision through re-appropriation was due to more release of funds by the Government of India.
2401-51-190-96-National Horticulture Mission (NHM)	O 1,000.00 R 356.27	1,356.27	1,356.27	..	Augmentation of provision through re-appropriation was due to more engagement of staff under outsourcing policy and more payment of bills under other charges offset by saving due to less receipt of grant-in-aid general.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-190-99-Bhavantar Bharpayee Yojana in Haryana State	O 1,000.00 R 2,000.00	3,000.00	3,000.00	..	Augmentation of provision through re-appropriation was due to more release of funds for eligible farmers.
2402-51-102-87- Enumeration of trees and cutting of Branches of trees on Roads	O 511.80 R 308.31	820.11	820.11	..	Augmentation of provision through re-appropriation was due to receipt of more minor work claims for enumeration of trees and cutting of branches of trees.
2403-51-102-91- Development of Gaushala and Gosadans	O 3,100.30 R 5,037.36	8,137.66	8,137.66	..	Augmentation of provision through re-appropriation was due to clearance of pending bills offset by saving due non-filling up of vacant posts and less receipt of leave travel concession claims.
2406-01-101-98- Rehabilitation of Degraded Forests	O 2,487.95 R 539.34	3,027.29	3,027.29	..	Reasons for the augmentation of provision of ₹539.34 lakh through re-appropriation were not correct and convincing. Convincing reasons have been called for (No. Fin. & Appn. A/cs/G.No.10/Re-appn.Order 23-24/524 dated 24.07.2024).

Grant No. 10- Contd.

(9) Two cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was more than the actual expenditure that resulted in an amount remaining unsurrendered are discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-789- 85-National Food Security Mission for Scheduled Castes (98-Oilseeds and Oil Palm)	O	0.50	58.92	35.35	(-) 23.57	Augmentation of provision through re-appropriation was mainly due to more release of funds by the Government of India. Reasons for the final saving of ₹23.57 lakh have not been intimated (September 2024).
	R	58.42				
2403-51-113- 96-Scheme for Sample Survey Estimation of Prod.of Milk, Eggs, Wool & Meat / Fodder & Grasses/ Assesment Dev. Project	O	152.00	280.00	140.16	(-) 139.84	Augmentation of provision through re-appropriation was mainly due to less provision of salary in budget and increase in dearness allowance instalment. Reasons for final savings of ₹139.84 lakh have not been intimated (September 2024).
	R	128.00				

Charged Appropriation

(10) Saving occurred mainly under as given on next page:-

Grant No. 10- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-88-Scheme for establishment of Haryana Veterinary Vaccine Institution	O 25.00 R -24.42	0.58	0.58	..	Surrender of funds was due to less receipt of other charges claims.
2406-01-800-99-Payment of water charges to Irrigation Department for canal water	O 120.00 R -75.24	44.76	44.76	..	Reasons for surrender of ₹75.24 lakh were not correct and convincing. Convincing reasons have been called for (No. Fin. & Appn. A/cs/G.No.10/Re-appn.Order 23-24/782 dated 18.07.2024).

Capital**Voted Grant**

(11) Against the available saving of ₹1,16,508.73 lakh, surrender of ₹1,19,458.47 lakh on 31 March 2024 proved unrealistic.

(12) In view of overall saving of ₹1,16,508.73 lakh, the supplementary grant of ₹40,000 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(13) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-58-Purchase of Land and Construction of Building for Mines and Geology Directorate	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of construction of office building.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-95- Infrastructure and Activities Related to Agricultural Development on the Recommendations of the Central Finance Commission	O 42,400.00 R -42,400.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
4401-51-113-97- Construction of Agriculture Office Building (98-Scheme for Creation/ Purchase of Capital Assets for Horticulture Department	O 3,200.00 R -1,467.80	1,732.20	1,732.20	..	Surrender of funds was due to less payment for development works.
4401-51-190-97-Equity Capital to India International Horticulture Market (IIHM) Ganaur Sonapat	O 1.00 S 40,000.00 R -40,001.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4403-51-101-99- Construction of Veterinary Infrastructure in the State (98-NABARD Assistance)	O 1,000.00 R -800.00	200.00	200.00	..	Surrender of funds was due to less receipt of claims under major works.
4405-51-001-99-Scheme for National Fish Seed Programme	O 200.00 R -182.15	17.85	17.85	..	Surrender of funds was mainly due to less receipt of claims under major works offset by excess due to payment of pending bills and liabilities for major works, machinery & equipment respectively.
6401-51-800-90-Financial Assistance Horticulture University	O 9,900.00 R -6,731.00	3,169.00	3,169.00	..	Surrender of funds was due to adjustment of unspent balance and less release of funds under the scheme.
6403-51-190-98-Loans to Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (NABARD)	O 10,000.00 R -9,204.11	795.89	795.89	..	Surrender of funds was due to non-finalization of project of Lala Lajpat Rai University of Veterinary & Animal Sciences, Hisar under National Bank for Agriculture and Rural Development (NABARD).

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6403-51-190-99-Loans to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (State)	O 16,200.00 R -3,200.00	13,000.00	13,000.00	..	Surrender of funds due to less receipt of loan claims.

(14) Cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which provision surrendered was more than the actual saving resulting in excess expenditure are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-97-Construction of Agriculture Office Building (99-Scheme for Creation/ Purchase of Capital Assets for Agriculture Department)	O 6,300.00 R -6,242.06	57.94	2,768.97	(+) 2,711.03	Surrender of funds was mainly due to less payment for development works and non-purchase of machinery. Reasons for final excess of ₹2,711.03 lakh have not been intimated (September 2024).
4403-51-101-99-Construction of Veterinary Infrastructure in the State (99-State Assistance)	O 10,000.00 R -6,331.59	3,668.41	3,877.99	(+) 209.58	Surrender of funds was due to less receipt of claims for major works. Reasons for final excess of ₹209.58 lakh have not been intimated (September 2024).

Grant No. 10- Contd.

(15) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-97- Construction of Agriculture Office Building	O ..	..	29.12	(+) 29.12	Reasons for final excess of ₹29.12 lakh have not been intimated (September 2024).

(16) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

In exercise of the powers conferred by sub-section (1) of section 4 of the Compensatory Afforestation Fund Act 2016 (38 of 2016), the Governor, Haryana established 'State Compensatory Afforestation Fund' (SCAF) Haryana under interest bearing Section of Public Account of the State of Haryana under a distinct Minor Head: 129-'Haryana Compensatory Afforestation Fund (SCAF)' below the Major Head: 8121-'General and Other Reserve Funds', with effect from the date of its publication in the official gazette. It was provided that the State Compensatory Afforestation Fund Haryana shall be under the control of the State Government and managed by the State Authority. The financial regulations and procedures, in particular the procedure for drawing up and implementing the budget of the State Authority, shall be in accordance with the General Financial Rules, 2017 and the orders issued by the Central Government and the State Government in this regard from time to time.

Different Accounting Procedure is being followed by the State Government. National Compensatory Afforestation Fund Management and Planning Authority (National Authority), New Delhi transfers 90 (ninety) *per cent* State Share of Compensatory Afforestation Fund (deposited under National Compensatory Afforestation Fund) to State Government from time to time. The State Government received ₹615.38 crore (nil in previous year) from National Compensatory Afforestation Deposit during the year 2023-24.

The Government incurred an expenditure of ₹59.21 crore from the fund, however no amount was invested during the year. The total balance in the State Compensatory Afforestation Fund as on 31st March 2024 was ₹1,559.84 crore.

Grant No. 10- Concl'd.

(17) Mines and Mineral Development, Restoration and Rehabilitation Fund (MMDRRF):-

The Fund was established vide Haryana Government notification dated 10 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 work in the overall interest of protection and preservation of ecology and environment of the area. The fund has been opened under Reserve Fund not bearing interest though it is bearing interest @ 6 per cent per annual.

As per constitution of the Fund, an amount equal to 10 per cent of the 'Dead Rent/Royalty/Contract Money' paid to the State is to be charged from the mineral concession holders in the nature of 'other charges' for restoration and rehabilitation works and credited to the Fund. Also, an amount equal to 5 per cent of the amount received by State Government on account of the 'Dead Rent/Royalty/Contract Money' in a financial year is to be deposited/transferred in the Fund as Government Contribution to the Fund. The amount of contribution has been reduced from 10 per cent to 7.5 per cent by the concession holders and from 5 per cent to 2.5 per cent by the State Government with effect from 03.05.2021 vide notification dated 03.05.2021.

A balance of ₹46,346.62 lakh was in the Fund as on 1 April 2023. The State Government deposited an amount of ₹5,720.59 lakh (Concession Holder contribution: ₹4,280.30 lakh and ₹1,440.30 lakh State contribution) to the Fund during the year 2023-24. Interest on the balance in the fund is ₹2,780.80 lakh.

An expenditure of ₹865.55 lakh (₹848.81 lakh transferred to the District Mineral Fund and ₹16.74 lakh being administrative expenses) was met from the fund leaving a closing balance of ₹53,982.46 lakh in the fund as on 31.03.2024.

The transaction of Mines and Mineral Fund for the year 2023-24 is as under:-

(₹ in lakh)

Opening Balance as on 01.04.2023	Transfer to Reserve Fund during the year	Interest	Expenditure met from the Fund during the year	Closing Balance as on 31.03.2024
46,346.62	5,720.59 (4,280.30 + 1,440.30)	2,780.80	865.55	53,982.46

The details of transactions in the Fund is given in Statement No. 21 and 22 of the Finance Accounts for the year 2023-24.

Grant No. 11 - FOOD AND SUPPLIES/ CO-OPERATION

(Major Heads-2408-Food, Storage and Warehousing, 2425-Co-operation, 3456-Civil Supplies, 3475-Other General Economic Services, 4250-Capital Outlay on other Social Services, 4408-Capital Outlay on Food Storage and Warehousing, 4425-Capital Outlay on Co-operation, 4860-Capital Outlay on Consumer Industries)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	21,07,89,76	21,08,20,76	18,38,90,63	(-)2,69,30,13
Supplementary	31,00			

Amount surrendered during the year

(March 2024)

2,69,45,13

Charged

Original	31,00	31,00	2,21	(-)28,79
Supplementary	..			

Amount surrendered during the year

(March 2024)

28,79

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,53,59,05,60	1,53,59,05,60	1,28,63,46,80	(-)24,95,58,80
Supplementary	..			

Amount surrendered during the year

(March 2024)

24,94,28,80

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹26,930.13 lakh, surrender of ₹26,945.13 lakh on 31 March 2024 proved unrealistic.

Grant No. 11- Contd.

(2) In view of the overall saving of ₹26,930.13 lakh, the supplementary grant of ₹31 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-94-Public Distribution Scheme	O 1,200.00 R -1,189.80	10.20	10.20	..	Surrender of funds was due to less purchase of computer and its accessories.
2408-01-001-97-State Commission	O 562.66 R -177.85	384.81	384.81	..	Surrender of funds was mainly due to enhancement of the pay of the Members of the State Commission is pending before the Hon'ble High Court of Haryana and the grant was wrongly shown in Budget Estimates of FY 2023-24.
2408-01-792-99-Irrecoverable loans written off	O 15.00 R -13.05	1.95	1.95	..	Surrender of funds was due to less receipt of cases of loans/losses written off.

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-001- 99-Scheme for the establishment of headquarter staff in RCS, Office, Haryana	O 1,659.50 R -722.92	936.58	936.58	..	Surrender of funds was mainly due to non-filling up of vacant posts, less repair of vehicles, less deployment of daily paid labours and less receipt of medical reimbursement claims.
2425-51-003- 99-Training	O 145.00 R -45.76	99.24	99.24	..	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers, less receipt of medical reimbursement claims and less requirement of office items offset by excess expenditure due to payment of dearness allowance/arrears.
2425-51-004- 98-District Staff	O 93.00 R -29.76	63.24	63.24	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims.

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-004-99-Scheme for the strengthening of monitoring cell at head quarter staff RCS, Office	O	53.50	16.20	16.20	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-engagement of staff under IT Policy, non-deployment of daily paid labourers and less requirement of office items.
	R	-37.30				
2425-51-101-99-Strengthening of office of Chief Auditor Headquarters	O	455.80	235.46	235.46	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims and non-engagement of staff under Information Technology (IT) Policy.
	R	-220.34				
2425-51-105-98-Publicity and Propaganda through Co-operative Development Federation (Harcofed)	O	150.00	105.00	105.00	..	Surrender of funds was due to less receipt of subsidies claims.
	R	-45.00				

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-105-99- Replenishment of Libraries	O	38.00	27.22	27.22	..	Surrender of funds was mainly due to less requirement of office items, non-filling up of vacant posts and less receipt of medical reimbursement claims offset by excess expenditure on payment of leave encashment of staff after retirement.
	R	-10.78				
2425-51-107-74-Subsidy to Cooperative Societies under Central Sector Integrated Scheme	O	16.00	..	..	..	Surrender of entire provision was due to discontinuation of subsidies project.
	R	-16.00				
2425-51-107-78-Assistance to HSCARDB	O	4,000.00	..	..	..	Surrender of entire provision was due to non-receipt of grant-in-aid claims.
	R	-4,000.00				

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-107-89-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	O 21,500.00 R -6,200.00	15,300.00	15,300.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2425-51-107-97-Integrated Co-operative Development Project	O 356.00 R -356.00	..	..	..	Surrender of entire provision was due to discontinuation of subsidies project.
2425-51-108-93-Interest Subvention for refurbishment of Milk Plants under Dairy Processing and Infrastructure Development Fund (DIDF) Scheme	O 75.00 R -50.77	24.23	24.23	..	Surrender of funds was due to less receipt of grant-in-aid claims.

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-108-94-Setting up of Milk Chilling Centre at Dabwali renamed as Strengthening of Milk Chilling Centres	O	995.00	107.40	107.40	..	Surrender of funds was due to non-completion of the works under creation of capital assets.
	R	-887.60				
2425-51-108-95-Milk Cooperative Societies	O	1000.00	648.66	648.66	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-351.34				
2425-51-277-99-Education	O	76.00	25.23	25.23	..	Surrender of funds was mainly due to non-engagement of daily paid labourers and professional staff, non-filling up of vacant posts and less receipt of medical claims.
	R	-50.77				

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3475-51-106-98- Establishment Expenditure	O 586.00 R -99.63	486.37	486.37	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of daily wages labourers and less receipt of leave travel concession claims offset by excess due to more engagement of contractual employees and enhancement of rent rates and taxes.

(4) Two cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-93-Antodaya Aahar yojana	O 66,300.00 R -8,486.50	57,813.50	57,808.89	(-) 4.61	Surrender of funds was due to less receipt of claims from the concerned agency. Reasons for the final saving of ₹4.61 lakh have not been intimated (September 2024).

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001- 96-District Forums	O 4,625.00 R -1,664.67	2,960.33	2,946.38	(-) 13.95	Surrender of funds was mainly due to less drawl of dearness allowance @46% in lieu of more than 200% due to revision of pay of the president of District Commissioners State of Haryana offset by excess due to drawl of arrears of salary by the president of District Commissions as the pay has been revised w.e.f. 01.01.2016. Reasons for the final saving of ₹13.95 lakh have not been intimated (September 2024).

(5) Three case of re-appropriation order issued by the Finance Department in which funds were surrendered more than actual saving that resulted in excess expenditure is discussed on next page:-

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-88- Performance Linked Outlay (PLO) for Food and Supplies (FAS-PLO-REV)	O 30,000.00 R -30,000.00	..	8.44	(+) 8.44	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 11/Re-appn. Order 23-24/335-336 dated 12/06/2024). Reasons for the final excess of ₹8.44 lakh have not been intimated (September 2024).
2425-51-001-98-Scheme for strengthening of field office in RCS, Haryana	O 9,193.00 R -3,218.60	5,974.40	5,980.28	(+) 5.88	Surrender of funds was due to non-reimbursement of medical claims. Reasons for the final excess of ₹5.88 lakh have not been intimated (September 2024).

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2425-51-101-98-Scheme for the strengthening of Co-operative Audit Staff in RCsM Office Field level	O	2782.00	2,140.85	2,141.12	(+) 0.27	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession and ex-gratia claims and less touring of staff. Reasons for the final excess of ₹0.27 lakh have not been intimated (September 2024).
	R	-641.15				

(6) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2408-01-001-91-Revamping of End to End Computerisation of TPDS Operation	O	2,500.00	4,920.98	4,920.98	..	Reasons for the augmentation of provision through re-appropriation have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 11/Re-appn. Order 23-24/448-449 dated 04/06/2024.)
	R	2,420.98				

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-92-State Food Commission	O .. R 18.51	18.51	18.51	..	Augmentation of provision through re-appropriation was due to appointment of chairman under National Food Security Act (NFSA).
2408-01-001-99-Directorate Staff	O 2,134.50 R 2,203.87	4,338.37	4,338.37	..	Augmentation of provision through re-appropriation was mainly through expenditure on honorarium paid in lieu of pension offset by saving due to non-filling up of vacant post and less receipt of petrol, oil & lubricant claims.
2425-51-106-99-Scheme for Computerization to PACS (60:40)	O .. S 1.00 R 807.33	808.33	808.33	..	Augmentation of provision through re-appropriation was due to computerization of Primary Agriculture Cooperative societies (PACS) in Haryana.
2425-51-107-85-Scheme for the one time settlement for recovery linked incentive to Haryana Agriculture & Rural Dev. Bank & Harco Bank	O 24,000.00 R 16,000.00	40,000.00	40,000.00	..	Augmentation of provision through re-appropriation was due to reimbursement of pending claims of HARCO Bank.

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-792-99- Irrecoverable loans written off	O 5.00 R 13.75	18.75	18.75	..	Augmentation of provision through re-appropriation was due to excess demand for loans written off.

(7) In the following case, insufficient supplementary grant has been obtained and later on re-appropriation order issued by the Finance Department, in which budget provision augmented was less than the actual expenditure that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98-Field Staff	O 31,624.00 S 30.00 R 9,884.65	41,538.65	41,556.80	(+) 18.15	Augmentation of provision through re-appropriation was due to increase in subsidies beneficiaries and more engagement of staff under contractual service offset by saving due to less engagement of professional and special services staff, less receipt of medical reimbursement, ex-gratia and leave travel concession claims and non-conducting of training programmes. Reasons for the final excess of ₹18.15 lakh have not been intimated (September 2024).

Grant No. 11- Contd.

Charged Appropriation

(8) Saving occurred mainly as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98-Field Staff	O 25.00 R -22.79	2.21	2.21	..	Reasons for the surrender of ₹22.79 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 11/Re-appn. Order 23-24/448-449 dated 04/06/2024.)

Capital**Voted Grant**

(9) Of the ultimate saving of ₹2,49,558.80 lakh, an amount of ₹130 lakh remained unsurrendered.

(10) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-89-Procurement of Bajra	O 47,460.00 R -47,460.00	..	..	..	Surrender of entire provision was due to non-purchase of bajra.
4408-02-101-99-Construction of Godowns	O 1,000.00 R -1,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 11/Re-appn. Order 23-24/448-449 dated 04/06/2024.)

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-02-101-99- Construction of Godowns (98-State Contribution)	O	100.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 11/Re-appn. Order 23-24/448- 449 dated 04/06/2024.)
	R	-100.00				
4408-02-101-99- Construction of Godowns (99-NABARD Contribution)	O	1,900.00	..	..	..	Surrender of entire provision was due to non-receipt of the estimates from the Haryana Warehousing Corporation.
	R	-1,900.00				
4425-51-107-85-Share Capital Urban Cooperative Banks	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the investments scheme.
	R	-100.00				
4425-51-107-93-Haryana State Cooperative Agriculture and Rural Development Bank Chandigarh	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the investments scheme.
	R	-100.00				

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-107-96- Govt. contribution to the share capital to Primary Cooperative and Agriculture Rural Development	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-implementation of the investments scheme.
4425-51-107-97- Apex Co-operative Bank (HARCO Bank) Govt. contribution to the share Capital of Harco Bank	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the investments scheme.
4425-51-107-99-Share Capital to Central Co-Operatives Banks	O 5,000.00 R -2,400.00	2,600.00	2,600.00	..	Surrender of funds was due to less investment in District Central Cooperative Banks (DCCBs).
4425-51-108-74-Share Capital to Primary Agriculture Cooperative Societies from National Cooperative Development Corporation	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-implementation of the investments scheme.

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-108-88- Government Contribution to the Share Capital of Marketing Co- Operatives	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the investments scheme.
4425-51-108-94-Integrated Cooperative Development Project	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to discontinuation of investments project.

(11) A case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-98- Establishment Cost Chargeable	O 37,500.00 R -23,897.00	13,603.00	13,476.00	(-) 127.00	Reasons for the surrender of ₹23,897 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 11/Re-appn. Order 23-24/528 dated 24/06/2024). Reasons for the final saving of ₹127 lakh have not been intimated (September 2024).

Grant No. 11- Concl.

(12) A case of re-appropriation order issued by the Finance Department in which funds were surrendered more than actual saving that resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101- 97-Interest On Capital	O 60,000.00 R -28,408.00	31,592.00	31,592.16	(+) 0.16	Surrender of funds was due to less procurement of Wheat and Paddy than estimated procurement. Reasons for the final excess of ₹0.16 lakh have not been intimated (September 2024).

**Grant No. 12 - EDUCATION (HIGHER/ SECONDARY/ ELEMENTARY)/ TECHNICAL
EDUCATION/ WOMEN AND CHILD DEVELOPMENT**

(Major Heads-2202-General Education, 2203-Technical Education, 2235-Social Security and Welfare, 2236-Nutrition, 3425-Other Scientific Research, 4202-Capital Outlay on Education, Sports, Art and Culture, 4235-Capital Outlay on Social Security and Welfare, 5425-Capital Outlay on other Scientific and Environmental Research, 6202-Loans for Education, Sports, Art and Culture)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,11,11,62,97	2,13,08,61,17	1,78,55,57,65*	(-)34,53,03,52
Supplementary	1,96,98,20			

Amount surrendered during the year

(March 2024)

33,26,85,97

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	13,98,40,00	23,65,49,00	16,88,88,61	(-)6,76,60,39
Supplementary	9,67,09,00			

Amount surrendered during the year

(March 2024)

6,81,52,29

Notes and Comments :

Revenue

(1) Of the ultimate savings of ₹3,45,303.52 lakh, ₹12,617.55 lakh remained unsurrendered.

(2) In view of overall saving of ₹3,45,303.52 lakh, the supplementary grant of ₹19,698.20 lakh obtained in September 2023, January 2024 and March 2024 proved unnecessary as the actual expenditure did not come even up to original provision.

(3) Saving occurred mainly as given on next page:-

* Does not include an expenditure of ₹26,695.17 lakh met out from Contingency Fund during the year 2023-24.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-001-93- Performance Linked Outlay (PLO) for Department of Elementary Education (EDP-PLO- REV)	O 10,000.00 R -10,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2202-01-053-96- Maintenance of Building of Government Primary Schools	O 7,000.00 R -1,824.95	5,175.05	5,175.05	..	Reasons for the surrender of ₹1,824.95 lakh were not correct and convincing. Convincing reasons have been called for (Fin.App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-49 dated 28.05.2024).
2202-01-101-87-Organizing the National/ State/ District Level School Games Competitions for under-11 and under 14 age group	O 400.00 R -317.30	82.70	82.70	..	Surrender of funds was mainly due to less receipt of demand under material & supply and other charges from the field offices and non-clearance of bills from the treasury office.
2202-01-101-95-Expansion of Facilities Classes VI- VIII (Full time)	O 9,500.00 R -4,005.27	5,494.73	5,494.73	..	Surrender of funds was mainly due to less receipt of material & supply claims and non-finalization of tenders process.
2202-01-101-97-Expansion of facilities Classes 1-V (Full time)	O 1,000.00 R -890.56	109.44	109.44	..	Surrender of funds was due to non-finalization of tenders process.

Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-102-92-Grant-in-aid to non Government Primary Schools (Salary Grant)	O	50.00	3.81	3.81	..	Reasons for the surrender of ₹46.19 lakh were not correct and convincing. Convincing reasons have been called for (Fin.App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-49 dated 28.05.2024).
	R	-46.19				
2202-01-102-99-Grant-in-aid to Welfare Society for deaf and dumb	O	300.00	..	..	..	Surrender of entire provision was due to transfer of scheme from grant-in-aid to social welfare department.
	R	-300.00				
2202-01-108-99-Production of text books and Preparation of reading Material	O	107.00	75.82	75.82	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of medical reimbursement and leave travel concession claims from the employees.
	R	-31.18				
2202-01-109-83-Mukhayamantri Saksham Merit based Scholarships Scheme to students studying in classes 6th to 8th in Govt. Schools	O	160.00	..	..	..	Surrender of entire provision was due to non-clearance of vouchers from Public Finance Management System (PFMS).
	R	-160.00				

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-109-84-Monthly Stipends to BC-A students in Classes I-VIII	O 4,000.00 R -1,099.23	2,900.77	2,900.77	..	Surrender of funds of was due to non-clearance of vouchers from Public Finance Management System (PFMS).
2202-01-109-85-Monthly Stipend to BPL Students in Classes I-VIII	O 400.00 R -282.02	117.98	117.98	..	Surrender of funds of was due to non-clearance of vouchers from Public Finance Management System (PFMS).
2202-01-109-89-Scholarships (middle)	O 150.00 R -132.50	17.50	17.50	..	Surrender of funds of was due to non-clearance of vouchers from Public Finance Management System (PFMS).
2202-01-111-99-Sarva Shiksha Abhiyan	O 55,000.00 R -23,109.90	31,890.10	31,890.10	..	Surrender of funds was mainly due to non-receipt of Centre Share from Government of India, less receipt of funds from Government of India offset by excess due to release of pending State Share of the financial year 2022-23 under the Scheme.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-199-99-PM SHRI (PM Schools for Rising) India Scheme	O 7,150.00 R -5,702.98	1,447.02	1,447.02	..	Surrender of funds was due to less receipt of Centre share from Govt. of India offset by excess due to release of grant by Govt. of India against renovation of infrastructure of schools under Samagra Shikksha and amount released by Finance Department vide UO No. 7057/4GF II/2023 dated 29.03.2023.
2202-01-789-97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII	O 15,500.00 R -7,901.56	7,598.44	7,598.44	..	Surrender of funds was due to less payment of bicycles to the eligible students for the year 2023-24 under the scheme.
2202-01-789-98-Cash Award Scheme for Scheduled Caste Classes I to VIII	O 6,500.00 R -1,735.51	4,764.49	4,764.49	..	Surrender of funds of was due to less receipt of data of eligible students from the field offices.
2202-01-793-99-Sarv Shiksha Abhiyan	O 14,050.00 R -6,222.32	7,827.68	7,827.68	..	Surrender of funds was due to less release of funds from Government of India. Reasons for the surrender of ₹1,787.88 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No.12/Re-appn.Order 23-24/348-49 dated 28.05.2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-800-91- Swaran Jyanti Programme (96-Culture Programme of Students)	O 400.00 R -100.09	299.91	299.91	..	Surrender of funds was due to non-clearance of bills.
2202-01-800-91-Swaran Jyanti Programme (98-Sugam Shiksha- Providing of Teachers to all Schools)	O 1,000.00 R -640.22	359.78	359.78	..	Surrender of funds of was due to less receipt of demand under contractual service from the field offices.
2202-01-800-91-Swaran Jyanti Programme (99-Swachh Prangan)	O 1,000.00 R -546.23	453.77	453.77	..	Surrender of funds was due to less receipt of demand from the field offices and non-clearance of bills under other charges.
2202-01-800-93-Right to Education Act	O 21,200.00 R -13,195.01	8,004.99	8,004.99	..	Surrender of funds of was due to provision of excess budget offset by excess due to reimbursement of pupil funds and fee under Act Section 12(1) for Pre Primary/1st class and Rule 134 A/Chief Minister equal Education Relief Assistance and Grant (CHIRAG).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001-92- Performance linked outlay (PLO) for Department of Secondary Education (EDS-PLO-REV)	O 30,000.00 R -30,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2202-02-001-99- Administrative staff {99-Head Quarter Establishment (H.Q.)}	O 6,458.00 R -1,080.69	5,377.31	5,377.31	..	Surrender of funds of was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims, less engagement of contractual employees and non-availability of slot at Haryana Institute of Public Administration (HIPA) for training offset by excess due to increase in rates of dearness allowances and more receipt of Petrol, Oil & Lubricants claims.
2202-02-053-99-Addition & alterations in Govt. Schools	O 9,500.00 R -3,201.93	6,298.07	6,298.07	..	Surrender of funds of was due to non-clearance of bills under minor works and stores & equipments.
2202-02-105-90- Strengthening of SCERT Haryana Gurgaon	O 250.00 R -110.37	139.63	139.63	..	Surrender of funds was mainly due to non-clearance of bills from treasury office offset by excess due to more receipt of demands from State Council of Educational Research & Training (SCERT), Gurugram.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-105-98-Junior Basic Training Institutions	O 7,135.00 R -1,842.48	5,292.52	5,292.52	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement, leave travel concession & energy charges claims from employees offset by excess due to more receipt of ex-gratia claims.
2202-02-107-80-Reimbursement of examination Fees of BC students in the Board of School Education, Bhiwani	O 1,000.00 R -500.00	500.00	500.00	..	Surrender of funds was due to less receipt of scholarships & stipends claims.
2202-02-107-81-Girls Students Transport Safety Scheme	O 400.00 R -83.71	316.29	316.29	..	Surrender of funds was due to less receipt of demand under travel expenses from the field offices.
2202-02-107-83-Book Bank / Library	O 10,000.00 R -3,028.65	6,971.35	6,971.35	..	Surrender of funds was due non-clearance of bills under the scheme.
2202-02-107-84-Haryana State Merit Scholarship Secondary Stage	O 240.00 R -205.21	34.79	34.79	..	Surrender of funds was due to non-finalisation of department proposal under the scheme.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-86-Monthly Stipends to BC-A Students in Classes IX-XII	O 3,000.00 R -1,575.96	1,424.04	1,424.04	..	Surrender of funds was due to less receipt of scholarships & stipends claims.
2202-02-107-89-National Merit Scholarship	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-receipt of demands from State Council of Educational Research & Training, Gurugram under the scheme.
2202-02-107-90-Students Safety Insurance Policy	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-clearance of department proposal under the scheme.
2202-02-107-99-Scholarships (Secondary Schools)	O 160.00 R -60.01	99.99	99.99	..	Surrender of funds was due to less receipt of scholarships & stipends claims.
2202-02-108-99-National Talent Search Scholarship	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-clearance of department proposal under the scheme.
2202-02-109-80-Pratibha Khoj Scheme	O .. S 1,707.00 R -1,101.17	605.83	605.83	..	Surrender of funds was due to non-generation of bills due to technical problem at Human Resource Management System (HRMS) portal for various Object Heads offset by excess due to more receipt of other charges claims.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-109-83-Continuous and Comprehensive Evaluation	O 500.00 R -140.25	359.75	359.75	..	Surrender of funds was due to non-utilization of Budget at district level.
2202-02-109-85-Opening of Model School in Educationally Backward Blocks	O 10,000.00 R -7,500.00	2,500.00	2,500.00	..	Surrender of funds was due to delay in non-filling up of vacant staff.
2202-02-109-86-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	O 60,000.00 R -33,868.31	26,131.69	26,131.69	..	Surrender of funds was mainly due to less receipt of Centre share from Government of India, non-engagement of contractual employees offset by excess due to receipt of Centre share from Government of India under the scheme.
2202-02-110-94-Chief Minister Policy for Equal Education Relief	O 500.00 R -406.69	93.31	93.31	..	Surrender of funds was due to less receipt of claims under the scheme.
2202-02-110-95-Grant-in-aid to Gurukuls / Sanskrit Pathshala	O 60.00 R -18.00	42.00	42.00	..	Surrender of funds was due to less receipt grant-in-aid claims.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-110-96- Introduction of pension scheme for Non-Govt. aided Secondary Schools	O 10,000.00 R -1,948.64	8,051.36	8,051.36	..	Surrender of funds was due to less receipt grant-in-aid claims.
2202-02-110-98-Grant-in-aid to Non-Government Secondary Schools (Salary Grant)	O 1,000.00 R -799.50	200.50	200.50	..	Surrender of funds was due to less receipt grant-in-aid claims.
2202-02-199-99-PM SHRI (PM Schools for Rising India) Scheme	O 7,150.00 R -5,702.98	1,447.02	1,447.02	..	Surrender of funds was due to less receipt of grant-in-aid claims offset by excess due to more receipt of grant for creation of capital assets.
2202-02-789-95- Reimbursement of examination fees of SC students in the Board of School Education Bhiwani	O 2,000.00 R -1,149.03	850.97	850.97	..	Surrender of funds was due to non-clearance of bills under the scheme.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-789-97-Cash Award Scheme for Scheduled Caste Classes 9th to 12th	O 2500.00 R -463.68	2,036.32	2,036.32	..	Surrender of funds was due to less receipt of demand from schools under the scheme.
2202-02-789-99-Special Component Plan for SC	O 400.00 R -400.00	..	..	..	Surrender of entire provision was due to due to non-receipt of demand from schools under the scheme.
2202-02-792-99-Irrecoverable loans written off	O 500.00 R -453.41	46.59	46.59	..	Surrender of funds was due to less receipt of demand under write off Loans/losses.
2202-02-800-97-Swaran Jayanti Programme {97-Su-Sanskar Beti Bachao Beti Padhao (BBBP)}	O 1,000.00 R -425.57	574.43	574.43	..	Surrender of funds was due to non-clearance of bills under the scheme.
2202-02-800-97-Swaran Jayanti Programme (98-Sugam Shiksha Providing of teachers to all schools)	O 790.00 R -727.71	62.29	62.29	..	Surrender of funds was due to non-utilization of funds at district level.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-800-97-Swaran Jayanti Programme (99-Swachh Prangan)	O 400.00 R -173.56	226.44	226.44	..	Surrender of funds was due to non-utilization of funds at district level.
2202-03-001-96-Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV)	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demands from the department under the scheme.
2202-03-001-99-Administrative Staff (96-Haryana State Higher Education Council)	O 200.00 R -110.00	90.00	90.00	..	Surrender of funds was due to non-production of utilization certificate by the department.
2202-03-103-97-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-release of funds by Government of India.
2202-03-105-87-Educational and Excursion Tour for boy Students	O 35.00 R -15.03	19.97	19.97	..	Surrender of funds was due to non-clearance of bills under the scheme.
2202-03-105-90-Sports Activities in Govt. Colleges	O 150.00 R -120.01	29.99	29.99	..	Surrender of funds was due to non-clearance of bills under the scheme.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-105-92-Human Resource Development of the Teacher and the Taught and the supporting staff in the Govt. Colleges and Head Quarter	O 350.00 R -258.90	91.10	91.10	..	Surrender of funds was due to non-clearance of bills
2202-03-105-93-Setting up of Placement Cell in Govt. Colleges	O 50.00 R -23.13	26.87	26.87	..	Surrender of funds was due to non-clearance of bills under the scheme.
2202-03-105-99-Setting up of Women cell at College Level & Directorate Level	O 100.00 R -57.69	42.31	42.31	..	Surrender of funds was due to non-clearance of bills under the scheme.
2202-03-792-99-Irrecoverable loans written off	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under write off loans/losses.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-04-200-97-Sakshar Bharat Scheme/ Renamed as Padhna Likhna Abhiyan Renamed as New India Literacy Programme (NILP)	O 1,000.00 R -716.23	283.77	283.77	..	Surrender of funds was due to less receipt of grant-in-aids claims.
2202-04-200-98-Other Adult Education Programmes	O 55.00 R -34.53	20.47	20.47	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of medical reimbursement and leave travel concession claims.
2203-51-001-89-Performance Linked Outlay (PLO) for Technical Education (TED-PLO-REV)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2203-51-104-74-Pension to Employees of Affiliated Aided Technical Institutions / Polytechnics	O 1,800.00 R -272.52	1,527.48	1,527.48	..	Surrender of funds was due to less receipt of grant-in-aid claims from the retirees.
2203-51-105-55-Community Development Through Polytechnics	O 120.00 R -120.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.

Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-105-82- Modernisation of existing Polytechnic	O	100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
	R	-100.00				
2203-51-105-89-Setting up of new Govt. Polytechnics in the State	O	200.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
	R	-200.00				
2203-51-112-91-Setting up of Indian Institute of Information Technology (IIT), Kilohard, Sonapat	O	700.00	579.83	579.83	..	Reasons for the surrender of ₹120.17 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-349 dated 28.05.2024).
	R	-120.17				
2203-51-112-92- Establishment of National Institute of Fashion Technology, Panchkula	O	1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demand under grant-in-aid.
	R	-1,000.00				
2203-51-199-99- Accreditation of Government Polytechnics (Under Swarn Jayanti Scheme)	O	50.00	..	..	..	Surrender of entire provision was due to non-fulfilment of the criteria of All India Council for Technical Education (AICTE) Norms.
	R	-50.00				

Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-789-92-Reimbursement of State Transport facility/Train Pass to SC Students Renamed as Reimbursement of fee and Transport Facility to SC Students	O	30.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
	R	-30.00				
2203-51-789-93-For establishing computer lab exclusively for SC students in each Government Aided Polytechnics and Govt. Technical Universities	O	50.00	..	..	..	Surrender of entire provision was due to non-finalization of the tender process from HARTRON.
	R	-50.00				
2203-51-789-97-Supply of Free Books for Scheduled Castes	O	100.00	..	..	..	Surrender of entire provision was due to non-finalization of the tender process from HARTRON.
	R	-100.00				
2203-51-792-51-Na	O	20.00	4.41	4.41	..	Surrender of funds was due to less receipt of claims under write off loans/losses.
	R	-15.59				

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-792-99-Haryana Engg. Education Loans	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to less receipt of claims under write off loans/losses.
2235-02-001-95-Communication and Publicity	O 35.00 R -11.45	23.55	23.55	..	Reasons for the surrender of ₹11.45 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-349 dated 28.05.2024).
2235-02-102-69-Rajiv Gandhi National Creche Scheme- Renamed as National Creche Scheme	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India under the scheme.
2235-02-102-71-Grant-in-aid to State Commission for Protection of Child Rights	O 125.00 R -37.50	87.50	87.50	..	Surrender of funds due to non-filling up of vacant posts.
2235-02-102-73-Integrated Child Protection Scheme (ICPS) Renamed as Mission Vatsalya	O 6,160.00 R -2,248.14	3,911.86	3,911.86	..	Surrender of funds was due to less receipt of grant from Government of India under the scheme.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-76-Future Security Scheme of Insurance for Anganwari Workers / Helpers	O 500.00 R -236.92	263.08	263.08	..	Surrender of funds due to less enrollment and non-filling up of vacant posts at district level.
2235-02-102-77-Juvenile Justice Fund	O 500.00 R -275.00	225.00	225.00	..	Surrender of funds was due to enrollment of less beneficiaries under the scheme.
2235-02-102-78-Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	O 13,000.00 R -5,933.43	7,066.57	7,066.57	..	Surrender of funds was mainly due to enrollment of less beneficiaries under the scheme and non-filling up of vacant posts.
2235-02-102-88-Setting up of Anganwadi Training Centres (UDISHA Project)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India under grant-in-aid.

Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-98-Grant -in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes (98-Welfare of Destitute Children in need of care and protection)	O	47.00	21.18	21.18	..	Surrender of funds was due to less receipt of demand from voluntary organization under grant-in-aid and less purchase of certain items under the scheme.
	R	-25.82				
2235-02-103-73-Relief & Rehabilitation of Women Acid Victims	O	30.00	1.54	1.54	..	Surrender of funds was due to less receipt of other charges claims.
	R	-28.46				
2235-02-103-74-Mahila Shakti Kendra	O	500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India under the scheme.
	R	-500.00				

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-76-Protection of Women from Domestic Violence (Setting up of Cells)	O 250.00 R -91.57	158.43	158.43	..	Surrender of funds was mainly due to less filling-up of vacant posts and less purchase of office items.
2235-02-103-79-Gender Sensitization	O 3,000.00 R -2,990.54	9.46	9.46	..	Surrender of funds was mainly due to non-finalization of purchase of sanitary napkins.
2235-02-789-98-Financial assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers	O 250.00 R -140.08	109.92	109.92	..	Surrender of funds was due to less receipt of claims from LIC under the scheme.
2235-02-789-99-Financial assistance to Scheduled Castes families under Apni Betian Apna Dhan Rename as Aapki Beti Hamari Beti (Ladli)	O 14,000.00 R -7,553.88	6,446.12	6,446.12	..	Surrender of funds was due to less enrollment of beneficiaries under the scheme.

Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-800-81- Implementatio- n of J.J. Act (95-Grant-in- Aid to Voluntary organisations for setting up of Juvenile/ Observation Homes under J.J. Act)	O	20.00	4.64	4.64	..	Surrender of funds was due to less receipt of write off loans/losses demand.
	R	-15.36				
2235-02-800-81- Implementatio- n of J.J. Act (96-Juvenile Boards)	O	41.00	22.96	22.96	..	Surrender of funds was mainly due to vacant posts.
	R	-18.04				
2235-02-800-81- Implementatio- n of J.J. Act (98-Remand / Observation Home)	O	415.00	346.13	346.13	..	Surrender of funds was mainly due to less purchase of certain items, non-filling up of vacant posts, non-engagement of contractual staff under contractual services.
	R	-68.87				
2235-02-800-81- Implementatio- n of J.J. Act (99-Special Home / School)	O	124.00	14.73	14.73	..	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of certain items under the scheme.
	R	-109.27				

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-800-82-Haryana State Commission for Women {98-Financial Assistance to Women Awareness and Management Academy (WAMA)}	O 40.00 R -40.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from commission under the scheme.
2235-02-800-82-Haryana State Commission for Women (99-Estabilishment of Haryana State Commission for Women)	O 220.00 R -66.00	154.00	154.00	..	Surrender of funds was due to less receipt of demand from commission under the scheme.
2236-02-101-87-Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under Nutrition	O 15,000.00 R -2,170.83	12,829.17	12,829.17	..	Surrender of funds due to pending of MOU from Vita, Haryana.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-88-Pradhan Mantri Matru Vandana Yojana (PMMVY)	O 10,676.00 R -8,530.31	2,145.69	2,145.69	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin & Appn. Acs/Gr.12/ Re-appr ord 23-24/ 348-49 dated 28.05.2024).
2236-02-101-89-Scheme for Adolescent Girls	O 50.00 S 103.60 R -50.00	103.60	103.60	..	Surrender of funds was due to non-receipt of funds from Government of India under the schemes.
2236-02-101-95-Supplementary Nutrition Programme	O 11,000.00 R -2,832.65	8,167.35	8,167.35	..	Surrender of funds was mainly due to diversion of funds to machinery and equipment & other charges under Poshan Abhiyan Scheme.
2236-02-101-99- Staff for Headquarter	O 10,401.00 R -2,334.19	8,066.81	8,066.81	..	Surrender of funds was mainly due to non-filling of vacant posts.
2236-02-789-95-Financial assistance to Scheduled Caste women (Mukhyamant-ri Matritva Sahayata)	O .. S 500.00 R -422.95	77.05	77.05	..	Surrender of funds was due to enrollment of new scheme was yet to be made.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-789-96-Financial Assistance to Scheduled Caste Women (Pradhan Mantri Matru Vandana Yojna)	O 1,500.00 R -1,500.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.&App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-49 dated 28.05.2024).
2236-02-789-98-Supplementary Nutrition Programme for Scheduled Castes	O 6,000.00 R -4,274.10	1,725.90	1,725.90	..	Surrender of funds was mainly due to less receipt of funds from Government of India under the scheme. Reason for the surrender of ₹2,137.05 lakh have been called for (Fin&Appn. Acs/Gr.12/ Re-appr ord 23-24/ 348-49 dated 28.05.2024).
2236-80-102-99- Scheme for Poshan Abhiyan	O 7,500.00 R -7,43.83	6,756.17	6,756.17	..	Surrender of funds was mainly due to non-receipt of excess work/bill, less expenditure on miscellaneous bill and less advertising expense.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3425-60-001-97-Grant-in-aid to Science and Technology Council	O 3,100.00 R -1,705.00	1,395.00	1,395.00	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No.12/Re-appn.Order 23-24/348-349 dated 28.05.2024).

(4) The cases of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-105-91-Setting up of Block Institution of Education and Training (BIETs)	O 300.00 R -16.67	283.33	161.67	(-) 121.66	Surrender of funds was mainly due to late and less receipt of grant from Central Government offset by excess due to increase in rates of dearness allowance and more engagement of contractual employees. Reasons for the final saving of ₹121.66 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-105-92-Setting up of District Institute of Education and Training (DIETs)	O 10,000.00 R -4,984.13	5,015.87	2,979.99	(-) 2,035.88	Surrender of funds was mainly due to late and less receipt of grant from Central Government offset by excess due to more receipt of minor works claims and more engagement of contractual employees. Reasons for the final saving of ₹2,035.88 lakh have not been intimated (September 2024).
2202-02-800-97-Swaran Jayanti Programme (96-Cultural Programme for Students)	O 2,000.00 R -802.64	1,197.36	1,196.32	(-) 1.04	Surrender of funds was due to non-utilization of funds at district level. Reasons for the final saving of ₹1.04 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-001-93-Directorate of Technical Education (HQ.Staff)	O 1,346.50 R -180.54	1,165.96	966.99	(-) 198.97	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of demand under the scheme, non-appointment of wages staff and less appointment of contractual staff under contractual services offset by excess due to payment of arrears of rent by the Court Orders. Reasons for the final saving of ₹198.97 lakh have not been intimated (September 2024).
2203-51-112-94-Establishment of Govt. Engineering College Rewari	O 470.00 R -225.11	244.89	230.67	(-) 14.22	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff under contractual services. Reasons for the final saving of ₹14.22 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-112-95- Establishment of Govt. Engineering College Jhajjar	O	560.00	523.19	476.16	(-) 47.03	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff under contractual services, non-receipt of leave travel concession claims offset by excess due to engagement of guest faculties. Reasons for the final saving of ₹47.03 lakh have not been intimated (September 2024).
	R	-36.81				
3425-60-001-99-Science and Technology Programme	O	550.50	286.09	257.71	(-) 28.38	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of ex-gratia, medical reimbursement & leave travel concession claims. Reasons for the surrender of ₹15.99 lakh have been called for (Fin&Appn. Acs/Gr.12/ Re-appr ord 23-24/ 348-49 dated 28.05.2024). Reasons for the final saving of ₹28.38 lakh have not been intimated (September 2024).
	R	-264.41				

Grant No. 12- Contd.

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-004-99-Setting up of State Council of Research and Training Gurugram	O 3,347.00 R -1,450.31	1,896.69	1,896.82	(+) 0.13	Surrender of funds of was mainly due to less receipt of claims under training & energy charges, less receipt of demand under computerisation, non-filling up of vacant posts and less receipt of claims offset by excess due to more receipt of demand and more receipt of medical reimbursement claims. Reasons for the final excess of ₹0.13 lakh have not been intimated (September 2024).
2202-02-109-99-Teaching Staff including other Establishments (98- Establishment Expenses)	O 4,93,521.00 R -38,997.57	4,54,523.43	4,54,608.88	(+) 85.45	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of material & supply, leave travel concession and medical reimbursement claims and less appointment of contractual employees offset by excess due to increase in rates of dearness allowances and more receipt of ex-gratia demand. Reasons for the final excess of ₹85.45 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103- 99-Institutes	O 46,195.00 R -5,141.93	41,053.07	41,054.13	(+) 1.06	Surrender of funds was mainly due to non-filling of vacant posts, less engagement of contractual staff, less receipt of demand under ex-gratia scheme and less purchase by institutes under the scheme offset by excess due to more receipt of leave travel concession and medical reimbursement claims from Government colleges. Reasons for the final excess of ₹1.06 lakh have not been intimated (September 2024).
2235-02-789- 90-Financial Assistance to Scheduled Castes Anganwadi Workers/ helper	O 6,000.00 R -2,154.82	3,845.18	3,980.46	(+) 135.28	Reasons for the surrender of ₹2,154.82 lakh have not been intimated. Convincing reasons have been called for (Fin.App. A/Cs/G.No.12/Re-appn.Order 23-24/348-349 dated 28.05.2024). Reasons for the final excess of ₹135.28 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101- 97-Panjiri Plant Gharaunda	O 234.00 R -81.19	152.81	152.93	(+) 0.12	Surrender of funds was mainly due to non-filling of vacant posts and non-receipt of ex-gratia claims. Reasons for the final excess of ₹0.12 lakh have not been intimated (September 2024).

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department which indicates that the budget estimates were not made appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001- 97-Staff for headquarter (WCD) (98- Establishment Expenses)	O 1,041.00 S 40.00 R -164.89	916.11	916.11	..	Surrender of funds was mainly due to non-filling up of vacant posts, less touring, non-organisation of training programme offset by excess due to increase in salary under contractual services.
2235-02-102- 70-Scheme for Beti Bachao Beti Padao	O 550.00 S 279.56 R -336.00	493.56	493.56	..	Surrender of funds was due to less receipt of grant from Government of India under the scheme.

Grant No. 12- Contd.

(7) In the following case, the supplementary grant has been obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department.

There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which entire supplementary and a part of original budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102- 92-Integrated Child Development Services Schemes (WCD)	O 76,500.00 S 3,400.00 R -5,613.57	74,286.43	68,565.35	(-) 5,721.08	Surrender of funds was mainly due to non-filling up vacant posts, less purchase of certain items under the scheme, less receipt of grant from Government of India under the scheme offset by excess due to excess receipt of various grants. Reasons for the final saving of ₹5,721.08 lakh have not been intimated (September 2024).

(8) In the following case, entire budget provision made through the supplementary grant and later on supplementary grant reduced through re-appropriation on 31 March 2024 by the Finance Department as the expenditure was far below the budget provision resulted in saving, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101- 86-Mukhya Mantri Matritav Sahayta	O .. S 2,025.00 R -1,798.63	226.37	226.37	..	Surrender of funds was due to less receipt of demand under the new scheme.

Grant No. 12- Contd.

(9) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-789-93-PM SHRI (PM Schools for Rising India) Scheme	O .. S 1.00 R 683.45	684.45	684.45	..	Augmentation of provision through re-appropriation was due to payment of bicycles to the eligible students for the year 2023-24, Reasons for the excess of ₹273.38 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No.12/Re-appn.Order 23-24/348-349 dated 28.05.2024).
2202-01-789-99-Providing of free bicycle to SC Boy Students in Class VI	O 50.00 R 90.67	140.67	140.67	..	Augmentation of provision through re-appropriation was due to payment of bicycles to the eligibles students for the year 2023-24 under the scheme.
2202-01-793-98-National Programme of Mid day Meals Schools	O 5,000.00 R 2,233.04	7,233.04	7,233.04	..	Reasons for the excess of ₹2,233.04 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& App. A/Cs/G.No.12/Re-appn.Order 23-24/348-349 dated 28.05.2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-789-94-PM SHRI (PM Schools for Rising India) Scheme	O .. S 1.00 R 683.67	684.67	684.67	..	Augmentation of provision through re-appropriation was due to more receipt of claims under the scheme.
2202-02-793-98-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	O 8,924.02 R 1,121.87	10,045.89	10,045.89	..	Augmentation of provision through re-appropriation was due to excess receipt of Centre Share claims from Government of India offset by saving due to less receipt of Centre Share from Government of India under the scheme.
2202-03-104-98-Introduction of pension scheme for Non-Govt. aided colleges	O 25,000.00 R 5,000.00	30,000.00	30,000.00	..	Augmentation of provision through re-appropriation was due to payment of pension to the pensioners of Non-Government Aided colleges for the period of January and February 2024.
2235-02-102-65-Haryana State Creche Scheme	O .. S 1.00 R 24.02	25.02	25.02	..	Augmentation of provision through re-appropriation was due to launch of new scheme by the State Government.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-66-Universalization of Women Helpline	O 5.00 S 27.60 R 70.20	102.80	102.80	..	Augmentation of provision through re-appropriation was due to more receipt of grant under grant-in-aid from Government of India.
2235-02-103-69-Scheme for Setting up One Stop Crisis Centre for Women	O 5.00 S 369.56 R 220.12	594.68	594.68	..	Augmentation of provision through re-appropriation was due to more receipt of grant under grant-in-aid from Government of India.
2235-02-103-87-GIA to Govt. Supported NGOs including Child Welfare Council, Bhartiya Gramin Mahila Sangh and Other Govt. NGO's for specific Purpose (99-GIA to Govt Supported NGOs including Child Welfare Council Bhartiya Gramin Mahila Sangh and other Govt. NGOs for specific purpose	O 3,000.00 R 490.00	3,490.00	3,490.00	..	Augmentation of provision through re-appropriation was due to more receipt of grant-in-aid claims from child welfare council.

Grant No. 12- Contd.

(10) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount was augmented through re-appropriation order less than the actual expenditure that resulted in excess expenditure which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001-99-Administrative staff {98-D.E.O.'s Establishment (Field Staff)}	O 9,550.10 R 3,430.73	12,980.83	12,980.97	(+) 0.14	Augmentation of provision through re-appropriation was mainly due to more engagement of contractual staff under contractual service offset by saving mainly due to non-filling up of vacant posts, less purchase of new vehicles, less receipt of demand under the scheme and less receipt of ex-gratia & leave travel concession claims. Reasons for the final excess of ₹0.14 lakh have not been intimated (September 2024).

(11) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount was augmented through re-appropriation order more than the actual expenditure that resulted in huge amount remaining unsurrendered, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately, is discussed on next page:-

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-105-59- Development of Government Polytechnics (98- Establishment Expenses)	O 31,832.00 R 3,801.45	35,633.45	30,965.60	(-) 4,667.84	Augmentation of provision through re-appropriation was mainly due to new appointment of staff under the scheme offset by saving mainly due to less appointments under grant-in-aid, less engagement of apprenticeships under professional & special services and less engagement of guest faculties. Reasons for the final saving of ₹4,667.84 lakh have not been intimated (September 2024).

Capital

(12) Against the available saving of ₹67,660.39 lakh, surrender of ₹68,152.29 lakh on 31 March 2024 proved unrealistic.

(13) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-96- Performance Linked Outlay (PLO) of EDS Education (Secondary) (EDS-PLO- CAP)	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-requirement of works till last quarter.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-97- Construction of Senior Secondary and High Schools Building under NABARD	O 4,500.00 R -4,500.00	..	..	..	Surrender of entire provision was due to non-receipt of demand under the scheme.
4235-02-102-99- Construction of Anganwadi Centres (99- NABARD Construction)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of utilization certificate from the field offices.
4235-02-103-95- Construction of Protection Houses (Surksha Grah) for Combating Honour Killing	O 500.00 R -500.00	..	..	..	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No.12/Re-appn.Order 23-24/348-349 dated 28.05.2024).
4235-02-103-96- Construction of building setting up One Stop Crises Centre for women Scheme	O .. S 101.00 R -101.00	..	..	..	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.12/Re-appn.Order 23-24/348-349 dated 28.05.2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5425-51-600-98-Setting up of Science Centre at Ambala Cantt-Renamed as Setting up of Aryabhata Vigyan Kendra at Ambala	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to held up of construction work as National Council of Science Museum (NCSM) had raised observations on construction quality of the building being constructed through Public Works department (B&R) Haryana.
5425-51-600-99-Setting up of Science City at Sonipat-Renamed as Setting up of National Science City of Haryana	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-finalization of land for Science City.

(14) The cases of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered are discussed on next page :-

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-203-99- Polytechnics Buildings	O 15,000.00 S 5,324.00 R -8,714.75	11,609.25	11,499.74	(-) 109.51	Reasons for the surrender of ₹8,714.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin.App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-49 dated 28.05.2024). Reasons for the final saving of ₹109.51 lakh have not been intimated (September 2024).
4202-02-104-99- Polytechnics Buildings	O 2,000.00 R -65.79	1,934.21	1,409.73	(-) 524.48	Surrender of funds was due to slow construction activity by Public Works Department, Haryana. Reasons for the final saving of ₹524.48 lakh have not been intimated (September 2024).
4202-02-105-99-Buildings (Engineering Colleges)	O 500.00 R -439.64	60.36	38.97	(-) 21.39	Surrender of funds was due to less receipt of claims from the field offices under the scheme. Reasons for the final saving of ₹21.39 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-789-99- Construction of Hostels for Scheduled Castes Students in Polytechnics	O 1,000.00 R -694.58	305.42	100.77	(-) 204.65	Surrender of funds was due to less receipt of claims from Polytechnics under the scheme. Reasons for the final saving of ₹204.65 lakh have not been intimated (September 2024).
6202-02-105-94-Loans for Development of Aided Polytechnic	O 4,000.00 R -800.00	3,200.00	2,940.00	(-) 260.00	Surrender of funds was due to non-production of utilization certificate by the department. Reasons for the final saving of ₹260 lakh have not been intimated (September 2024).

(15) The following cases of re-appropriation order issued by Finance Department on 31 March 2024, in which budget provision was surrendered more than the actual saving that resulted in excess expenditure :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-97- Implementat- ion of J. J. Act (99-Remand/ Observation Home)	O 5,000.00 R -3,686.34	1,313.67	1,414.79	(+) 101.12	Surrender of funds was due to non-receipt of utilization certificate from the field offices. Reasons for the final excess of ₹101.12 lakh have not been intimated (September 2024).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-99- Construction Of Anganwadi Centres (98-State Contribution)	O 5,000.00 R -4,967.59	32.41	773.66	(+) 741.25	Surrender of funds was due to non-finalization of tenders and non-receipt of utilization certificate from the field offices. Reasons for the final excess of ₹741.25 lakh have not been intimated (September 2024).
4235-02-789-99- Construction of Anganwari Centre	O 1,000.00 R -1,000.00	..	159.21	(+) 159.21	Surrender of entire provision was due to non-finalization of tenders. Reasons for the final excess of ₹159.21 lakh have not been intimated (September 2024).

(16) The cases, where supplementary grant was obtained excessively and later on reduced through re-appropriation order on 31 March 2024 by the Finance Department are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6202-01-203-88-Loans to Gurugram University Gurugram	O 2,340.00 S 4,000.00 R -1,840.00	4,500.00	4,500.00	..	Surrender of funds was due to non-production of utilization certificate by the department.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6202-01-203- 90-Loans to Chaudhary Ranbir Singh University Jind	O 1,350.00 S 1,500.00 R -650.00	2,200.00	2,200.00	..	Surrender of funds was due to non-production of utilization certificate by the department.
6202-01-203- 91-Loans to Chaudhary Bansi Lal University Bhiwani	O 3,600.00 S 2,400.00 R -1,000.00	5,000.00	5,000.00	..	Surrender of funds was due to non-production of utilization certificate by the department.
6202-01-203- 92-Loans to Indira Gandhi University Meerpur Rewari	O 900.00 S 3,950.00 R -1,350.00	3,500.00	3,500.00	..	Surrender of funds was due to non-production of utilization certificate by the department.
6202-01-203- 94-Loans to Chaudhary Devi Lal University Sirsa	O 2,500.00 S 3,000.00 R -1,000.00	4,500.00	4,500.00	..	Surrender of funds was due to non-production of utilization certificate by the department.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6202-01-203-95-Loans to Bhagat Phool Singh Mahila Vishwavidyalaya Khanpur Kalan (Sonapat) University	O 4,500.00 S 12,000.00 R -4,500.00	12,000.00	12,000.00	..	Surrender of funds was due to non-production of utilization certificate by the department.
6202-01-203-96-Loans to Maharshi Dayanand University	O 14,800.00 S 5,000.00 R -5,000.00	14,800.00	14,800.00	..	Surrender of funds was due to non-production of utilization certificate by the department.
6202-01-203-97-Loans to Kurukshetra University	O 21,600.00 S 18,600.00 R -10,200.00	30,000.00	30,000.00	..	Surrender of funds was due to non-production of utilization certificate by the department.

(17) The cases, where excessive supplementary grant was obtained and later surrendered through re-appropriation order on 31 March 2024 by the Finance Department more than the actual saving that resulted in excess expenditure which indicates that budget estimates were not prepared appropriately, are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-99-Secondary School Buildings	O 5,000.00 S 30,000.00 R -2,813.43	32,186.57	32,743.59	(+) 557.02	Reasons for the final excess of ₹557.02 lakh have not been intimated (September 2024).

Grant No. 12- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-103- 99-Home-Cum- Vocational Training production Centres for Young Girls/Women and Destitute Women and Widows	O 600.00 S 2,372.00 R -1,924.86	1,047.14	1,097.21	(+) 50.07	Surrender of funds was due to non-receipt of utilization certificate from the field offices. Reasons for the final excess of ₹50.07 lakh have not been intimated (September 2024).

(18) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102- 99- Construction of Anganwadi Centres	O 100.00 R 215.93	315.93	315.93	..	Reasons for the augmentation through re-appropriation have not been intimated. Convincing reasons have been called for (Fin.App.A/Cs/G.No. 12/Re-appn.Order 23-24/348-349 dated 28.05.2024).

Grant No. 13 - SPORTS AND YOUTH WELFARE/ ART AND CULTURE/ TOURISM

(Major Heads-2204-Sports and Youth Services, 2205-Art and Culture, 3452-Tourism, 4202-Capital Outlay on Education, Sports, Art and Culture, 5452-Capital Outlay on Tourism, 6202-Loans for Education, Sports, Art and Culture)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,70,85,20	5,70,85,20	4,04,17,12	(-)1,66,68,08
Supplementary	..			

Amount surrendered during the year

(March 2024)

1,65,96,51

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,99,50,00	2,99,50,00	1,50,71,50	(-)1,48,78,50
Supplementary	..			

Amount surrendered during the year

(March 2024)

1,05,21,76

Notes and Comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹16,668.08 lakh, an amount of ₹71.57 lakh remained unsurrendered.

(3) Saving occurred mainly as given on next page:-

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-95-Moti Lal Nehru School of Sports, Rai and Kamla Nehru School of Sports, Rai	O 3,191.50 R -460.39	2,731.11	2,731.11	..	Surrender of funds was due to less engagement of contractual staff, less receipt of bills for repair of vehicles and less numbers of ex-gratia claimants. Out of total surrendered amount, reasons for the surrender of ₹340.89 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 13/Re-appn. Order 23-24/262-63 dated 15/05/2024.)
2204-51-001-98-Establishment of Sports Coaching Camps	O 7,508.00 R -929.59	6,578.41	6,578.41	..	Surrender of funds was mainly due to vacant of posts, less receipt of leave travel concession claims, non-conducting of training by HIPA and less receipt of ex-gratia claims offset by excess due to more receipt of medical reimbursement and travel claims from headquarter and field offices and more appointment of apprentice staff.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-99- Appointment of Essential Staff for Sports Directorate	O 1,060.00 R -113.50	946.50	946.50	..	Surrender of funds was mainly due to vacant posts, non-conducting of training during session, late receipt of leave travel concession applications, less charges of petrol bills, less requirements of maintenance of vehicles offset by excess due to more receipt of medical bills claim and more appointment of apprentice staff.
2204-51-102-90-Opening of new NCC Group HQ, New NCC Bn/Girls Bn NCC/Mixed Bn. NCC (97-Opening of new Girls BN NCC Unit at Nuh (Mewat))	O 124.00 R -77.85	46.15	46.15	..	Surrender of funds was mainly due to less engagement of contractual employees, less receipt of office expenses demand, non-filling up of vacant posts and less receipt of leave travel concession claims.
2204-51-102-91-Opening of New Girls Bn. N.C.C. Unit at Hissar	O 105.50 R -18.05	87.45	87.45	..	Surrender of funds was mainly due to less receipt of claims from Bn, vacant posts and less receipt of medical reimbursement claim from Bn.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-102-93-Opening of NSS Cell in D.H.E, Haryana	O 78.00 R -41.45	36.55	36.55	..	Surrender of funds was mainly due to non-receipt of prizes and awards claim, vacant posts and less receipt of office expenses claims.
2204-51-102-99-Expenditure on National Cadet Corps	O 1,901.00 R -301.98	1,599.02	1,599.02	..	Surrender of funds was mainly due to vacant posts, less receipt of rent, rates & taxes and ex-gratia demands offset by excess due to engagement of more contractual staff.
2204-51-104-51-State Sports Councils Scheme	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of grant-in-aid demand from field offices.
2204-51-104-56-Human Resource Development Scheme	O 2,831.00 R -738.80	2,092.20	2,092.20	..	Surrender of funds was mainly due to vacant posts of contractual staff, less conduction of coaching camps regarding Khelo India Youth Games-2023, less purchase/ maintenance of vehicles, less receipt of uniforms/liveries claims and non-receipt of grant-in-aid demand.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-57- Infrastructure Scheme	O 8,000.00 R -5,821.05	2,178.95	2,178.95	..	Surrender of funds was mainly due to less receipt of demands for stores & equipments and maintenance, non-finalization of tender, less receipt of electricity bills claims, vacant posts offset by excess due to payment property under the scheme.
2204-51-104-69-Sports Nursery	O 4,051.00 R -1,659.78	2,391.22	2,391.22	..	Surrender of funds was mainly due to less awards of scholarship & stipends given to the winners, late submission of bills of uniform/liveries from beneficiaries, non-receipt of maintenance claim offset by excess due to payment of rent of Kirorimal Trust, Bhiwani and Sports Academy.
2204-51-188-99-Sports and Physical Fitness Authority of Haryana	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-approval of Haryana Sports Academy.
2204-51-190-99-Sports University of Haryana, Rai, Sonipat	O 5,000.00 R -2,751.00	2,249.00	2,249.00	..	Surrender of funds was due to less receipt of grant-in-aid claim.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-789-99- Infrastructure Scheme for Scheduled Castes	O 1,000.00 R -917.22	82.78	82.78	..	Surrender of funds was due to late submission of scholarship & stipends and less receipt of claims under special component plan for Schedule Caste.
2204-51-800-96-Provisions of Sports & Equipment & development of playgrounds in Schools	O 200.00 R -199.73	0.27	0.27	..	Surrender of funds was due to late release of funds by the Finance Department. Hence, amount has not been withdrawn by the department.
2204-51-800-97-Scouting & Guiding Assistance	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-submission of utilization certificate.
2204-51-800-98-Grant -in - aid to National School Games Championship	O 150.00 R -80.00	70.00	70.00	..	Surrender of funds was due to non-releasing of funds owing to non-submission of utilisation certificate of previous year by the department.
2205-51-102-97-Publicity programme of Archives	O 20.00 R -18.90	1.10	1.10	..	Surrender of funds was due to less requirement of office items/accessories and non-filling up of vacant posts.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-99-Setting up of State Archives Regional repositories and development of Archives in Haryana	O 483.20 R -277.84	205.36	205.36	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase/repair of vehicles, less engagement of contractual staff, less receipt of medical reimbursement claims and less engagement of daily wagers.
2205-51-103-98-Archaeological Excavation Exploration programme	O 50.00 R -22.36	27.64	27.64	..	Surrender of funds was mainly due to less engagement of daily wagers, less receipt of compensation claims, less touring and less purchase/repair of vehicles.
2205-51-105-86-Development and Upgradation of Public Libraries under Central Finance Commission	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-release of grant-in-aid by Government of India.
2205-51-105-90-Grant in aid to Raja Ram Mohan Rai foundation Calcutta	O 30.00 R -30.00	..	..	..	Surrender of entire provision was due to non-receipt of grant-in-aid request from department.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-105-99-Setting up of District / Sub Divisional Libraries	O 911.50 R -302.31	609.19	609.19	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of material by the District Library/Sub Divisional Library and Headquarter, less receipt of ex-gratia claims from libraries.
3452-01-101-99-Diversification of Tourism Activities illumination of Historical Monuments	O 900.00 R -110.97	789.03	789.03	..	Surrender of funds was due to non-raising of demand by the executing agency.
3452-80-001-99- Head Quarter Staff (98- Establishment Expenses)	O 1,428.50 R -618.40	810.10	810.10	..	Surrender of funds was mainly due to less expenditure incurred on maintenance, non-filling up of vacant posts, non-conducting of physical training by the Government and less receipt & less consumption of electricity & water bills.
3452-80-104-98-Promotion of Sports/ adventure Tourism and related activities	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) within stipulated time.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-104-99-Promotion of Tourism activities like festivals/ fairs/ shows and other related activities	O 300.00 R -205.75	94.25	94.25	..	Surrender of funds was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) within stipulated time.
3452-80-188-95-Institute of Hotel Management Catering Technology and Applied Nutrition Kurukshetra	O 100.00 R -30.00	70.00	70.00	..	Reasons for the surrender of ₹30 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 13/Re-appn. Order 23-24/262-63 dated 15/05/2024.)
3452-80-188-96-Institute of Hotel Management Catering Technology and Applied Nutrition Rohtak	O 100.00 R -100.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 13/Re-appn. Order 23-24/262-63 dated 15/05/2024.)
3452-80-800-96-Home Stay Scheme	O 25.00 R -25.00	..	..	..	Surrender of entire provision was due to non-receipt of subsidies claim.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-800- 99-Catering Institution Panipat	O 39.00 R -29.25	9.75	9.75	..	Reasons for the surrender of ₹29.25 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 13/Re-appn. Order 23-24/262-63 dated 15/05/2024.)

(3) Three cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103- 93-Setting up of Zonal Museum	O 325.00 R -122.17	202.83	194.65	(-) 8.18	Surrender of funds was mainly due to less maintenance work, less engagement of daily wagers, non-filling up of vacant posts, less receipt of leave travel concession claims and less requirement of office items/ accessories. Reasons for the final saving of ₹8.18 lakh have not been intimated (September 2024).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-96-Protection/Preservation/Development of Ancient Monuments Sites	O 1,300.00 R -143.99	1,156.01	1,141.79	(-) 14.22	Surrender of funds was mainly due to less engagement of daily wagers, less receipt of demand under grant-in-aids and less consumption of electricity. Reasons for the final saving of ₹14.22 lakh have not been intimated (September 2024).
2205-51-103-99-Direction Admn.	O 389.11 R -136.35	252.76	204.99	(-) 47.77	Surrender of funds was mainly due to less receipt of medical reimbursement claims, non-filling up of vacant posts, less engagement of contractual staff, and less purchase of computer/ accessories offset by excess due to engagement of daily wagers. Reasons for the final saving of ₹47.77 lakh have not been intimated (September 2024).08.07.2024).

Grant No. 13- Contd.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-52-Sports Awards and Incentive Scheme	O 8,000.00 R 3,081.38	11,081.38	11,081.38	..	Augmentation of provision through re-appropriation was due to more payment of cash prizes to medal winner and scholarship & stipend to the players offset by saving due to amount diverted to other scheme for awards, non-receipt of grant-in-aid demand from field and non-disbursement of cash awards to the winning players of 4th para Asian Games-2022.
2204-51-104-53-Modernization of Information System Scheme	O 62.00 R 29.26	91.26	91.26	..	Augmentation of provision through re-appropriation was due to pending payment of bills for photostat machine offset by saving due to vacant posts of contractual staff.
3452-80-800-97-Catering Institution Yamuna Nagar	O 50.00 R 50.00	100.00	100.00	..	Augmentation of provision through re-appropriation was due to disbursement of salaries of the staff of IHM Yamuna Nagar as in case No. CWP-PIL-2702024 (O&M).

Grant No. 13- Contd.

Capital

(5) Of the ultimate saving of ₹14,878.50 lakh, an amount of ₹4,356.74 lakh remained unsurrendered.

(6) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-102-99-Sports Infrastructure Scheme	O 8,000.00 R -1,646.51	6,353.49	6,353.49	..	Surrender of funds of was due to less receipt of major work claims.
4202-04-106-99-Buildings (Archaeology)	O 1,500.00 R -840.06	659.94	659.94	..	Surrender of funds was due to less construction work.
5452-01-101-84-Air Conditioning And furnishing of new tourist complex	O 100.00 R -50.00	50.00	50.00	..	Surrender of funds was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) within stipulated time.
5452-01-101-85-Development of Tourist Facilities along with main highways in Haryana	O 1,000.00 R -736.25	263.75	263.75	..	Surrender of funds was mainly due to non-demanding of funds by Haryana Tourism Corporation (Executing Agency) & award not declared by the courts as the funds were reserved for the decision of the courts in land enhancement case.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-86-Tourist facilities at Pinjore	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency).
5452-01-101-87-Tourist Facilities at SurajKund	O 800.00 R -367.98	432.02	432.02	..	Surrender of funds of was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) with in stipulated time.
5452-01-102-99-Holiday and Recreation Resort at Badkhal Lake	O 500.00 R -489.74	10.26	10.26	..	Surrender of funds of was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) with in stipulated time.
5452-80-003-99-Modernisation/Upgradation of training institute under Swaran Jayanti Programme	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) with in stipulated time.
5452-80-104-97-Development of sites for promotion of Sports/adventure Tourism and related Activities	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) with in stipulated time.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-80-104-98- Development of sites for Promotion of tourism activities like festival/fairs/shows and other related Activities	O 200.00 R -176.22	23.78	23.78	..	Surrender of funds of was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) with in stipulated time.
5452-80-104-99- Development of Wild Life Tourism in Haryana under Swaran Jayanti Programme	O 5,000.00 R -4,365.00	635.00	635.00	..	Surrender of funds of was due to non-demand of funds by Haryana Tourism Corporation (Executing Agency) with in stipulated time.
6202-01-203-98-Loans to Sports University of Haryana, Rai, Sonipat	O 5,000.00	5,000.00	..	(-) 5000.00	Reasons for the final saving of ₹5,000 lakh have not been intimated (September 2024).

Grant No. 13- Concl.

(7) A case of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-101- 99-Buildings (Youth Hostels)	O 1,500.00 R -1,500.00	..	643.26	(+) 643.26	Surrender of entire provision was due to non-receipt of demand. Reasons for the final excess of ₹643.26 lakh have not been intimated (September 2024).

Grant No. 14 - HEALTH/ DMER/ AYUSH/ ESI/ FDA

(Major Heads-2210-Medical and Public Health, 2211-Family Welfare, 4059-Capital Outlay on Public Works, 4210-Capital Outlay on Medical and Public Health, 6210-Loans for Medical and public Health)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	64,45,77,17	67,04,92,17	60,86,29,14	(-) 6,18,63,03
Supplementary	2,59,15,00			

Amount surrendered during the year

(March 2024)

12,31,01,43

Charged

Original	20,00	20,00	13,24	(-) 6,76
Supplementary	..			

Amount surrendered during the year

(March 2024)

Nil

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	25,88,59,00	27,59,76,00	19,20,04,92	(-) 8,39,71,08
Supplementary	1,71,17,00			

Amount surrendered during the year

(March 2024)

10,29,48,21

Revenue

Voted Grant

(1) Against the available saving of ₹61,863.03 lakh, surrender of ₹1,23,101.43 lakh on 31 March 2024 proved unrealistic.

(2) In view of overall saving of ₹61,863.03 lakh, the supplementary grant of ₹ 25,915 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(3) Saving occurred mainly as given on next page:

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-102-99- Headquarter Staff	O 1,066.00 R -356.29	709.71	709.71	..	Surrender of funds was mainly due to less expenditure on IEC activities, less receipt of leave travel concession claims and re-shifting of Directorate at Employees State Insurance Corporation building and less expense on the taxes.
2210-01-110-37-Haryana State Health Resource Centre for Quality Improvement of Health Institution & HMIS	O 2,135.00 R -2,135.00	..	..	..	Reasons for surrender of ₹2,135 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).
2210-01-110-43- Implementatio- n of NPCDCS (National Programme for Prevention and Control of Cancer and Stroke) and NPHCE (National Programme for Health Care for Elderly)	O 1,500.00 R -1,500.00	..	..	..	Surrender of entire provision was due to non-establishment of PET & SPECT facility.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-46-Out Sourcing of Support Services	O 42,000.00 R -8,353.62	33,646.38	33,646.38	..	Surrender of funds was due to less appointment of contractual staff Haryana Kaushal Rozgar Nigam & Kitchen Service tenders could not be awarded.
2210-01-110-64-Grant-in-Aid to Haryana Blood Transfusing Council Renamed as Grant-in-Aid to various Health Institutions	O 477.20 R -162.50	314.70	314.70	..	Surrender of funds was due to non-filling up of the posts of ombudsman & less receipt of grant-in-aid claims received from organizers for Vector-borne diseases (VBD) camp.
2210-01-110-70- Upgradation of Standards of Administration of Central Finance Commission (98- Establishment Expenses)	O 54,877.00 R -54,877.00	..	..	..	Surrender of entire provision was due to nil expenditure in this scheme as Department of Expenditure, Ministry of Finance, Government of India has not released any grant to the State in the financial year 2023-24.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-96- Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions	O 20,000.00 R -9,204.99	10,795.01	10,795.01	..	Surrender of funds was due to adjustment of previous allotted budget not made, non-submission of utilization certificate by O/o Health Ministry Screening Committee (HMSCL) and less installation of feeder lines & less lifting of biomedical waste from health institutions.
2210-02-101-92- Strengthening of District Ayurveda Offices (98- Establishment Expenses)	O 2,500.00 R -916.60	1,583.40	1,583.40	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of medicines, information technology professional employees shifted in Haryana Kaushal Rozgar Nigam, non-receipt of bills of hired vehicles from the concerned offices, less receipt of leave travel concession & no rent, rates and taxes claims offset by excess due to more engagement of contractual staff.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-02-101-93- Strengthening of Directorate of AYUSH at Head Quarter	O 750.00 R -163.42	586.58	586.58	..	Surrender of funds was mainly due to appointment of contractual staff done in last quarter of financial year, less electricity bills based on actual consumption, less receipt of leave travel concession, petrol, oil & lubricants claims, less purchase of medicines and less purchase of official materials offset by excess due to more training programmes for official staff.
2210-02-102-99-Opening/ Continuation of Homeopathic Dispensaries	O 100.00 R -53.06	46.94	46.94	..	Surrender of funds was due to non-filling up of vacant posts and less purchase of official material offset by excess due to more receipt of medical reimbursement claims.
2210-03-789-97-Purchase of Medicines for Scheduled Castes Patients in Hospitals	O 2,700.00 R -885.00	1,815.00	1,815.00	..	Surrender of funds was due to adjustment of previous allotted budget was not made and non-submission of utilization certificate by O/o HMSCL in timely manner as per Finance Department instructions/guidelines.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-03-792-51-NA	O 25.00 R -21.94	3.06	3.06	..	Surrender of funds was due to less receipt of loans/losses claims.
2210-04-101-90-Health Awareness through ISM&H through fairs with Medical Camps	O 400.00 R -97.59	302.41	302.41	..	Reasons for surrender of ₹97.59 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).
2210-04-101-94-Grant-in-aid to various Institutions/ Gram Panchayats	O 800.00 R -776.16	23.84	23.84	..	Surrender of funds was due to non-receipt of grant-in-aid claims received from concerned offices.
2210-04-102-97-Continuance of Homeopathic Dispensary	O 366.00 R -44.39	321.61	321.61	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of medicines, payment of contractual staff under 69-contractual services and less receipt of leave travel claims offset by excess due to more engagement of contractual staff and enhanced dearness allowance.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-04-103-98-Unani	O 445.00 R -72.84	372.16	372.16	..	Surrender of funds was mainly due to non-receipt of ex-gratia claims reported during the year and non-receipt of leave travel concession claims offset by excess due to new appointment of contractual staff.
2210-05-101-88-Continuation/improvement of Govt. Ayurvedic College/Govt Ayurvedic Pharmacy/Drug Testing Laboratory, Kurukshetra and ISM&R Institute Panchkula	O 1,500.00 R -793.86	706.14	706.14	..	Surrender of funds was due to staff of Shri Krishna Government Ayurvedic College merged in Shri Krishna AYUSH University Kurukshetra and less purchase of medicines.
2210-05-101-89-Strengthening/improvement of Shri Krishna Govt Ayurvedic College Kurukshetra and ISM&R Institute, Panchkula.	O 156.00 R -114.01	41.99	41.99	..	Surrender of funds was due to staff of Shri Krishna Government Ayurvedic College merged in Shri Krishna AYUSH University Kurukshetra and less purchase of medicines.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-70- Establishment of Government Medical College Chhainsa (Faridabad)	O 4,500.00 R -626.39	3,873.61	3,873.61	..	Surrender of funds was mainly due to non-finalization of the tenders, non-filling up of regular posts, less receipt of leave travel concession claims, non-purchasing of new vehicles and less purchase of computer and printers offset by excess due to increase in rates/appointment of contractual employees, engagement of professional employees and internal adjustment of salary.
2210-05-105-71- Establishment of Nursing School/ College/ MPHW Male	O 2,000.00 R -1,137.43	862.57	862.57	..	Surrender of funds was mainly due to less purchase of computer and printer, less receipt of medical reimbursement, rent, rates and taxes claims, less appointment of contractual employees and non-purchase of furniture.
2210-05-105-72- Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO- REV)	O 1,000.00 R -1,000.00	..	..	..	Surrender of funds was due to non-receipt of demand from department concerned reserve funds remained unutilized.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (95-Government Medical College Chhainsa, Faridabad)	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-purchase of medicines.
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (97-Pt B D Sharma University of Health Sciences, Rohtak)	O 3,420.00 R -768.00	2,652.00	2,652.00	..	Surrender of funds was due to less purchase of medicine and less receipt of claim from beneficiaries.
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (98-SHKM Govt Medical College, Nalhar, Mewat)	O 800.00 R -111.89	688.11	688.11	..	Surrender of funds was due to less purchase of medicine and less receipt of claim from beneficiaries.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (99-Kalpna Chawla Govt. Medical College, Karnal)	O 1,000.00 R -344.63	655.37	655.37	..	Surrender of funds was due to less purchase of medicine and less receipt of claim from beneficiaries.
2210-05-105-81-Establishment of Mewat Medical College at Nalhar	O 15,400.00 R -3,188.96	12,211.04	12,211.04	..	Surrender of funds was mainly due to less supply of equipment, more payment of the electricity bills, non-filling up of vacant posts, less bills received of maintenance, shortage of research and development staff & less research work, less receipt of leave travel concession claims and no requirement of furniture offset by access due to purchase of medicines, appointment of contractual employees/increase in rates and payment of scholarships and stipends claims for previous financial year pending.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-83- Establishment Office of the Director Research and Medical Education Haryana	O 1,500.00 R -176.64	1,323.36	1,323.36	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement claims, less payment of the electricity bills and less touring by officers/officials offset by excess due to inauguration of All India Institute of Medical Sciences, Majra Mustil Bhalki Rewari and increase in rates/appointment of contractual staff.
2210-06-104-45- Establishment of Department of Food & Drug Administration	O 740.00 R -93.34	646.66	646.66	..	Surrender of funds was mainly due to less procurement of material by the office, less receipt of medical reimbursement claims, quarterly cut bill cannot prepared and less consumption of petrol, oil and lubricants by government vehicles offset by excess due to payments of old bills and increase in the rates of hiring vehicles by DG, S&D.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-06-104-97- Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA- PLO-REV)	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-utilization/ requirement of reserve funds.
2210-06-107-99- Laboratories	O 678.00 R -69.79	608.21	608.21	..	Surrender of funds was mainly due to transfer of budget from professional and special services to contractual services, and less receipt of leave travel concession claims.
2210-06-188-97-PM Ayushman Bharat Health Infrastructure Mission	O 12,590.00 R -9,645.00	2,945.00	2,945.00	..	Surrender of funds was due to non-release of central grant by Government of India.
2210-80-199-97-Cashless Medical Treatment to Employees, Pensioners and their Dependents by AB-HHPA (AYUSHMAN Bharat Haryana Health Protection Authority)	O 10,000.00 R -10,000.00	..	..	..	Surrender of entire provision was due to the scheme has not been implemented yet.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-001- 99-State Family Planning Bureau	O 645.00 R -293.05	351.95	351.95	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, non-receipt of new case in this financial year and non-receipt of leave travel concession by the employees.
2211-51-003- 95-M.P.W. Training School (Male), Rohtak	O 59.00 R -42.48	16.52	16.52	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, non-receipt of leave travel concession claims by the employees.
2211-51-003- 96- Promotional Training School for M.P.W. (Female), Bhiwani	O 56.00 R -55.06	0.94	0.94	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims.

(4) Cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-03-789-99-Jananee Suraksha Yojna for Schedule Caste	O 500.00 R -140.77	359.23	359.11	(-) 0.12	Reasons for surrender of ₹140.77 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024). Reasons for final saving of ₹0.12 lakh have not been intimated (September 2024).
2211-51-001-98-District Family Planning Bureau	O 1,870.00 R -794.18	1,075.82	1,071.74	(-) 4.08	Surrender of funds was mainly due to non-filling up of vacant posts. Reasons for final saving of ₹4.08 lakh have not been intimated (September 2024).
2211-51-102-99-Urban Family Welfare Services	O 625.00 R -210.12	414.88	413.30	(-) 1.58	Surrender of funds was due to non-filling up of vacant posts. Reasons for final saving of ₹1.58 lakh have not been intimated (September 2024).

(5) Cases of re-appropriation order issued by the Finance Department in which funds were surrendered more than actual saving that resulted in excess expenditure are discussed on next page:-

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-65-Devi Rupak Rashtriya Utthan Evam Parivar Kalyan Yojna	O 80.00 R -20.88	59.12	59.24	(+) 0.12	Surrender of funds was due to less number of beneficiaries under the scheme. Reasons for final excess of ₹0.12 lakh have not been intimated (September 2024).
2210-05-105-69- Establishment of Government College of Physiotherapy in the State (99-Saket College of Physiotherapy Panchkula)	O 455.00 R -411.99	43.01	43.05	(+) 0.04	Reasons for surrender of ₹411.99 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024). Reasons for final excess of ₹0.04 lakh have not been intimated (September 2024).
2210-05-105-78- Establishment of Kalpana Chawala Medical College, Karnal	O 15,400.00 R -3,862.18	11,537.82	11,551.07	(+) 13.25	Surrender of funds was mainly due to non-filling up of vacant posts, less expense of stores and equipment and less purchase of medicines, less appointment of contractual employees. Reasons for final excess of ₹13.25 lakh have not been intimated (September 2024).

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-001-97-Child Survival Safe Motherhood	O 870.00 R -268.64	601.36	611.63	(+) 10.27	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non-receipt of new case. Reasons for final excess of ₹10.27 lakh have not been intimated (September 2024).
2211-51-003-98-Training of A.N.Ms	O 120.00 R -78.88	41.12	43.19	(+) 2.07	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of leave travel concession by the employees and non-receipt of new cases. Reasons for final excess of ₹2.07 lakh have not been intimated (September 2024).

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-003- 99-Regional Family Planning Training Centre Rohtak	O 124.00 R -25.08	98.92	99.83	(+) 0.91	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non-receipt of leave travel concession by the employees. Reasons for final excess of ₹0.91 lakh have not been intimated (September 2024).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-001- 92- Performance Linked Outlay (PLO) for Department of Health (DHS- PLO-REV)	O 500.00 S 3,300.00 R -3,800.00	..	..	..	Reasons for surrender of ₹3,800 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 14/ 2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).

(7) Cases in which supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered more than the actual saving through re-appropriation that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately are discussed on next page:-

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-04-101-86- Strengthening of Ayurvedic/ Unani/ Homeopathic Dispensaries/ Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	O 18,000.00 S 1,550.00 R -4,255.20	15,294.80	15,296.32	(+) 1.52	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of medicines, less purchase of store material and no fresh case of ex-gratia reported during the year offset by excess due to increase in appointment of contractual staff through Haryana Kaushal Rozgar Nigam and increase in medical claims. Reasons for final excess of ₹1.52 lakh have not been intimated (September 2024).

(8) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-190-99-CHIRAYU- Families having income less than or equal to 1.80 Lakh through Ayushman Bharat Haryana Health Protection Authority	O ..	..	61,200.00	(+) 61,200.00	Reasons for final excess of ₹61,200.00 lakh have not been intimated (September 2024).

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2210-05-105-74-University of Health Sciences, Karnal	O	1.00	213.00	213.00	..	Augmentation of provision through re-appropriation was due to fresh recruitment of staff.
	R	212.00				
2210-06-104-98-Drug control Programme	O	1,150.00	1,302.74	1,302.74	..	Augmentation of provision through re-appropriation was mainly due to transfer of budget from professional and special services to contractual services, quarterly cut leave travel concession bill cannot passed offset by saving due to appointment of 20 Nos. new drug control officers on regular basis.
	R	152.74				
2211-51-103-99-Immunisation Programme	O	4,000.00	7,147.82	7,147.82	..	Augmentation of provision through re-appropriation was due to excess supply (vaccine & cold chain equipment etc.) received from Government of India during the year 2023-24.
	R	3,147.82				

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-200-99- Conventional Contraceptives	O 52.00 R 342.03	394.03	394.03	..	Augmentation of provision through re-appropriation was due to excess supply (condom, oral pills & copper-T etc.) received from Government of India during the year 2023-24.

(9) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were augmented more than actual expenditure resulting in saving is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-001-99- Headquarter staff- Improvement & Strengthening of Health Directorate	O 5,736.50 R 748.31	6,484.81	6,471.57	(-) 13.24	Augmentation of provision through re-appropriation was due to filling up of vacant posts of different categories & increased in salary. Reasons for final saving of ₹13.24 lakh have not been intimated (September 2024).

(10) A case of re-appropriation order issued by the Finance Department, in which budget provision was augmented less than the actual expenditure that resulted in excess expenditure incurred is discussed on next page:-

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-03-110-99- Continuance of Rural Hospital and Dispensary Renamed as Rural Health Service	O 84,104.00 R 11,445.76	95,549.76	95,551.77	(+) 2.01	Surrender of funds was mainly due to less receipt of leave travel concession, medical reimbursement & ex-gratia claims, less receipt of demand from material & supply and less appointment of contractual staff offset by excess due to filling up of vacant posts & increase in salary and payment of enhanced dearness allowance. Reasons for final excess of ₹2.01 lakh have not been intimated (September 2024).

Charged Appropriation

(11) A case in which budget provision was augmented through re-appropriation unnecessarily as the actual expenditure did not come even up to the original provision resulted in huge amount remaining unsurrendered which indicates that re-appropriation orders were not prepared appropriately by the Finance Department is discussed on next page:-

Grant No. 14- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-001-99	O 20.00	4,197.83	13.24	(-) 4,184.59	Augmentation of provision was due to filling-up of vacant posts of different categories and increment in salary. Reasons for final saving of ₹4,184.59 lakh have not been intimated (September 2024).
Headquarter staff-Improvement & Strengthening of Health Directorate	R 4,177.83				

Capital

(12) Against the available saving of ₹83,971.08 lakh, surrender of ₹1,02,948.21 lakh on 31 March 2024 proved unrealistic.

(13) In view of overall saving of ₹83,971.08 lakh, the supplementary grant of ₹ 17,117 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(14) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-63-Construction of Food and Drug Administration Building	O 900.00 R -900.00	..	..	..	Surrender of entire provision was due to non-utilization of previous funds timely by Haryana Police Housing Corporation, the previous amount of ₹1,000 lakh deposited in System of National Accounts (SNA) account during 2022-23 was available.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-51-65- Construction Work of Directorate of Medical Education and Research Haryana (Panchkula) Renamed as Infrastructure/ Administrative Expenses	O 1,500.00 R -1,500.00	..	..	..	Reasons for surrender of ₹1,500 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).
4210-01-102- 99- Performance Linked Outlay (PLO) for Employees State Insurance (ESI-PLO- CAP)	O 13,100.00 R -13,100.00	..	..	..	Reasons for surrender of ₹13,100 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-98- Construction of Building of Government Institute of ISM&R Panchkula and Directorate of Ayurveda in the Campus of Institute	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to ₹100 lakh was transferred to Public Works Department (PWD) building & road (B&R) department but no funds spent by them.
4210-03-105-80- Construction of Government College of Physiotherapy in the State	O 200.00 R -185.00	15.00	15.00	..	Reasons for surrender of ₹185 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).
4210-03-105-81-Setting up/Strengthening of Medical Infrastructure under Central Finance Commission	O 7,500.00 R -7,500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Ministry of Health & Family Welfare (MoH&FW), Government of India.
4210-03-105-84- Construction of Government Medical College, Sirsa	O 500.00 R -500.00	..	..	..	Surrender of entire provision due to construction work yet to be started.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-85- Establishment of Government Medical College, Chhainsa (Faridabad)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-starting of construction project.
4210-03-105-86- Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO- CAP)	O 23,300.00 R -23,300.00	..	..	..	Reasons for surrender of ₹23,300 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 14/2024-25/Re-appn. Order 23-24/459-60 dated 05.06.2024).
4210-03-105-88- Government Medical College and Hospital in Mohindergarh (at Narnaul)	O 15,000.00 R -3,828.69	11,171.31	11,171.31	..	Surrender of funds was due to less construction work in group medical coverage (GMC) Mohindergarh.
4210-03-105-89- Construction Work of Nursing Training Schools/ Colleges in the State (99- Construction of Building)	O 4,000.00 R -4,000.00	..	..	..	Surrender of entire provision was due to no new training school established in the state during the year.

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-90- Construction Work of Dental College at Nalhar (99- Construction of Building)	O 6,000.00 R -6,000.00	..	..	..	Surrender of entire provision was due to executing agency yet to be appointed after approved by Railway Protection Force (RPF).
4210-03-105-93- Construction Work of New Government Medical College at Bhiwani	O 20,000.00 S 10,814.00 R -7,818.00	22,996.00	22,996.00	..	Surrender of funds was due to non-receipt of grant from Ministry of Health & Family Welfare (MoH&FW), Government of India.
4210-03-105-94- Construction Work of New Government Medical College at Jind	O 20,000.00 R -5,810.15	14,189.85	14,189.85	..	Surrender of funds was due to delayed work as per Memorandum of Association (M.O.A.) and revision of project cost.
4210-03-105-96- Construction of Kalpana Chawla Government Medical College Karnal	O 100.00 R -89.88	10.12	10.12	..	Reasons for surrender of ₹89.88 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-97- Construction of BPS Women Medical College Khanpur Kalan (Sonapat) (98- Construction of Building)	O 100.00 R -37.07	62.93	62.93	..	Reasons for surrender of ₹37.07 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 14/2024-24/Re-appn. Order 23-24/459-60 dated 05.06.2024).
4210-04-107-99- Strengthening of State Drug Regulatory System	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to equipments could not be purchased as the construction work of drug lab in Food and Drug Administration (FDA) building has not been completed by the Haryana Police Housing corporation during the financial year 2023-24.
6210-03-105-97-Loans to Health Science University Karnal	O 10,800.00 R -10,800.00	..	..	..	Surrender of entire provision was due to non-filling up of vacant posts and not start of the university during the year.

(15) Two cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-01-102-98-Scheme for Creation of Capital Assets for ESI Health Care	O 5,058.00 R -5,040.04	17.96	17.49	(-) 0.47	Surrender of funds was due to non-purchasing of land during financial year 2023-24 and no major work done In financial year 2023-24. Reasons for final saving of ₹0.47 lakh have not been intimated (September 2024).
6210-03-105-98-Loans to Pt. B.D. Sharma University of Health Science, Rohtak	O 74,800.00 R -1,980.00	72,820.00	67,320.00	(-) 5,500.00	Surrender of funds was due to non-filling up of regular vacant posts. Reasons for final saving of ₹5,500 lakh have not been intimated (September 2024).

Grant No. 14- Contd.

(16) Following cases of re-appropriation order issued by the Finance Department in which funds were surrendered more than actual saving that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-01-110-99-Buildings Renamed as Infrastructure/ Administrative Expenses	O 30,000.00 R -24,983.01	5,016.99	23,640.02	(+)18,623.03	Surrender of funds was due to less upgradation of sub health centre to primary health centre, primary health centre to community health centre and non upgradation of civil hospital in the state and non-purchasing of land for establishment of new Sub Health Centres (SHC), Primary Health Centre (PHC) and Community Health Centre (CHC). Reasons for final excess of ₹18,623.03 lakh have not been intimated (September 2024).

Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-91- Construction of Building of Govt. Ayurvedic Colleges/ Hospitals	O 2,500.00 R -2,475.00	25.00	51.48	(+) 26.48	Surrender of funds was due to no demand of funds by construction agency for the ongoing construction work of building of Government Unani College Akera. Nuh and Government Homeopathic College/Hospital, Chandpura, Ambala Cantt. Because of court case on executing agency. Reasons for final excess of ₹26.48 lakh have not been intimated (September 2024).
4210-03-101-92- Construction / Repair of Building of Government Ayurvedic / Unani / Homeopathic Dispensaries	O 5,500.00 R -5,500.00	..	328.09	(+) 328.09	Surrender of funds was due to identification of land for establishment of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH) Yog Kendras not done by ULB being Nodal Department. Reasons for final excess of ₹328.09 lakh have not been intimated (September 2024).

Grant No. 14- Concl.

(17) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-82- Construction of Government Medical College Yamunanagar	O 4,000.00 R 8,738.53	12,738.53	12,738.53	..	Augmentation of provision through re-appropriation was due to construction work of the college is under progress.
4210-03-105-83- Construction of Government Medical College, Kaithal	O 4,000.00 R 6,462.01	10,462.01	10,462.01	..	Augmentation of provision through re-appropriation was due to construction work of the college is under progress.
4210-03-105-92- Construction Work of University of Health Sciences Karnal	O 1.00 S 6,303.00 R 9,790.86	16,094.86	16,094.86	..	Augmentation of provision through re-appropriation was due to revision of estimated project cost which is yet to be approved by SFC-C.

(18) Following case of re-appropriation orders issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving that resulted in excess expenditure is discussed below:

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6210-03-101-99-Loan to Shri Krishna Ayush University, Kurukshetra	O 4,999.00 R -1,249.75	3,749.25	9,249.25	(+) 5,500.00	Surrender of funds was due to non-filling up of vacant posts. Reasons for final excess of ₹5,500 lakh have not been intimated (September 2024).

Grant No. 15 - LABOUR/ EMPLOYMENT/ SKILL DEVELOPMENT AND INDUSTRIAL TRAINING

(Major Heads-2204-Sports and Youth Services, 2230-Labour, Employment and Skill Development, 2852-Industries, 4059-Capital Outlay on Public Works, 4250-Capital Outlay on other Social Services, 6202-Loans for Education, Sports, Art and Culture)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	16,39,94,26	16,64,01,26	8,67,94,28	(-) 7,96,06,98
Supplementary	24,07,00			

Amount surrendered during the year

(March 2024)

7,80,69,74

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,31,90,10	3,31,93,10	64,18,28	(-) 2,67,74,82
Supplementary	3,00			

Amount surrendered during the year

(March 2024)

2,12,45,22

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹79,606.98 lakh, an amount of ₹1,537.24 lakh remained unsurrendered.

(2) In view of the overall saving of ₹79,606.98 lakh, the supplementary grant of ₹2,407 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-45- Establishment of State Youth Commission	O 50.00	50.00	25.79	(-) 24.21	Reasons for the final saving of ₹24.21 lakh have not been intimated (September 2024).

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-54-Youth Development Scheme	O 250.00	250.00	120.87	(-) 129.13	Reasons for the final saving of ₹129.13 lakh have not been intimated (September 2024).
2230-01-001-99-Headquarter Staff (98-Establishment Expenses)	O 689.00 R -123.55	565.45	565.45	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff under outsourcing policy and less receipt of medical reimbursement claims.
2230-01-004-99-Research and Statistical Cell	O 144.70 R -58.95	85.75	85.75	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items and less receipt of leave travel concession claims.
2230-01-102-92-Establishing two industrial Hygiene laboratories (IHL) at Gurugram and Faridabad	O 750.00 R -748.41	1.59	1.59	..	Surrender of funds was mainly due to late/non-sanctioning of hired rented building, less expenditure incurred due to Haryana Kaushal Rozgar Nigam rates instead of DC rates and non-filling up of vacant posts.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102-93-Providing of Mobile vans for facilitating the health care of the workers working in factories	O 600.00 R -567.10	32.90	32.90	..	Surrender of funds was due to 44 mobile vans would be procured by Haryana Labour Welfare Board Panchkula.
2230-01-102-94-Setting up of Major Accident Hazard Control Cell	O 150.00 R -150.00	..	..	..	Surrender of entire provision was due to non-filling up of vacant posts & less purchase of office items.
2230-01-102-95-Inspection	O 1,596.00 R -185.38	1,410.62	1,410.62	..	Surrender of funds was mainly due to less expenditure incurred due to Haryana Kaushal Rozgar Nigam rates instead of DC rates, less receipt of medical reimbursement, leave travel concession, ex-gratia claims and less purchase of office items offset by excess due to payment of pending electricity bills of some field offices.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102- 96-Health	O 207.00 R -75.29	131.71	131.71	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia claims and non-receipt of medical reimbursement claims.
2230-01-102- 97-Inspection of Steam Boilers	O 236.35 R -89.33	147.02	147.02	..	Surrender of funds was mainly due to non filling up of vacant posts, less receipt of leave travel concession, medical reimbursement claims, no training was scheduled and payment by the department from another head because all the staff was transferred to Haryana Kaushal Rozgar Nigam.
2230-01-102- 98- Strengthening of safety and Health Inspection system in the factories	O 1,260.00 R -1,179.00	81.00	81.00	..	Surrender of funds was mainly due to order was placed on Government e Marketplace (GeM) for purchase of new vehicles, non-purchase of articles for office use because of administrative reasons and non engagement of fresh contractual staff.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-103-99-Setting up of Labour Welfare Centre	O 144.73 R -107.74	36.99	36.99	..	Surrender of funds was mainly due to non-filling up of vacant post, non engagement of fresh contractual staff and less receipt of leave travel concession claims.
2230-01-112-99-Rehabilitation of Bonded Labour	O 220.00 R -220.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
2230-01-113-97-Rehabilitation of Destitute and Migrant Child Labour	O 4,400.00 R -4,326.30	73.70	73.70	..	Surrender of funds was mainly due to less purchase of office items, non-receipt of maintenance/repair bills of vehicle, less expenditure incurred due to Haryana Kaushal Rozgar Nigam rates instead of DC rates and for payment of legal fees to the advocates appeared in Hon'ble Supreme Court & High Court in case of 75% local candidates bill.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-113-99-Direction and Administration	O 47.87 R -36.55	11.32	11.32	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of ex-gratia & leave travel concession claim during the year, non engagement of contractual staff and non engagement of system analyst in this scheme.
2230-01-190-99-Grant-in-Aid for Social Security Board for Unorganized Workers	O 6,001.00 R -6,001.00	..	..	..	Surrender of entire provision was due to the reconstitution of the Haryana state social security board was under process and the board has not been constituted at the fag end of the financial year.
2230-01-800-99-Computerization of Labour Department (98-Establishment Expenses)	O 1,000.00 R -824.75	175.25	175.25	..	Surrender of funds was mainly due to non-implementation of 75% local candidates bill, less engagement of information technology professionals and purchase of information technology related items and photostat machines is pending at the level of Government e Marketplace (GeM) buyer.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-101- 85-National Career Service Project	O 62.51 R -62.51	..	..	..	Surrender of entire provision was due to budget has been transferred to direct System of National Accounts (SNA) account as per Government of India instructions.
2230-02-101- 87-Private Placement Consultancy and Recruitment Services (PPC & RSCs)	O 40.00 R -36.30	3.70	3.70	..	Surrender of funds was due to less physical job fairs organized and most of job fairs organized online therefore the budget allocated in financial year 2023-24 could not be fully utilized.
2230-02-101- 97- Computerisati- on of Employment Exchange Operations	O 200.00 R -65.94	134.06	134.06	..	Reasons for surrender of ₹65.94 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/Re-appn. Order 23-24/283-84 dated 20.05.2024).

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-001-90- Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV- PLO-REV)	O 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024- 24/Re-appn. Order 23-24/283-84 dated 20.05.2024).
2230-03-001-92- Establishment of Haryana Skill Development Mission	O 5,000.00 R -4,450.00	550.00	550.00	..	Surrender of funds was due to non- requirement of SC component in this scheme.
2230-03-003-60-Up- Gradation of ITIs into Model ITIs	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to sufficient unspent balance of previous financial years available. Accordingly, no funds have been received from Government of India, Directorate General of Training (DGT).
2230-03-003-61-Skill Strengthening for Industrial Value Enhancement (STRIVE)	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to sufficient unspent balance of previous financial years available. Accordingly, no funds have been received from Government of India.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-003-74-Organising Special Training for S.C., S.T. under Special Central Assistance System	O 84.00 R -84.00	..	..	..	Surrender of entire provision was due to non-release of funds by Welfare of Scheduled Castes and Backward Castes Department, Haryana.
2230-03-003-97-Apprentices Training of Skilled Craftsmen	O 530.00 R -72.02	457.98	457.98	..	Surrender of funds was mainly due to less filling up of posts on regular basis than anticipated, less engagement of apprenticeship candidate and non purchase of computer items in this scheme.
2230-03-190-97-Guru Shishya Kaushal Samman Yojana	O .. S 2,406.00 R -2,006.00	400.00	400.00	..	Surrender of funds was due to the first phase training will be implemented through project management unit which will be conducted after the code of conduct.
2230-03-190-98-National Apprenticeship Promotion Scheme	O 900.00 R -900.00	..	..	..	Surrender of entire provision was due to National Apprentice Promotion Scheme (NAPS) has been merged with "Skill India Programme" scheme during the current financial year 2023-24.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-190-99-Pradhan Mantri Kaushal Vikas Yojna	O 1,310.00 R -1,310.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23-24/283-84 dated 20.05.2024).
2230-03-199-99-Skill Acquisition and Knowledge Awareness for Livelihood project (SANKALP)	O 1,600.00 R -1,390.04	209.96	209.96	..	Surrender of funds was due to non-receipt of approval from Ministry of Skill Development And Entrepreneurship for activities under Skill Acquisition and Knowledge Awareness for Livelihood Promotion (SANKALP).
2230-03-789-99-Skill Training for Scheduled Castes students	O 2,843.00 R -925.00	1,918.00	1,918.00	..	Surrender of funds was mainly due to less engagement of contractual employees, less filling up of posts on regular basis, less receipt of leave travel concession claim, less admission in Government ITIs is than anticipation and less receipt of medical reimbursement bills in this scheme.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-792-99- Irrecoverable Loans Written Off	O 50.00 R -43.40	6.60	6.60	..	Reasons for surrender of ₹43.40 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23-24/283-84 dated 20.05.2024)
2852-80-789-99- Entrepreneur Development Programme for Scheduled Caste beneficiaries	O 44.00 R -40.00	4.00	4.00	..	Surrender of funds was due to lack of conducting of training of entrepreneur development programme for by the detailed mares certificate (DMC) centres.

(4) Four cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-001-99-Setting up of Inspection and enquiry unit at Directorate (98-Establishment Expenses)	O 556.90 R -163.81	393.09	333.16	(-) 59.93	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of medical reimbursement claims, non-receiving of petrol/diesel & lubricants bills and less purchase of office items. Reasons for final saving of ₹59.93 lakh have not been intimated (September 2024).
2230-02-004-99-State Employment Marketing Information and enforcement Unit at Directorate	O 362.35 R -139.97	222.38	173.85	(-) 48.53	Surrender of funds was due to non-filling up of vacant post. Reasons for final saving of ₹48.53 lakh have not been intimated (September 2024).

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-101-92-Staff for Employment Exchange and Unemployment allowance to educated youths	O 78,635.00 R -44,501.77	34,133.23	33,472.53	(-) 660.70	Surrender of funds was mainly due to non-filling up of vacant post, less training programme conducted/ scheduled, less maintenance charges/economic measures, less purchase of office items and fulfillment of eligibility criteria by less numbers of students. Reasons for final saving of ₹660.70 lakh have not been intimated (September 2024).
2230-02-800-99-Other Expenditure Vocational Guidance and Carrier Centres at Employment Exchange	O 404.35 R -115.44	288.91	225.75	(-) 63.16	Surrender of funds was due to non-filling up of vacant post and non-receipt of training programmes and less receipt of leave travel concession claims. Reasons for final saving of ₹63.16 lakh have not been intimated (September 2024).

(5) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving that resulted in excess expenditure is discussed on next page:-

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-101- 99-Industrial Relations	O 3,367.50 R -446.01	2,921.49	2,921.70	(+) 0.21	Surrender of funds was mainly due to non-filling up of vacant posts, less expenditure incurred due to Haryana Kaushal Rozgar Nigam rates instead of DC rates, less receipt of ex-gratia claims and late sanctioning of rent of hired office building offset by excess due to more receipt of medical reimbursement claims. Reasons for final excess of ₹0.21 lakh have not been intimated (September 2024).

(6) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-190- 98-(Grant-in- Aid) for registration of Un-organized workers on E- Shram Portal a National Data Base made by GOI	O .. S 1.00 R 49.00	50.00	50.00	..	Augmentation of provision through re-appropriation due to the reconstitution of the Haryana State Social Security Board was under process and the board has not been constituted at the fag end of the financial year.

Grant No. 15- Contd.

(7) Following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount augmented through re-appropriation order but actual expenditure remained less and resulted in an amount was unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-101-98-Industrial Tribunal/ Labour Court, Faridabad, Rohtak and Ambala	O 1,224.00 R 672.47	1,896.47	1,343.20	(-) 553.27	Surrender of funds was mainly due to less expenditure incurred due to Haryana Kaushal Rozgar Nigam rates instead of DC rates, non engagement of home peon and drivers for some Presiding Officers of Labour Courts, less receipt of medical reimbursement claims, less purchase of office items, less touring requirement by officials and less receipt of electricity bills offset by excess due to payment of arrear of pay and increase rates of RRT and arrear of last year. Reasons for final saving of ₹553.27 lakh have not been intimated (September 2024).

Capital

(8) Against the available saving of ₹26,774.82 lakh, an amount of ₹5,529.60 lakh remained unsurrendered.

Grant No. 15- Contd.

(9) In view of the overall saving of ₹26,774.82 lakh, the supplementary grant of ₹3 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original provision.

(10) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-66-Purchase of Plot for Office Building and Construction of Shram Shakti Bhawan at Panchkula	O 1,100.00 R -1,100.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23-24/283-84 dated 20.05.2024).
4250-51-789-99-Skill Training for Scheduled Castes Students	O 1,600.00 R -1,541.95	58.05	58.05	..	Surrender of funds was due to supply of the desktops is to be received in various Government Industrial Training Institute (ITI's) in May-June 2024 and case for sending indents for purchasing of various machinery & equipments to DSD Haryana is under process.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-800-87- Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV- PLO-CAP)	O 10,000.00 R -10,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23- 24/283-84 dated 20.05.2024).
4250-51-800-97- Modernisation of Machinery, Equipment and Furniture	O 5,000.00 S 3.00 R -4,742.12	260.88	260.88	..	Surrender of funds was due to supply of the desktops is to be received in various Government Industrial Training Institutes (ITIs) in May-June 2024 and case for sending indents for purchasing of various machinery & equipments to DSD Haryana is under process and receipt of incomplete cases for purchase of furniture items from Government Industrial Training Institutes.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6202-02-105-93-Loans to Shri Vishwakarma Skill University at village Dudhola District Palwal	O 10,340.00	10,340.00	4,913.00	(-) 5,427.00	Reasons for final saving of ₹5,427 lakh have not been intimated (September 2024).

(11) Three cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-68-Construction of Rozgar Bhawan	O 150.00 R -53.02	96.98	27.56	(-) 69.42	Reasons for surrender of ₹53.02 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23-24/283-84 dated 20.05.2024). Reasons for final saving of ₹69.42 lakh have not been intimated (September 2024).

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-789-98-Training Building for Scheduled Castes Wings	O 500.00 R -414.26	85.74	68.41	(-) 17.33	Reasons for surrender of ₹414.26 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23-24/283-84 dated 20.05.2024). Reasons for final saving of ₹17.33 lakh have not been intimated (September 2024).
4250-51-201-94-Creation of Infrastructure for Development of Industrial Training	O 4,500.00 R -3,393.77	1,106.23	1,048.54	(-) 57.69	Reasons for surrender of ₹3,393.77 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 15/2024-24/ Re-appn. Order 23-24/283-84 dated 20.05.2024). Reasons for final saving of ₹57.69 lakh have not been intimated (September 2024).

Grant No. 15- Concl'd.

(12) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-201- 96- Construction of Labour Court Complex	O 0.10 R -0.10	..	41.84	(+) 41.84	Surrender of funds was due to token money provision to continue this scheme. Reasons for final excess of ₹41.84 lakh have not been intimated (September 2024).

**Grant No. 16 - WELFARE OF SCS AND BCS/ SOCIAL JUSTICE AND EMPOWERMENT/
WELFARE OF EX-SERVICEMEN**

(Major Heads-2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2235-Social Security and Welfare, 2250-Other Social Services, 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4235-Capital Outlay on Social Security and Welfare)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,06,33,26,79	1,19,02,16,99	1,09,22,64,08	(-9,79,52,91)
Supplementary	12,68,90,20			

Amount surrendered during the year

(March 2024)

10,47,99,15

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	57,31,17	57,31,17	6,22,82	(-51,08,35)
Supplementary	..			

Amount surrendered during the year

(March 2024)

51,08,35

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹97,952.91 lakh, surrender of ₹1,04,799.15 lakh on 31 March 2024 proved unrealistic.

Grant No. 16- Contd.

(2) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-90- Establishment Antyodaya Bhawan	O 401.00 R -104.73	296.27	296.27	..	Surrender of funds was mainly due to vacant posts, less engagement of contractual staff, less receipt of electricity bills and less purchase of office items.
2225-01-001-92- Performance Linked Outlay (PLO) for Department of Welfare of Scheduled Caste & Backward Classes (WSB- PLO-REV)	O 20,000.00 R-20,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2225-01-001-95-Setting up hostel for denotified tribes students at Jind	O 45.70 R -12.07	33.63	33.63	..	Surrender of funds was mainly due to vacant post, less receipt of claim for rented building, less receipt of claims under scholarships and stipends, non-receipt of medical reimbursement & leave travel concession claims.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-96-Staff for pre-Matric Scholarship to children of those engaged in unclean occupation	O 97.20 R -62.35	34.85	34.85	..	Surrender of funds was mainly due to vacant post, less receipt of leave travel concession claim, less number of students for scholarships and stipends, less engagement of contractual staff and less hiring of rented buildings.
2225-01-001-97-Pre-Examination Training Centres for Scheduled Castes Candidates	O 145.50 R -24.91	120.59	120.59	..	Surrender of funds was mainly due to vacant post & diminishing cadre, less receipt of leave travel concession & medical reimbursement claims.
2225-01-102-96-Monetary Relief to the Victims of Atrocities	O 2,800.00 R -748.16	2,051.84	2,051.84	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2225-01-190-97-Establishment of Haryana State Commission for Safai Karamcharis	O 100.00 R -20.00	80.00	80.00	..	Reasons for surrender of ₹20 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-190-98- Establishment of Haryana Kesh Kala and Kaushal Vikas Board	O 50.00 R -25.00	25.00	25.00	..	Surrender of funds was mainly due to no appointment of Chairman, Vice-Chairman and Members has been made during the year 2023-24.
2225-01-190-99- Establishment of Haryana Vimukt Ghumantu Jati Vikas Board	O 149.00 R -46.95	102.05	102.05	..	Surrender of funds was due to non-filling up of vacant posts.
2225-01-277-68-Pre-Matric Scholarship to Scheduled Castes students scheme Renamed as and other- Component-I	O 600.00 R -600.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the Secondary Education Department under the scheme.
2225-01-277-80- Upgradation of Merit to SC/ST Students	O 25.00 R -25.00	..	..	..	Reasons for surrender of ₹25 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277-88-Financial Assistance for higher competitive / entrance exam to Schedule Caste student	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-identification of eligible candidate.
2225-01-789-93-Financial Assistance to Institution / Societies belonging to SC and BC	O 20.00 R -12.00	8.00	8.00	..	Surrender of funds was due to less receipt of demands.
2225-01-792-99-Irrecoverable Loans Written Off	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to none receipt of demands.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-793-77-Pradhan Mantri Anusucit Jaati Abhyuday Yojana (PM-AJAY)	O 3,000.00 R -3,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/Re-appn. Order 23-24/322-23 dated 21.05.2024).
2225-01-800-82-Mukhyamantri Vivah Shagun Yojna	O 16,000.00 R -2,447.23	13,552.77	13,552.77	..	Surrender of funds was due to less enrollment of beneficiaries under the scheme offset by excess due to opening of new Object head i.e. 34-other charges instead of 09-grant-in-aid.
2225-01-800-84-Publicity Scheme	O 50.00 R -50.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-800-87-Debates and Seminars on Removal of untouchability	O 20.00 R -20.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
2225-01-800-88-Encouragement awards to Panchayat for their outstanding work	O 50.00 R -50.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
2225-01-800-90-Legal aid	O 22.00 R -22.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-001- 99-Staff for Backward Classes	O 248.00 R -35.00	213.00	213.00	..	Surrender of funds was mainly due to retirement of the Superintendent in the Backward Classes Commission, less hiring of rented buildings, less receipt of demands for vehicle, less repairs of Vehicles of the Commission, non-receipt of medical reimbursement & less receipt of leave travel concession offset by excess due to more receipt of demands for petrol, oil & lubricants and engagement of seven contractual employees.
2225-03-277- 92- Construction of hostel for OBC Boys & Girls	O 200.00 R -200.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-277-95-Pre-Matric scholarship to B.C. Students	O 200.00 R -200.00	..	..	..	Surrender of entire provision fund was due to non-receipt of scholarship and stipends claims.
2235-02-101-64-Control of Drug Trafficking and setting up de-addiction centre in Haryana	O 200.00 R -191.97	8.03	8.03	..	Surrender of funds was due to less receipt of demand from the Non-Governmental Organizations.
2235-02-101-67-District Rehabilitation Centre, Bhiwani Renamed as District Rehabilitation Centre	O 95.35 R -17.41	77.94	77.94	..	Surrender of funds was due to non-filling up of vacant posts and less receipt of leave travel concession, Ex-gratia and electricity bills claims.
2235-02-101-89-Grants-in-aid to other Vol. Organisation of Handicapped Welfare	O 1,550.00 R -281.03	1,268.97	1,268.97	..	Surrender of funds was due less receipt of demands from Non-Governmental Organization.

Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-101-98-Govt. Institute-cum-Braille Library for the Blind Boys, Panipat Renamed as Govt. Institute-cum-Braille Library for the visually impaired	O	436.60	371.72	371.72	..	Surrender of funds was mainly due non-filling up of vacant post, less receipt of medical reimbursement & leave travel concession claims and less engagement of contractual staff offset by excess due to more receipt of ex-gratia claims.
	R	-64.88				
2235-02-104-94-State awards for older persons	O	20.00	..	..	..	Surrender of entire provision was due to non-receipt of application of State Awards from Non-Governmental Organization.
	R	-20.00				
2235-02-104-97-Establishment of day care centre for Senior citizen(Newly Named) Establishment of Sr. Citizen clubs in all Districts Urban Estates of Haryana	O	70.00	28.00	28.00	..	Surrender of funds was due to less receipt of grant-in-aid demands from Non-Governmental Organization.
	R	-42.00				
2235-02-105-99-National Action Plan for Drug De-addiction and Rehabilitation	O	200.00	..	..	..	Surrender of provision was due to non-receipt of funds from Government of India.
	R	-200.00				

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-190- 97- Mukhyamantri Antodya Privar Uthan Mission	O 1.00 S 250.00 R -236.00	15.00	15.00	..	Surrender of funds was due to less receipt of demand from Non-Governmental Organization.
2235-02-199- 98-National Action Plan for Senior Citizens	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to no funds received from Government of India.
2235-02-792- 99- Irrecoverable Loans Written Off	O 15.00 R -15.00	..	..	..	Surrender of funds was due to non-receipt of loan claims.
2235-03-102- 99-Family benefit scheme	O 900.00 R -900.00	..	..	..	Surrender of funds was due to non-grant received by the Government of India.
2235-60-102- 88-Shubhra Jyotsana Pension Scheme	O 1,000.00 R -390.00	610.00	610.00	..	Surrender of funds was due to less pension claims received.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-102-94-Rajiv Gandhi Pariwar Bima Yojna	O 174.00 R -132.67	41.33	41.33	..	Reasons for surrender of ₹132.67 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
2235-60-200-74- Establishment Expenses (Head Quarter)	O 276.00 R -205.08	70.92	70.92	..	Surrender of funds was mainly due to non-filling up of vacant posts, less repair/purchase of vehicles, no purchase of new furniture items and less receipt of demands of computer.
2235-60-200-75-Dr.Shyama Prasad Mukherjee Durghatna Sahayta Yojana	O 800.00 R -670.00	130.00	130.00	..	Surrender of funds was due to less enrollment of beneficiaries under this scheme.
2235-60-200-76-Provision for Financial Assistance to War Widows of Defence Forces Personnels	O 134.00 R -24.78	109.22	109.22	..	Surrender of funds was due to decrease in number of beneficiaries.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-77-Ex-Gratia to persons of Central Para Military Forces for gallantry action with terrorists	O 500.00 R -389.50	110.50	110.50	..	Surrender of funds was due to less receipt of ex-gratia claims.
2235-60-200-78-Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings / Projects	O 200.00 R -200.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
2235-60-200-81-Provision for Sainik School	O 1,312.00 R -448.73	863.27	863.27	..	Surrender of funds was due to less receipt of claims under scholarships, diet & clothing allowances and less expenditure on construction of Sainik School, Rewari.
2235-60-200-82-Provision for incentive to Rashtriya Indian Military Academy	O 300.00 R -58.00	242.00	242.00	..	Surrender of funds was due to less receipt of claims of Gentlemen Cadets under the scheme.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-83-Relief to persons effected by riots	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of grant-in-aid demands.
2235-60-200-88-Provision for Disabled ESM	O 67.00 R -11.31	55.69	55.69	..	Surrender of funds was due to decrease in number of beneficiaries.
2235-60-200-93-Cash award to the awardees of Territorial Army Decorating/ Territorial Army Medal	O 80.50 R -10.18	70.32	70.32	..	Surrender of funds was due to less claims for award under the scheme .
2235-60-200-95- Rewards to Soldiers, Sailors and Airmen for acts of gallantry in the Kashmir Campaign etc.	O 2,000.00 R -787.32	1,212.68	1,212.68	..	Surrender of funds was due to less claims under the scheme.
2235-60-200-96-Provision for financial assistance to ESM above the age of 60 years	O 1,550.00 R -356.71	1,193.29	1,193.29	..	Surrender of funds was due to decrease in number of beneficiaries.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-97-Provision for financial assistance to widows of ESM not in receipt of family pension	O 3,700.00 R -775.85	2,924.15	2,924.15	..	Surrender of funds was due to decrease in number of beneficiaries.
2235-60-200-98-Expenditure on D.S.S.& A. Board (98-Establishment Expenses)	O 3,445.00 R -1,418.90	2,026.10	2,026.10	..	Surrender of funds was mainly due to non-filling up of vacant post, less hiring of daily wages staff, non-organization of training programmes, less receipt of ex-gratia claim, less purchase of furniture items and less receipt of demands for vehicle maintenance/ repair.
2235-60-200-99-Contribution to National Workers Relief fund	O 1,250.00 R -300.00	950.00	950.00	..	Surrender of funds was due to less receipt of claims under the scheme.
2235-60-789-97-Pension to Differently abled Persons for (Scheduled Castes)	O 12,000.00 R -1,988.50	10,011.50	10,011.50	..	Surrender of funds was due to less enrollment of beneficiaries under this scheme.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-789- 99-Old Age Samman Allowance for Scheduled Castes Widows	O 1,15,000.00 R -13,360.75	1,01,639.25	1,01,639.25	..	Surrender of funds was due to less enrollment of beneficiaries under this scheme.

(3) Three cases in which expenditure was less than the original budget provision but no amount was surrendered resulted in an amount remaining unsundered, which indicates that re-appropriation order were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2250-51-102- 99-Grant-in- aid to Haj Committee	O 77.00	77.00	19.25	(-) 57.75	Reasons for final saving of ₹57.75 lakh have not been intimated (September 2024).
2250-51-103- 98-Gurdwara Elections under the Sikh Gurudwaras Act, 1925	O 123.53	123.53	57.30	(-) 66.23	Reasons for final saving of ₹66.23 lakh have not been intimated (September 2024).
2250-51-800- 99-Misc. Trade Fairs	O 197.25	197.25	151.86	(-) 45.39	Reasons for final saving of ₹45.39 lakh have not been intimated (September 2024).

Grant No. 16- Contd.

(4) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001- 98-District Staff	O 3,552.50 R -789.40	2,763.10	2,763.44	(+) 0.34	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, non-condemnation of vehicle, less engagement of daily wages/professional staff and apprentices offset by excess due to more receipt of medical reimbursement claims. Reasons for final excess of ₹0.34 lakh have not been intimated (September 2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-99- Headquarter Staff (98- Establishment Expenses)	O 1,033.00 R -488.15	544.85	545.14	(+) 0.29	Surrender of funds was mainly due to vacant posts, transfer of some data entry operator (DEO) in field and less deployment of personnel from Hartron, less hiring of staff on contractual basis, less receipt of medical reimbursement claims, non purchase of new furniture items and less purchase of computers and printer. Reasons for final excess of ₹0.29 lakh have not been intimated (September 2024).
2235-60-200-84- Contribution from Govt. for IV class employees in new Group Insurance Scheme	O 54.00 R -27.36	26.64	32.00	(+) 5.36	Surrender of funds was due to more retirements and non-filling up of vacant posts. Reasons for final excess of ₹5.36 lakh have not been intimated (September 2024).

Grant No. 16- Contd.

(5) In the following case where excessive supplementary grant was obtained and later on a part of supplementary grants reduced through re-appropriation on 31 March 2024 by the Finance Department, which indicates that budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277- 77-Dr. Ambedkar Medhavi Chhatar Yojna	O 5,000.00 S 2,000.00 R -822.78	6,177.22	6,177.22	..	Surrender of funds was due to less registration of beneficiaries under this scheme.

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-283- 99-Dr. B.R. Ambedkar Housing Navinikaran Yojana	O 10,000.00 S 10,000.00 R-12,817.50	7,182.50	7,182.50	..	Reasons for surrender of ₹12,817.50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001- 99-Staff for Headquarters (SJE) (98- Establishment Expenses)	O 966.20 S 80.22 R -227.15	819.27	819.27	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement claims, less engagement of contractual workers, less receipt of scholarship and stipends cases and demand of disability Commissioner and less purchase of office items.
2235-60-102- 96-Financial Assistance to Destitute Women and Widow	O 2,12,120.00 S 28,420.46 R -11,081.61	2,29,458.85	2,29,458.85	..	Surrender of funds was mainly due to less enrollment of beneficiaries under this scheme.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-102- 99-Pension to Aged, Physically Handicapped and Destitute Women & Widows Staff at District Level (98- Establishment Expenses)	O 2792.00 S 90.00 R -453.36	2,428.64	2,428.59	(-) 0.05	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of leave travel concession claims, less engagement of contractual staff, less demands of petrol, oil & lubricants, less receipt of electricity bills and less touring by officers. Reasons for final saving of ₹0.05 lakh have not been intimated (September 2024).

(7) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered more than the actual saving through re-appropriation that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277- 99-Post-Matric Scholarships to Scheduled Castes	O 20,500.00 S 4,060.70 R -9,660.70	14,900.00	20,300.19	(+) 5,400.19	Surrender of funds was due to less registration of beneficiaries under this scheme. Reasons for final excess of ₹5,400.19 lakh have not been intimated (September 2024).

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-277- 93-Post Matric Scholarship to BC Students Renamed as for OBC, EBC and DNT Students Component - II	O 7,000.00 S 4,500.00 R -10,111.92	1,388.08	3,008.71	(+) 1,620.63	Surrender of funds was due to this scheme is sharing basis and application of scholarship and stipends was not received at time because of technical issue. Reasons for final excess of ₹1,620.63 lakh have not been intimated (September 2024).

(8) Excess occurred mainly under:-

Head		Total Grant (Rs in lakh)	Actual Expenditure (Rs in lakh)	Excess(+) Saving(-) (Rs in lakh)	Remarks
2225-01-190- 95- Establishment of Haryana Scheduled Caste Commission	O 50.00 R 318.02	368.02	368.02	..	Augmentation of provision through re-appropriation was due to more receipt of grant-in-aid claims.
2235-02-190- 98-G.I.A. to Haryana State Social Welfare Advisory Board (100%)	O 110.00 R 120.00	230.00	230.00	..	Augmentation of provision through re-appropriation was due to more receipt for organising woman awareness camp.

Grant No. 16- Contd.

Capital

(9) Saving occurred mainly under the following heads:-

Head		Total Grant (Rs in lakh)	Actual Expenditure (Rs in lakh)	Excess(+) Saving(-) (Rs in lakh)	Remarks
4225-03-190-99- Share Capital to Haryana Backward Classes Kalyan Nigam, Chandigarh	O 828.97 R -541.47	287.50	287.50	..	Reasons for surrender of ₹541.47 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
4235-02-101-92-Accessible India Campaign Sugamya Bharat Abhiyan (SIPDA)	O 1,800.00 R -1,800.00	..	..	..	Reasons for surrender of ₹1,800 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
4235-02-101-93-Purchase of Institutional Plot for Construction of Building of Directorate (Swaran Jayanti)	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-completion of construction of directorate building.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-101-98-G.I.B. Panipat (Boys/Girls)	O 100.00 R -100.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/ Re-appn. Order 23-24/322-23 dated 21.05.2024).
4235-02-104-99-Home for Aged and Infirms Rewari (Swaran Jayanti Project) Renamed as Old Age Homes	O 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 16/2024-24/Re-appn. Order 23-24/322-23 dated 21.05.2024).

Grant No. 16- Concl.

(10) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4225-01-800-99- Construction of Kalyan Bhawan	O 1.00 R 334.32	335.32	335.32	..	Augmentation of provision was due to payment of ₹335.32 lakh to Haryana Shehri Vikas Parishad, Panipat to implement the Chief Minister Announcement no. 18398 to construct the hostel of 0.32 acre in Sector-19, Panipat.

Grant No. 17 - BUILDINGS AND ROADS/ TRANSPORT/ CIVIL AVIATION

(Major Heads-2041-Taxes on Vehicles, 2059-Public Works, 2216-Housing, 3053-Civil Aviation, 3054-Roads and Bridges, 3055-Road Transport, 4059-Capital Outlay on Public Works, 4202-Capital Outlay on Education, Sports, Art and Culture, 4216-Capital Outlay on Housing, 4250-Capital Outlay on other Social Services, 5053-Capital Outlay on Civil Aviation, 5054-Capital Outlay on Roads and Bridges, 5055-Capital Outlay on Road Transport, 7055-Loans for Road Transport)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	55,14,07,00	60,14,07,00	46,72,34,79	(-)13,41,72,21
Supplementary	5,00,00,00			

Amount surrendered during the year

(March 2024)

12,67,34,50

Charged

Original	5,00	5,00	0	(-)5,00
Supplementary	..			

Amount surrendered during the year

(March 2024)

5,00

Capital

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	45,72,85,00	56,46,77,00	41,30,36,76	(-)15,16,40,24
Supplementary	10,73,92,00			

Amount surrendered during the year

(March 2024)

11,55,78,81

Charged

Original	50,00,00	1,50,00,00	1,33,55,13	(-)16,44,87
Supplementary	1,00,00,00			

Grant No. 17 - Contd.*Amount surrendered during the year**(March 2024)*

15,28,85

*Notes and Comments :***Revenue****Voted Grant**

(1) Of the ultimate saving of ₹1,34,172.21 lakh, ₹7,437.71 lakh remained unsurrendered.

(2) In view of overall saving of ₹1,34,172.21 lakh, the supplementary grant of ₹50,000 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001-87- Performance Linked Outlay (PLO) for PWD (B&R) (BAR-PLO- REV)	O 12,000.00	12,000.00	..	(-) 12,000.00	Reasons for final saving of ₹12,000 lakh have not been intimated (September 2024).
2059-80-001-95- Architectural Unit (98- Establishment Expenses)	O 1,648.00 R -449.74	1,198.26	1,198.26	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession/ex-gratia claims, non finalization of purchase, less engagement of outsourced staff and less purchase of office items.

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 99-Direction	O 4,292.50 R -752.69	3,539.81	3,539.81	..	Surrender of funds was due to non-filling up of vacant posts, less engagement of outsourced staff and non-clearance of the bill at the fag end of the year offset by excess due to more receipt of medical reimbursement and ex-gratia claims.
2059-80-104- 99-Non- residential buildings hired/ requisitioned/ leased by P.W.D.	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand in time under this head of account from field office.
2216-03-196- 99-Paradhan Mantri Awas Yojna (Rural Normal)	O 6,072.00 R -5,717.00	355.00	355.00	..	Surrender of funds was due to non-release of expected 1st and 2nd installment of Beneficiary Led Construction (BLC) beneficiaries by the Government of India.

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-03-789-99-Paradhan Mantri Awas Yojna (Rural SC)	O 4,968.00 R -4,784.00	184.00	184.00	..	Surrender of funds was due to non-release of expected 1st and 2nd installment of Beneficiary Led Construction (BLC) beneficiaries by the Government of India.
2216-80-001-99-To Establish the Directorate Office	O 238.00 R -168.65	69.35	69.35	..	Surrender of funds was mainly due to non-engagement of professional staff, permanent office of the directorate is to be established, non-receipt of leave travel concession claim, only 3 regular officers i.e. Director, Additional Director and AO, non-establishment of permanent office of HFA and no vehicle was purchased offset by excess due to more engagement of contractual staff.
3053-01-190-99-Scheme for Viability Gap Funding (RCS-UDAN) {98-NSOP UDAN (Non Scheduled Operator Permit)}	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to extension of airstrips works, flight were not commencement at Hisar airport, due to this reason budget was not utilized and ministry of civil aviation not allotted the routes from Hisar airport to the airlines.

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3053-01-190-99-Scheme for Viability Gap Funding (RCS-UDAN) {99-RCS UDAN (Regional Connectivity Scheme)}	O 25.00 R -25.00	..	..	..	Surrender of entire provision was due to extension of airstrips works, flight were not commencement at Hisar airport, due to this reason budget was not utilized and ministry of civil aviation not allotted the routes from hisar airport to the airlines.
3053-02-001-99-Scheme for Establishment Expenditure for Integrated Aviation Hub at Hisar	O 814.00 R -257.02	556.98	556.98	..	Surrender of funds was mainly due to less hiring of contractual employees, less demand received in concern object head, less touring by the officials and less purchase of office items.
3053-80-001-99-Head Quarter Staff	O 397.00 R -125.36	271.64	271.64	..	Surrender of funds was mainly due to retirement of some officials, less leave travel concession claims and less office expenses offset by excess due to more receipt of medical reimbursement claims.

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3053-80-003-98-Grants-in-aid to Aviation Clubs and Institutions	O 150.00 R -120.00	30.00	30.00	..	Reasons for surrender of ₹120 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024).
3054-01-337-98-Relief for toll charges for road users of National Highways in the State of Haryana	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-receipt of toll claims for relief of toll charges for roads users of national highways in the state, nil expenditure is booked under this head of account.
3054-80-797-99-Transfer from CRF-Inter Account Transfer	O 15,000.00	15,000.00	10,860.00	(-) 4,140.00	Reasons for final saving of ₹4,140.00 lakh have not been intimated (September 2024).
3055-51-001-97-Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV)	O 5,000.00 R -5,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-001- 99-Central Offices	O 3,588.00 R -705.30	2,882.70	2,882.70	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional staff under outsourcing policy, less deployment of apprentices and contractual staff offset by excess due to more purchase of office items.
3055-51-792- 51-NA	O 300.00 R -272.68	27.32	27.32	..	Reasons for surrender of ₹272.68 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024).

(4) The cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-60-53-99- Maintenance & Repair	O 1,000.00 R -472.90	527.10	386.76	(-) 140.34	Surrender of funds was due to less functions/events organised by Government/local Administrations in respect of very very important person (VVIP's). Reasons for final saving of ₹140.34 lakh have not been intimated (September 2024).
2059-80-001- 94-Land Acquisition Officer	O 843.00 R -500.69	342.31	341.09	(-) 1.22	Surrender of funds was mainly due to non-filling up of vacant posts, contractual services as per Government outsourcing policy, less receipt of ex-gratia claim and less touring by the officers/officials offset by excess due to more receipt of medical reimbursement claims. Reasons for final saving of ₹1.22 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 96-Execution	O 51,985.00 R -5,308.22	46,676.78	46,021.14	(-) 655.64	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less payment of energy bills and less touring by the officers/officials offset by excess due to more engagement of staff through Haryana Kaushal Rozgar Nigamand. Reasons for final saving of ₹655.64 lakh have not been intimated (September 2024).
2059-80-001- 97-Supervision	O 3,388.00 R -860.38	2,527.62	2,386.94	(-) 140.68	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, less touring by the officers/officials and non-clearance of the bill at the fag end of the year offset by excess due to more receipt of ex-gratia claims. Reasons for final saving of ₹140.68 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-052- 96-Machinery	O 1,505.50 R -170.78	1,334.72	1,334.69	(-) 0.03	Surrender of funds was due to less approvals regarding purchase of new machinery offset by excess due to actual maintenance of machinery works all over the Haryana. Reasons for final saving of ₹0.03 lakh have not been intimated (September 2024).
3054-04-337- 99-District Roads	O 32,500.00 R-29,738.14	2,761.86	2,728.81	(-) 33.05	Reasons for surrender of ₹29,738.14 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final saving of ₹33.05 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201- 97-C-Repair and Maintenance	O 27,527.00 R -5,964.92	21,562.08	21,560.43	(-) 1.65	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia and leave travel concession claims, less repair and maintenance work of office buildings. Reasons for final saving of ₹1.65 lakh have not been intimated (September 2024).

(5) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were augmented injudiciously. There was no need for augmentation of provision as the actual expenditure in this case remained below the original budget provision which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-799- Suspense	O 1,100.00 R 323.55	1,423.55	397.37	(-) 1,026.18	Augmentation of provision was due to material is credited and debited against the stocks of workshop and inter-divisional transfer of material against the ongoing works. Reasons for final saving of ₹1,026.18 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

(6) The following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than actual saving that resulted in excess expenditure incurred:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2041-51-102-98-Road safety Awareness & Computerization of Regulatory wing	O 5,500.00 R -2,682.54	2,817.46	3,818.49	(+) 1,001.03	Surrender of funds was due to less hiring of vehicles for law and orders and pending bills are not claimed by the agency. Reasons for final excess of ₹1,001.03 lakh have not been intimated (September 2024).
2041-51-102-99-Inspection Staff	O 5,662.00 R -972.70	4,689.30	4,700.21	(+) 10.91	Surrender of funds was mainly due to vacant post, less receipt of medical reimbursement, ex-gratia claims, less purchase of offices vehicles offset by excess due to diversion has been made from salary head and more hiring of contractual employees. Reasons for final excess of ₹10.91 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-053- 99-Other Maintenance Expenditure (99- Administration of Justice)	O 300.00 R -41.02	258.98	309.38	(+) 50.40	Surrender of funds was due to less claims of Employee Pension Scheme (EPS)/bills at the flag end of the year and respect of judicial residences estimates of S/R was approved by the building committee of Hon'ble High court. Reasons for final excess of ₹50.40 lakh have not been intimated (September 2024).
2216-05-800- 98-Lease Charges	O 35.00 R -35.00	..	28.34	(+) 28.34	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final excess of ₹28.34 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201- 96-F-Other Expenditure	O 9,750.00 R -9,750.00	..	9,250.00	(+) 9,250.00	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final excess of ₹9,250 lakh have not been intimated (September 2024).
3055-51-201- 98-B- Operations	O 2,34,182.00 R -26,222.58	2,07,959.42	2,07,989.82	(+) 30.40	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement and ex-gratia/leave travel concession claims and less deployment of daily paid labourers offset by excess due to more deployment of contractual staff. Reasons for final excess of ₹30.40 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-99-A-Management	O 15,930.00 R -1,292.07	14,637.93	14,665.83	(+) 27.90	Surrender of funds was due to non-filling up of vacant posts, less receipt of ex-gratia, medical reimbursement claims offset by excess due to more deployment of contractual staff. Reasons for final excess of ₹27.90 lakh have not been intimated (September 2024).
3055-51-800-97-C-Repair and Maintenance	O 1,216.50 R -423.01	793.49	793.62	(+) 0.13	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of ex-gratia claims and less payment of electricity bills offset by excess due to more deployment of contractual staff. Reasons for final excess of ₹0.13 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-800- 99-A- Management	O 377.00 R -92.50	284.50	284.63	(+) 0.13	Surrender of funds was mainly due to non-filling up of vacant post and less receipt of leave travel concession, ex-gratia claims offset by excess due to more deployment of contractual staff and more receipt of medical reimbursement claims. Reasons for final excess of ₹0.13 lakh have not been intimated (September 2024).

(7) A case in which excessive supplementary grant has been obtained injudiciously and later on a part of the supplementary grant was surrendered through re-appropriation surrendered through re-appropriation on 31 March 2024 by the Finance Department less than the actual saving resulted in an amount remaining unsurrendered, which indicates that the budget estimates were not prepared appropriately is discussed on next page:-

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-04-337- 98-Rural Roads	O 60,000.00 S 50,000.00 R-36,601.41	73,398.59	73,133.73	(-) 264.86	Surrender of funds was due to less allocation of revised budget and progress of ongoing works have been effected in the last quarter of 2023-24. Reasons for final saving of ₹264.86 lakh have not been intimated (September 2024).

(8) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-02-192- 99-Paradhan Mantri Awas Yojna (Urban Normal)	O 15,000.00 R 2,338.06	17,338.06	17,338.06	..	Augmentation of provision through re-appropriation was due to more release of Government of India installment of Beneficiary Led Construction (BLC) by the Government of India.

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-02-789-99-Pardhan Mantri Awas Yojna (Urban SC)	O 10,000.00 R 2,007.46	12,007.46	12,007.46	..	Augmentation of provision through re-appropriation was due to more release of Government of India installment of Beneficiary Led Construction (BLC) beneficiaries by the Government of India.
2216-05-001-99-Direction and Administration (Amount transferred pro-rata provision of Estt. to 2059-Public Works)	O 2,400.00	2,400.00	6,756.73	(+) 4,356.73	Reasons for final excess of ₹4,356.73 lakh have not been intimated (September 2024).
2216-05-052-99-Machinery and Equipment charges transferred to 2059-Public Works	O 50.00	50.00	168.54	(+) 118.54	Reasons for final excess of ₹118.54 lakh have not been intimated (September 2024).
3054-80-052-99-Establishment Charges (Prorata) transferred from 2059-Public Works	O 450.00	450.00	977.38	(+) 527.38	Reasons for final excess of ₹527.38 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

(9) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were augmented more than actual expenditure, resulting in saving is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-053- 99-Other Maintenance Expenditure (88-General Maintenance and Repair)	O 4001.00 R 763.35	4,764.35	4,655.06	(-) 109.29	Augmentation of provision through re-appropriation was due to meet out the various maintenance and repair works of residential buildings/houses of Public Works Department (Building and Roads) colonies and in respect of various client departments. Payments of labour deployed on these buildings are also charged in this head of account. Reasons for final saving of ₹109.29 lakh have not been intimated (September 2024).

(10) The cases of re-appropriation order issued by the Finance Department, in which budget provision was augmented less than the actual expenditure that resulted in excess expenditure incurred are discussed on next page:-

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-053-99- Maintenance and Repairs	O 10,000.00 R 4,723.62	14,723.62	15,363.28	(+) 639.66	Augmentation of provision through re-appropriation was due to maintenance and repair works of non-residential buildings all over the Haryana of including the various client departments. Payments of labour deployed on these buildings are also charged in this head of account. Reasons for final excess of ₹639.66 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-03-337- 51-Na	O 4,000.00 R 3,679.11	7,679.11	7,715.40	(+) 36.29	Augmentation of provision through re-appropriation was due to more sanctioning of new works as well as Member of Legislative Assembly (MLA) priority works. The fund amounting to ₹4,000 lakh was diverted from head 3054-MDR, hence total budget was ₹8000 lakh and against this expenditure was incurred to ₹7,679.11 lakh. Reasons for final excess of ₹36.29 lakh have not been intimated (September 2024).

Capital

(11) Of the ultimate saving of ₹1,51,640.24 lakh, ₹36,061.43 lakh remained unsurrendered.

(12) In view of overall saving of ₹1,51,640.24 lakh, the supplementary grant of ₹1,07,392 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

Grant No. 17 - Contd.

(13) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-60- Construction of Judicial Complex at Bawal at Rewari	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for land payment of judicial complex at bawal.
4059-80-001-98- Performance Linked Outlay (PLO) for Department PWD (B&R) (BAR-PLO-CAP)	O 75,481.00	75,481.00	..	(-) 75,481.00	Reasons for final saving of ₹75,481 lakh have not been intimated (September 2024).
5053-60-052-98-Air Traffic Control facilities at different Aerodromes	O 35.00 R -35.00	..	..	..	Surrender of entire provision was due to not received demands from HICA spare parts of trainers aircrafts.
5053-60-052-99-Purchase of Spare Parts, Air Crafts & Other Equipments	O 12,500.00 R -10,490.01	2,009.99	2,009.99	..	Surrender of funds was due to non-receipt of demands by the department.

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-03-101-81- Construction of Bridges in Haryana State (99- Construction of Bridges and Railway Over Bridges under State Scheme)	O 6,000.00 R -2,851.11	3,148.89	3,148.88	(-) 0.01	Surrender of funds was due to non-sanctioning of new works. Reasons for final saving of ₹0.01 lakh have not been intimated (September 2024).
5054-04-101-84- Construction of Bridges and Railway Over Bridges in Haryana State (98- Construction of Bridges and Railway Over Bridges under National Capital Region Scheme)	O 9,300.00 R -2,240.05	7,059.95	7,059.95	..	Surrender of funds was due to less sanctioning of new works under this scheme.
5054-04-337-49-Rural Road under PMGSY Scheme (99- Upgradation of rural roads in Ambala Circle CFC)	O 37,500.00 R-19,011.78	18,488.22	18,488.22	..	Reasons for surrender of ₹19,011.78 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-99-District Roads (98-Construction strengthening/widening under National Capital Region Scheme)	O 13,000.00 R -2,115.44	10,884.56	10,884.56	..	Surrender of funds was due to non-sanctioning of new works under this scheme.
5054-04-789-99-Construction/Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area (97-National Capital Region Contribution)	O 3,800.00 R -657.23	3,142.77	3,142.77	..	Surrender of funds was due to non-sanctioning of new works under this scheme.
5054-80-190-99-Equity Capital to Haryana Rail Infrastructure Development (HRIDC)	O 3,000.00 R -3,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/Re-appn. Order 23-24/452-53 dated 05.06.2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5055-51-050-76- Performance Linked Outlay (PLO) for Transport (TRA-PLO- CAP)	O 15,000.00 R-15,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/Re-appn. Order 23-24/452-53 dated 05.06.2024).
5055-51-050-77-Purchase of Land and Construction of Building for Regulatory Wing	O 2,000.00 R -1,943.66	56.34	56.34	..	Reasons for surrender of ₹1,943.66 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024).
5055-51-103-76-Haryana Roadways Depots	O 200.00 R -195.15	4.85	4.85	..	Reasons for surrender of ₹195.15 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/Re-appn. Order 23-24/452-53 dated 05.06.2024).
5055-51-800-77-Driver Training School	O 50.00 R -49.00	1.00	1.00	..	Surrender of funds was due to less hiring of private vehicles for law and order.

Grant No. 17 - Contd.

(14) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-04-105-99-Buildings (Public Libraries)	O 1,000.00 R -997.03	2.97	..	(-) 2.97	Surrender of funds was due to non-sanctioning of works by client departments. Reasons for final saving of ₹2.97 lakh have not been intimated (September 2024).
4216-01-106-76-Swaran Jayanti Scheme for Residential Complex/ Transit Flats at Sub Division Level	O 1,000.00 R -884.23	115.77	97.55	(-) 18.22	Reasons for surrender of ₹884.23 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs /G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final saving of ₹18.22 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-03-337-87- Construction Strengthening/ Widening and Upgradation of Roads under CRIF	O 15,000.00 R -5,411.99	9,588.01	9,347.42	(-) 240.59	Surrender of funds was due to less sanctioning of works from Ministry of Road Transport & Highways (MoRTH). Reasons for final saving of ₹240.59 lakh have not been intimated (September 2024).
5054-04-101-84- Construction of Bridges and Railway over Bridges in Haryana State (99- Construction of Bridges and Railway Over Bridges under State Scheme)	O 40,000.00 R-20,992.73	19,007.27	17,875.45	(-) 1,131.82	Reasons for surrender of ₹20,992.73 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final saving of ₹1,131.82 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Roads (97-Construction strengthening/widening and bye passes of roads for NABARD Scheme)	O 18,000.00 R -6,002.06	11,997.94	11,845.84	(-) 152.10	Surrender of funds was due to delay in sanctioning of new projects from National Bank for Agriculture and Rural Development (NABARD) as well as due to delay in start of works. Reasons for final saving of ₹152.10 lakh have not been intimated (September 2024).
5054-04-789-99-Construction/Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area (98-NABARD Contribution)	O 5,500.00 R -1,766.80	3,733.20	3,711.33	(-) 21.87	Surrender of funds was due to delay in sanctioning of new projects from National Bank for Agriculture and Rural Development (NABARD) as well as due to delay in start of works. Reasons for final saving of ₹21.87 lakh have not been intimated (September 2024).

(15) The cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was more than the actual saving resulted in excess expenditure incurred, which indicate that re-appropriation order by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-98-Administration of Justice	O 8,000.00 R -4,995.20	3,004.80	3,234.26	(+) 229.46	Surrender of funds was due to sanctioning of less work and non-clearance of work bill for 03/2024 under the scheme. Reasons for final excess of ₹229.46 lakh have not been intimated (September 2024).
4059-60-051-99-Public Works	O 6,000.00 R -381.99	5,618.01	7,079.92	(+) 1,461.91	Surrender of funds was due to non-clearance of work bill in the month of 03/2024 and less purchase of new vehicles. Reasons for final excess of ₹1,461.91 lakh have not been intimated (September 2024).
4216-01-106-96-Public Works	O 2,500.00 R -1,733.44	766.56	982.46	(+) 215.90	Surrender of funds was due to less sanctioning of new works under this scheme. Reasons for final excess of ₹215.90 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-99-Administration of Justice	O 5,000.00 R -3,258.00	1,742.00	1,860.24	(+) 118.24	Surrender of funds was due to less sanctioning of new works under this scheme. Reasons for final excess of ₹118.24 lakh have not been intimated (September 2024).
5053-60-102-99-Maintenance of Aerodromes	O 4,500.00 R -2,466.32	2,033.68	2,041.65	(+) 7.97	Reasons for surrender of ₹2,466.32 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final excess of ₹7.97 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-101-84- Construction of Bridges and Railway Over Bridges in Haryana State (97- Construction of Bridges and Railway Over Bridges under NABARD Scheme)	O 1,500.00 R -1,252.51	247.49	276.83	(+) 29.34	Reasons for surrender of ₹1,252.51 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final excess of ₹29.34 lakh have not been intimated (September 2024).
5054-04-337-98-Rural Roads (98- Construction strengthening/ widening and bye passes of roads for National Capital Region Scheme)	O 13,900.00 R -3,989.61	9,910.39	9,922.82	(+) 12.43	Surrender of funds was due to non-sanctioning of new works under this scheme. Reasons for final excess of ₹12.43 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337- 99-District Roads (99-District Roads)	O 7,000.00 R -3,047.47	3,952.53	4,290.42	(+) 337.89	Surrender of funds was due to non-sanctioning of new works under this scheme. Reasons for final excess of ₹337.89 lakh have not been intimated (September 2024).
5054-04-789- 99- Construction/ Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area (99-State Contribution)	O 7,000.00 R -2,841.97	4,158.03	4,259.72	(+) 101.69	Surrender of funds was due to non-sanctioning of new roads/projects under this scheme. Reasons for final excess of ₹101.69 lakh have not been intimated (September 2024).

(16) A case, in which the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation less than the actual saving resulted in an amount remaining unsundered, which indicates that the budget estimates were not prepared appropriately is discussed on next page:-

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-102- 98-Swaran Jayanti Integrated Aviation Hub At Hisar	O 50,000.00 S 17,244.00 R-28,158.23	39,085.77	38,999.84	(-) 85.93	Reasons for surrender of ₹28,158.23 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/Cs/ G.No. 17/2024-25/ Re-appn. Order 23-24/452-53 dated 05.06.2024). Reasons for final saving of ₹85.93 lakh have not been intimated (September 2024).

(17) A case, in which the supplementary grant has been obtained unnecessary. There was no need for obtaining the supplementary grant as there was no expenditure in this case which indicates that budget estimates were not prepared appropriately. Subsequently, supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department less than the actual saving resulted in an amount remaining unsundered is discussed on next page:-

Grant No. 17 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-48-Special Assistance to State for Capital Investment under Pradhan Mantri Gatishakti Scheme (99-Widening (5.50m to 7.00m) Strengthening & IPB on (MES) from KM 0 to 11.50m in Gurugram & Nuh Distt)	O .. S 1,366.00 R -880.34	485.66	..	(-) 485.66	Surrender of funds was due to delay in starting of new works under this scheme. Reasons for final saving of ₹485.66 lakh have not been intimated (September 2024).

(18) In the following case, excessive supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. Subsequently, a part of the supplementary grant was surrendered through re-appropriation less than the actual saving resulted in an amount remaining unsurrendered, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-80-800-98-Construction of New Railway Lines in Haryana State	O 5,000.00 S 3,383.00 R -2,574.69	5,808.31	5,807.22	(-) 1.09	Surrender of funds was due to non-receipt of demands from railway authority (as state share). Reasons for final saving of ₹1.09 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

(19) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5055-51-102-77-Haryana Roadways Depots	O 15,000.00 R 14,653.08	29,653.08	29,653.08	..	Augmentation of provision through re-appropriation was due to more purchase of office items.
7055-51-190-99-Loans to Haryana Rail Infrastructure Development (HRIDC)	O .. S 20,820.00	20,820.00	58,438.00	(+) 37,618.00	Reasons for final excess of ₹37,618 lakh have not been intimated (September 2024).

(20) In the following case, the supplementary grant has been obtained insufficiently and later on re-appropriation order issued by Finance Department on 31 March 2024 in which amount was augmented through re-appropriation order was less than the actual expenditure resulted in excess expenditure incurred:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Roads (99-Construction strengthening/widening and bye passes of roads for State Scheme)	O 50,000.00 S 46,000.00 R 19,746.27	1,15,746.27	1,16,189.24	(+) 442.97	Augmentation of provision through re-appropriation was due to more sanctioning of new works/projects under this scheme. Reasons for final excess of ₹442.97 lakh have not been intimated (September 2024).

Grant No. 17 - Contd.

(21) In the following case, the supplementary grant has been obtained inadequately and later on reduced through re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-48-Special Assistance to State for Capital Investment under Pradhan Mantri Gatishakti Scheme (98-Const of 2-lane road from Panchgaon to Farukhnagar via Jamalpur by widening & recons in the Gurugram)	O .. S 3,579.00 R -510.68	3,068.32	3,769.51	(+) 701.19	Surrender of funds was due to delay in starting of new works under this scheme. Reasons for final excess of ₹701.19 lakh have not been intimated (September 2024).

Charged Appropriation

(22) Of the ultimate saving of ₹1,644.87 lakh, ₹116.02 lakh remained unsurrendered.

(23) A case, in which excessive supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. Subsequently, a part of the supplementary grant was surrendered through re-appropriation less than the actual saving resulted in an amount remaining unsurrendered, which indicates that the budget estimates were not prepared appropriately is discussed on next page:-

Grant No. 17 - Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-80-800-99-Research	O 5,000.00 S 10,000.00 R -1,528.85	13,471.15	13,355.13	(-) 116.02	Surrender of funds was due to non-finalization of some arbitration/court case matters under this scheme. Reasons for final saving of ₹116.02 lakh have not been intimated (September 2024).

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

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2021-22, 2022-23 and 2023-24 are tabulated below:-

Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Percentage	
				Direction & Administration Charges to works outlay	Machinery and Equipment Charges to works outlay
(₹ in lakh)					
2021-22	3,83,209.27	55,826.03	7,108.12	14.57	1.85
2022-23	4,71,367.80	85,383.94	8,967.39	18.11	1.90
2023-24	4,46,210.66	84,657.96	7,564.90	18.97	1.70

(25) **Suspense transactions:-** The expenditure under the grant includes ₹10,834.12 lakh under the head "Suspense".

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

- (i) Purchases
- (ii) Stock

Grant No. 17 - Contd.

(iii) Miscellaneous Public Works Advances and

(iv) Workshop Suspense

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

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

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

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

(a) sales of material on credit;

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

(c) losses and retrenchments ; and

(d) other items awaiting adjustment.

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

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

The details of transactions under "Suspense" in the grant during the year 2023-24 together with the opening and closing balances were as follows:-

Sub heads of Suspense	Opening balance	Debit	Credit	Closing balance
	Debit (+) Credit (-)			Debit (+) Credit (-)
(₹ in lakh)				
Purchase	(-)21.18*	0	0	(-)21.18*
Stock	(+)14,070.64	(+)1,880.78	(-)1,622.23	(+)14,329.19
Miscellaneous Public Works Advances	(+)5,087.41	(+)755.29	(-)616.47	(+)5,226.23
Workshop Suspense	(-)8,700.12	0	0	(-)8,700.12
Total	(+)10,436.75	(+)2,636.07	(-)2,238.7	(+)10,834.12

*The operation of the sub-head 'Purchase' under the minor head 'Suspense' of the major head '2059- Public Works' have been dispensed with the Financial Year 1982-83.

Grant No. 17 - Contd.

(26) **Subventions from the Central Road Fund:-** Additional revenue realized from increase in excise and import duties on motor spirit is credited to the 'Central Road Fund,' constituted by the Government of India. From this Fund subventions are made to the States and Union Territories for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited as grant from the Government of India. An equal amount is transferred to the deposit account "Subventions from Central Road Fund" against the provisions made under this grant (Grant No."17-Buildings and Roads/Transport/Civil Aviation").

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

Subvention amounting to ₹10,860.00 lakh was received during the year 2023-24 and there was an unadjusted credit balance of ₹18,560.27 lakh at the end of the year 2022-23. Against the total amount of ₹29,420.27 lakh, a sum of ₹9,347.42 lakh was spent during the year 2023-24, leaving a balance of ₹20,072.85 lakh at the credit under the Head 8449- Other Deposit Account as on 31 March 2024.

An account of the transactions of the Fund is given in Statement No. 21 of the Finance Accounts 2023-24.

Grant No. 17- Concl'd.

(27) The expenditure under the grant includes ₹5,000.00 lakh contributed to and ₹9,800.00 lakh met out of Reserve Funds as shown below:-

Reserve Fund and the purpose	Opening balance as on 01.04.2023	Contribution during 2023-24	Interest on accumulation under the Fund during 2023-24	Total Amount credited to the Fund during 2023-24	Expenditure during 2023-24	Balance as on 31 March 2024
1	2	3	4	5	6	7
(₹ in lakh)						
8115- Depreciation/ Renewal Reserve Funds 103-Depreciation Reserve Funds Government Commercial Department & Undertakings to meet the cost of Renewals and Replacements of buses, machinery, Furniture etc.	56,719.68	5,000.00	6,239.17	67,958.85	9,800.00	58,158.85
“8121-General and other Reserve Fund” 101-General and other Reserve Funds Government Commercial Department & Undertakings to meet third party claims and cost of heavy repairs arising out of accidents of vehicles on service.	515.50	25.00	56.71	597.27	25.00	572.21

The contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at the specified rates on the book value of fixed assets. The Fund is also credited with the interest on accumulation to the Motor Transport (Accident).

The actual expenditure out of the Funds is debited in the first instance to this grant. Subsequently, the expenditure is transferred to the Funds before the close of the accounts for the year.

An account of the transactions of the Funds is given in Statement No. 21 and 22 of the Finance Accounts 2023-24.

**Grant No. 18- INFORMATION AND PUBLICITY/ ELECTRONICS AND INFORMATION
TECHNOLOGY/ PRINTING AND STATIONERY**

(Major Heads-2058-Stationery and Printing, 2202-General Education, 2205-Art and Culture, 2220-Information and Publicity, 4058-Capital Outlay on Stationery and Printing, 4202-Capital Outlay on Education, Sports, Art and Culture, 4220-Capital Outlay on Information & Publicity, 4859-Capital Outlay on Telecommunication and Electronic Industries).

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,73,49,12	4,73,49,12	3,64,77,65	(-)1,08,71,47
Supplementary	..			

Amount surrendered during the year

(March 2024) 1,08,46,70

Charged

<i>Original</i>	<i>31,98</i>	<i>31,98</i>	<i>72,59</i>	<i>(+)40,61</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2024) *Nil*

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,92,03,00	1,92,03,00	60,48,77	(-)1,31,54,23
Supplementary	..			

Amount surrendered during the year

(March 2024) 1,11,51,23

Notes and Comments :

Revenue

Voted Grant

(1) Against the ultimate saving of ₹10,871.47 lakh, ₹24.77 lakh remained unsurrendered.

Grant No. 18- Contd.

(2) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-001-99- Controller, Printing and Stationery and its establishment	O 337.05 R -64.08	272.97	272.97	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement and motor vehicles related claims.
2058-51-101-99- Stationery office and stores	O 777.72 R -418.73	358.99	358.99	..	Surrender of funds was mainly due to less purchase of paper and stationery items during the year, non-filling up of vacant posts and less receipt of medical reimbursement claims.
2058-51-102-99- Supply of forms	O 60.82 R -23.84	36.98	36.98	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims.
2058-51-103-99- Establishment and printing Charges	O 889.00 R -123.62	765.38	765.38	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement and ex-gratia claims, less purchase of office items and less engagement of contractual staff under contractual services offset by excess on more purchase of computer/accessories.

Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-104-99- Private presses	O 120.00 R -24.90	95.10	95.10	..	Surrender of funds was due to non-receipt of bills of deluxe & ordinary diaries and calendars during the year.
2202-01-108-98- Printing and Publications etc. of Text books	O 1,176.12 R -160.84	1,015.28	1,015.28	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession and ex-gratia claims, less purchase of office items and less purchase of computer/ accessories.
2205-51-102-92- Setting up of Haryana Saraswati Heritage Development Board	O 600.00 R -200.00	400.00	400.00	..	Reasons for surrender of ₹200 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order 23-24/342-43 dated 27-05-2024).
2220-01-001-97- Performance Linked Outlay (PLO) for Department of Public Relations (PUR-PLO- REV)	O 200.00 R -200.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order 23-24/342-43 dated 27-05-2024).
2220-01-105-99- Production of Films (98- Establishment Expenses)	O 1,735.00 R -394.05	1,340.95	1,340.95	..	Surrender of funds was due to non-filling up of vacant posts.

Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-003-99- Research and Reference section	O 5,000.00 R -3,317.03	1,682.97	1,682.97	..	Surrender of funds was mainly due to less purchase of store items and public address equipment, less hiring of artists due to less organization of programs and due to less engagement of contractual staff.
2220-60-101-97- Exhibition	O 2,600.00 R -490.50	2,109.50	2,109.50	..	Surrender of funds was mainly due to less expenditure on publicity work of government, less purchase/repair of vehicles and less purchase of office items.
2220-60-188-99- Financial Assistance to Non Government/ Government Charitable Trusts/ Organisations Engaged in Preserving the Rich Legacy of Important Historical Personages	O 800.00 R -788.00	12.00	12.00	..	Reason for surrender of funds has not been intimated.
2220-60-800-91- Promotion of Modern Indian Art and Culture (95-Setting up of History and Culture Academy)	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-release of grant due to availability of bank balance in fixed deposit.

Grant No. 18- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-800-91- Promotion of Modern Indian Art and Culture (96-Setting up of Haryana Sanskrit Academy)	O	150.00	..	..	..	Surrender of entire provision was due to non-release of grant due to availability of bank balance in fixed deposit.
	R	-150.00				
2220-60-800-91- Promotion of Modern Indian Art and Culture (97-Setting up of Punjabi Academy)	O	300.00	..	..	..	Surrender of entire provision was due to non-release of grant because of availability of bank balance in fixed deposit.
	R	-300.00				
2220-60-800-91- Promotion of Modern Indian Art and Culture (98-Setting up of "Hali Urdu" Academy in the State)	O	150.00	..	..	..	Surrender of entire provision was due to non-release of grant because of availability of bank balance in fixed deposit.
	R	-150.00				
2220-60-800-91- Promotion of Modern Indian Art and Culture (99-Assistance to Haryana Sahitya Academy)	O	300.00	..	..	..	Surrender of entire provision was due to non-release of grant because of availability of bank balance in fixed deposit.
	R	-300.00				

(3) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately is discussed on next page:-

Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-800-97- Promotion of Cultural Activities	O 5,550.00 R -2,580.96	2,969.04	2,939.81	(-) 29.23	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase/repair of vehicles, less purchase of computer/accessories, less requirement of office items/accessories and less engagement of professional staff. Reasons for final saving of ₹29.23 lakh have not been intimated (September 2024).

(4) The following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which funds were surrendered more than the actual saving that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-01-001-99- Headquarters Staff	O 2,342.50 R -573.96	1,768.54	1,772.99	(+)4.45	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia and energy charges claims and less touring by the officers/officials. Reasons for final excess of ₹4.45 lakh have not been intimated (September 2024).

Grant No. 18- Contd.

Charged Appropriation

(5) Excess occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-104-98- Other Government Presses	O 31.98	31.98	72.59	(+) 40.61	Reasons for final excess of ₹40.61 lakh have not been intimated (September 2024).

Capital**Voted Grant**

(6) Against the ultimate saving of ₹13,154.23 lakh, ₹2,003 lakh remained unsurrendered.

(7) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4058-51-103-98- Printing and Stationery	O 600.00 R -600.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order 23-24/342-343 dated 27-05-2024).
4202-04-101-98- Purchase of Land and construction of Building for Cultural Heritage Centre, Regional Centre etc.	O 2,000.00	2,000.00	..	(-) 2,000.00	Reasons for final saving of ₹2,000 lakh have not been intimated (September 2024).

Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4220-60-101-97- Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of the department proposal.
4220-60-101-98- Construction of War Memorial at Ambala Cantt renamed as Construction of Azadi Ki Pratham Ladai Ka Shaheed Smarak at Ambala Cantt.	O 15,000.00 R -9,000.00	6,000.00	6,000.00	..	Reasons for surrender of ₹9,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order 23-24/342-43 dated 27-05-2024).
4220-60-101-99- Construction of Memorial at Kurukshetra in the Memory of Late Sh. Guljari Lal Nanda	O 600.00 R -551.23	48.77	48.77	..	Reasons for surrender of ₹551.23 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/cs/G.No.18/Re-appn. Order 23-24/342-43 dated 27-05-2024.).

Grant No.18-Concl.**(8) Expenditure met out of Depreciation Reserve Fund Government Presses:-**

The expenditure under the Grant includes ₹15.53 lakh contributed to Reserve Fund during the year. The balance at the credit of this Fund on 31 March 2024 is shown below:-

Reserve Fund and the purpose	Opening balance on 01.04.2023	Contribution during 2023-24	Interest on accumulation under the Fund During 2023-24	Total Amount credited to the Fund	Expenditure during 2023-24	Balance on 31March 2024
1	2	3	4	5	6	7

(₹ in lakh)

8115-104(1)						
(1)-						
Depreciation						
Fund						
(Government						
Presses)	1,873.22	15.53	225.93	241.46	-	2,114.68
To meet the						
cost of						
renewals and						
replacements of						
machinery and						
furniture in						
Government						
Presses						

The contributions to the Depreciation Reserve Fund (Government Presses) are made every year at the specified rates on the book value of fixed assets. The Depreciation Reserve Fund is also credited with the interest on accumulation.

An account of the transactions of the Funds is given in Statement No. 21 and 22 of the Finance Accounts 2023-24.

Grant No. 19 - IRRIGATION/ INDUSTRIES AND COMMERCE/ MSME/ SUPPLIES AND DISPOSALS/ POWER AND RENEWABLE ENERGY/ SCIENCE AND TECHNOLOGY

(Major Heads-2700-Major Irrigation, 2701- Medium Irrigation, 2702-Minor Irrigation, 2705- Command Area Development, 2801-Power, 2810-New And Renewable Energy, 2851-Village and Small Industries, 2852-Industries, 3425-Other Scientific Research, 3475-Other General Economic Services, 4700-Capital Outlay on Major Irrigation, 4701-Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation, 4711-Capital Outlay on Flood Control projects, 4801-Capital Outlay on Power Projects, 4810-Capital Outlay on New and Renewable Energy, 4851-Capital Outlay on Village and Small Industries, 4885-Other Capital Outlay on Industries and Minerals)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,20,99,89,00	1,32,26,17,00	1,11,84,94,73	(-)20,41,22,27
Supplementary	11,26,28,00			

Amount surrendered during the year

(March 2024)

23,96,75,25

Capital

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	41,41,52,60	41,41,52,60	28,25,84,55	(-)13,15,68,05
Supplementary	..			

Amount surrendered during the year

(March 2024)

7,65,31,94

Charged

<i>Original</i>	30,00,00	30,00,00	16,45,42	(-)13,54,58
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2024)

13,11,61

Grant No. 19- Contd.

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹2,04,122.27 lakh, surrender of ₹2,39,675.25 lakh on 31 March 2024 proved unrealistic.

(2) In view of overall saving of ₹2,04,122.27 lakh, the supplementary grant of ₹1,12,628 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

(3) Saving occurred mainly under the following heads :-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-101-98-Other Maintenance Expenditure (98-Punjab Portion)	O R	50.00 -50.00	..	..	..	Surrender of entire provision was due to receipt of no demand from State of Punjab for maintenance due to non-allocation of closure on perennial channel.
2700-80-190-94-Contribution of State Revenue Share towards Upper Yamuna River Board (UYRB)	O R	200.00 -150.00	50.00	50.00	..	Reasons for surrender of ₹150 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No.19/Re-appn.Order23-24/569 dated 03.07.2024).
2700-80-190-95-Grant-in-aid to Haryana Water Resources	O R	2,500.00 -2,500.00	..	..	..	Surrender of entire provision was due to non-release of grant-in-aid to Haryana Water Resources during 2023-24.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-190-96- Development of Village Ponds renamed as Development / Restoration of ponds	O 45,500.00 R -28,815.00	16,685.00	16,685.00	..	Surrender of funds was due to certain technical and site issues which led to the non-execution of target for development of various ponds.
2700-80-190-98-Grant-in-aid to Haryana Irrigation and Research Management Institute	O 800.00 R -257.00	543.00	543.00	..	Reasons for surrender of ₹257 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).
2700-80-800-95-Operation and Maintenance of Bridges and Structure on Canal and Drains	O 1,250.00 R -1,219.54	30.46	30.45	(-) 0.01	Reasons for surrender of ₹1,219.54 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-96- Compensation to farmers for loss of their Crop due to breach of Canal	O	50.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461- 462 dated 05.06.2024).
	R	-50.00				
2702-03-103-96-Operation & Maintenance of Various Infrastructure for Development of Ground Water	O	100.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461- 462 dated 05.06.2024).
	R	-100.00				
2702-80-001-99-Common Establishment of Ground Water Cell	O	1,114.00	645.10	645.10	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, non-receipt of demand for furniture and less receipt of leave travel concession and ex-gratia claims offset by excess due to more receipt of medical reimbursement claims.
	R	-468.90				

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-188-99-Mobilizing the resources for expanding coverage of micro irrigation under Micro Irrigation Fund (MIF)	O 25,000.00 R -5,000.00	20,000.00	20,000.00	..	Reasons for surrender of ₹5,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).
2705-51-190-94-Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop	O 50,960.00 R -32,820.00	18,140.00	18,140.00	..	Reasons for surrender of ₹32,820 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).
2801-05-190-95-Subsidy against Subsidized Tariff on electricity to Registered Gaushalas (98-Dakshin Haryana Bijli Vitran Nigam (DHBVNL))	O 200.00 R -63.66	136.34	136.34	..	Reasons for surrender of ₹63.66 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-001-99-Administrative Setup of New and Renewable Energy	O 380.00 R -94.67	285.33	285.33	..	Surrender of funds was mainly due to non-filling of vacant posts, non-conducting of training programs, non-receipt of ex-gratia claims and non-engagement of contractual staff.
2810-51-101-99-Grid Connected Rooftop SPV Power Plant Programme	O 1,000.00 R -796.57	203.43	203.43	..	Surrender of funds was due to late finalization of rate contract for Grid Connected Rooftop Solar power plant (with battery) i.e.on 21/11/2023.
2810-51-102-99-Promotion of New and Renewable Energy Sources	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-receipt of subsidy claims.
2810-51-104-99-Research Design and Development in Renewable Energy	O 100.00 R -56.55	43.45	43.45	..	Reasons for surrender of ₹56.55 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-190-98-Energy Efficient Building Programme	O R	120.00 -29.09	90.91	90.91	..	Reasons for surrender of ₹29.09 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).
2810-51-789-99-Shikshadeep Scheme on LED Based Solar Laterns for Scheduled Castes Students	O R	100.00 -100.00	..	..	..	Surrender of entire provision was due to late finalization of rate contract.
2851-51-101-95-Development of Infrastructure under New Enterprises Promotion Policy 2015	O R	15,000.00 -12,167.41	2,832.59	2,832.59	..	Surrender of funds was due to less receipt of claims for start-up-warehousing/ incubation centers and mobile app.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-101-97- Development of Infrastructure under Haryana Enterprises and Employment Policy-2020	O 15,000.00 R -6,296.54	8,703.46	8,703.46	..	Surrender of funds was due to non-submission of requisite documents by the implementing agencies i.e. HSIIDC (Haryana State Industrial & Infrastructure Development Corporation Limited), HSVP (Haryana Shehri Vikas Pradhikaran), UHBVNL (Uttar Haryana Bijli Vitran Nigam), DHBVNL (Dakshin Haryana Bijli Vitran Nigam) and municipal corporation in time as well as reduction in revised estimate.
2851-51-102-60-VAT Assistance in Operating Industries on Cleaner Fuel	O 15,000.00 R -15,000.00	..	..	..	Surrender of entire provision was due to less receipt of online application for subsidies than expected and non-approval of cases for disbursement.
2851-51-102-61-Incentives for Electric Vehicles	O 10,000.00 R -7,171.84	2,828.16	2,828.16	..	Surrender of funds was due to less receipt of subsidy applications from eligible industrial units/individuals.

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-62-Setting up of Haryana Traders Welfare Board	O	100.00	68.30	68.30	..	Surrender of funds was mainly due to vacant posts, non-receipt of rent of building for Haryana Traders Welfare Board, lack of sanctions of telephone/water and other miscellaneous items, less performance of jhanki for 15 August and 26 January by the offices, less purchase of IT (Information Technology) and computer items and less payment of electricity bills offset by excess due to purchase of Innova Crysta for office use of Chairman, Haryana Traders Welfare Board, official tours performed and payment of medical bill of Chairman, HTWB.
	R	-31.70				
2851-51-102-63-Pradhan Mantri Formalisation of Micro food Processing Enterprises (PMFME)	O	5,010.00	1,848.63	1,848.63	..	Surrender of funds was due to non-withdrawal of State share for subsidies and other charges as complete central share were not released by the Government of India.
	R	-3,161.37				

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-64-Incentive for Development of Industries under New Enterprises Promotion Policy 2015 MSME	O 30,000.00 R -4,345.27	25,654.73	25,654.73	..	Surrender of funds was due to less receipt of online application and less approval of cases for disbursement.
2851-51-102-65-Incentives for Development of Industries under new Enterprises Promotion Policy 2015	O 25,000.00 R -15,066.13	9,933.87	9,933.87	..	Reasons for surrender of ₹15,066.13 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.Ac/s/ G.No.19/Re-appn. Order/23-24/569 dated 03.07.2024).
2851-51-102-69-Rebate on Interest to Entrepreneurs with the Disabilities for purchase of Industrial Plots	O 125.00 R -122.99	2.01	2.01	..	Surrender of funds was due to less receipt of demand for funds from HSIIDC (Haryana State Industrial & Infrastructure Development Corporation Limited).
2851-51-102-71-MSME Cluster Development	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-completion of eligibility milestones for release of State share by some SPV (Special Purpose Vehicle) of the clusters.

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-72-Winding up Expenses of Closed Corporations (HSSI &EC/ HSH &HC/ HTL)	O	500.00	369.97	369.97	..	Surrender of funds was mainly due to payment made to the ex-employees of closed corporation as per court direction, less employment of professional employees by office of closed corporation and less payment made to the contractual staff posted in closed corporation offset by excess due to payment of Honorarium in lieu of pension to the retrenched and adjusted employees of the closed corporation after approval of State Government.
	R	-130.03				
2851-51-102-74-Promotion of Handloom, Handicrafts and Exports	O	20.00	..	..	..	Surrender of entire provision was due to non-finalization of State handicrafts & Exports Award as well as stipend of students.
	R	-20.00				

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-76- Establishment and Administration for Small Scale Industries, QMC, HTC, IDC etc. (98- Establishment Expenses)	O 1,282.40 R -834.74	447.66	447.66	..	Surrender of funds was mainly due to vacant posts of staff in QMC, HTC, IDC etc., less receipt of repair and maintenance and purchase of machinery equipments and government vehicles, leave travel concession, scholarship and stipends claims and non-organization of training.
2851-51-102-78-Bureau of Industrial Policy and Promotion (BIPP)	O 400.00 R -321.00	79.00	79.00	..	Surrender of funds was due to delay in appointment of new consultancy agency in Financial Year 2023-24.
2851-51-103-89-Comprehen- sive Handlooms Development Scheme	O 55.00 R -55.00	..	..	..	Surrender of entire provision was due to non-finalization of any new cluster.
2851-51-105-99-Grant-in- aid to khadi and Village Industries board	O 2,000.00 R -613.95	1,386.05	1,386.05	..	Surrender of funds was due to non-utilization of fund allocated to Haryana Khadi Village & Industries Board.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-190-98-Grant-in-aid to MEANS Council	O 1,000.00 R -750.00	250.00	250.00	..	Surrender of funds was due to less organization of seminars/workshops / MSME (Micro, Small and Medium Enterprises) conclaves/ promotional activities and Vyapar Mela in all districts.
2851-51-190-99-Grant-in-aid to Haryana Enterprises Promotion Centre (HEPC)	O 1,000.00 R -278.00	722.00	722.00	..	Surrender of funds was due to non-receipt of bills on account of office building, electricity and water bill, manpower, AMC (Annual Maintenance Charges) charges of central inspection system from TRIGMA Solutions Pvt Ltd., HARSAC (Haryana Space Applications Centre) for the month January 2024 and HARTRON (Haryana State Electronics Development Corporation Limited) for call center payment.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-190-99- Establishment of Centre of Excellence for Internet of things in Haryana (98- Establishment Expenses)	O 300.00 R -300.00	..	..	..	Reasons for surrender of ₹300 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.Ac/s/ G.No.19/Re-appn. Order23-24/569 dated 03.07.2024).
2852-07-202-87- Subsidies/Ince ntives for the units set-up under Haryana Startup, Data Centre and IT and ESDM Policy	O 5,000.00 R -5,000.00	..	..	..	Reasons for surrender of ₹5,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.Ac/s/ G.No.19/Re-appn. Order23-24/569 dated 03.07.2024).
2852-07-202-98-Setting up of instrument Design Development and Facility Centre, Ambala Under UNDP.	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-clearance of bills related to grant- in-aid.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-84- Establishment of the MSME Department Allocated to Plan Scheme (98- Establishment Expenses)	O 400.00 R -333.57	66.43	66.43	..	Reasons for surrender of ₹333.57 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.Ac/s/ G.No.19/Re-appn. Order23-24/569 dated 03.07.2024).
2852-80-001-85- Establishment and Administration of MSME Field Office	O 1,923.00 R -1,045.42	877.58	877.58	..	Surrender of funds was mainly due to vacant posts of staff, less receipt of leave travel concession claims, saving of rent due to existence of some District MSME (Micro, Small and Medium Enterprises) centre offices in the office building of District Industries Centres, no legal payments made by the office, non-purchase of furniture items by DMCs (Data Management Cells) and less purchase of IT (Information Technology) and computer items.

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-86- Establishment and Administration of MSME (Headquart- ers)	O	1,292.00	524.73	524.73	..	Surrender of fund was mainly due to vacant posts, non-approval of rent amount by HSVP (Haryana Shehri Vikas Pradhikaran), non-receipt of leave travel concession claims, non-approval of energy charges by HSVP (Haryana Shehri Vikas Pradhikaran), non- conducting of training programme organized by the office and less payment of salaries of contractual employees.
	R	-767.27				
2852-80-001-98- Establishment and Administration (Field Offices)	O	2,133.00	1,246.82	1,246.82	..	Surrender of fund was mainly due to non-fill up of vacant posts, non-scheduling of training programs, lack of sanctions of telephone/water and other miscellaneous items, non-receipt of leave travel concession claims in time and less expenditure on account of condemnation of old vehicle & delay in process for purchase of new vehicle.
	R	-886.18				

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001- 99- Establishment and Administration (Head Quarters)	O 1,425.50 R -702.74	722.76	722.76	..	Surrender of funds was due to non-filling up of vacant posts, less consumption of electricity, non-purchase of new vehicles, less receipt of medical reimbursement claims and non-submission of in-time demand by Trade Fair Authority of Haryana and reduction in revised estimate in last quarter.

(4) Cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001- 89-Special Revenue	O 3,469.00 R -935.60	2,533.40	59.09	(-)2,474.31	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less receipt of leave travel concession claims and ex-gratia claims. Reasons for the final saving of ₹2,474.31 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001- 91-Executive Engineer	O 14,754.00 R -2,455.57	12,298.43	385.43	(-)11,913.00	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less receipt of ex-gratia claims, less touring by the officials/officers offset by excess due to more payment of dearness allowance instalment/arrears and more receipt of petrol, oil & lubricants claims. Reasons for the final saving of ₹11,913 lakh have not been intimated (September 2024).
2700-01-001- 92- Superintending Engineer	O 436.50 R -166.57	269.93	13.65	(-) 256.28	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims offset by excess due to more engagement of contractual staff. Reasons for the final saving of ₹256.28 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001- 89-Special Revenue	O 5,536.00 R -1,926.84	3,609.16	105.38	(-) 3,503.78	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less deployment of daily paid labourers, less receipt of medical reimbursement and leave travel concession claims. Reasons for the final saving of ₹3,503.78 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001- 91-Executive Engineer	O 53,775.00 R -6,889.05	46,885.95	1,104.39	(-) 45,781.56	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers, less receipt of ex-gratia and medical reimbursement claims, non-finalization of Information Technology related purchases, and less receipt of claims on account of court cases offset by excess due to more engagement of contractual staff, more payment of dearness allowance instalment/arrears Reasons for the final saving of ₹45,781.56 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001-92-Superintending Engineer	O 3,098.00 R -437.14	2,660.86	56.68	(-)2,604.18	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers, less receipt of medical reimbursement, leave travel concession and ex-gratia claims. Reasons for the final saving of ₹2,604.18 lakh have not been intimated (September 2024).
2700-02-101-97-Energy Charge	O 10,000.00 R -1,564.91	8,435.09	8,340.31	(-) 94.78	Surrender of funds was due to non-clearance of energy charges related bills before 31/03/2023. Reasons for the final saving of ₹94.78 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-001- 91-Executive Engineer	O 7,325.00 R -1,682.44	5,642.56	2,802.48	(-) 2840.08	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers, non-finalization of computer purchases, less receipt of leave travel concession and ex-gratia claims, offset by excess due to more engagement of contractual staff under contractual services. Reasons for the final saving of ₹2,840.08 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-001-92-Superintending Engineer	O	648.00	551.04	131.14	(-) 419.90	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession and medical reimbursement claims offset by excess due to payment of dearness allowance instalment/arrears. Reasons for the final saving of ₹419.90 lakh have not been intimated (September 2024).
	R	-96.96				
2700-18-001-93-Chief Engineer	O	698.00	441.16	408.04	(-) 33.12	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims and no receipt of demand from field offices for contractual services. Reasons for the final saving of ₹33.12 lakh have not been intimated (September 2024).
	R	-256.84				

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-98-Improvement, upgradation, operation and maintenance	O 6,000.00 R -999.75	5,000.25	4,735.50	(-) 264.75	Reasons for surrender of ₹999.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No.19/Re-appn. Order23-24/569 dated 03.07.2024). Reasons for the final saving of ₹264.75 lakh have not been intimated (September 2024).
2701-08-101-98-Other Maintenance Work	O 250.00 R -5.40	244.60	201.42	(-) 43.18	Surrender of funds was due to non-clearance of bills and quarterly cap limits in the last fortnight of March 2024. Reasons for the final saving of ₹43.18 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3425-60-001- 87-Rural Energy programme (99-State Share)	O 1,010.00 R -250.24	759.76	759.18	(-) 0.58	Surrender of funds was mainly due to non-filling up of vacant posts, less expenditure in salary head, no conduction of training programs, less receipt of leave travel concession claims. Reasons for the final saving of ₹0.58 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

(5) Following case of re-appropriation order issued by the Finance Department in which funds were augmented excessively. There was no need for augmentation of provision as the actual expenditure in this case is far below the original budget provision resulted in a huge amount remaining unsundered:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-001- 93-Chief Engineer	O 8,664.00 R 221.38	8,885.38	1,441.73	(-) 7,443.65	Augmentation of provision was mainly due to more payment of dearness allowance instalment and more receipt of honorarium claims from the department offset by saving was mainly due to non-filling up of vacant posts, less purchase of office items, less receipt of ex-gratia claims, less conduction of training programs, non-finalization of IT (Information Technology) related purchases, less purchase of new vehicles and less repair works and less payment of bills for energy charges. Reasons for the final saving of ₹7,443.65 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

(6) Following cases of re-appropriation order issued by the Finance Department in which funds were surrendered more than actual saving that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-101- 98-Other Maintenance Expenditure	O 3,500.00 R -126.69	3,373.31	3,405.15	(+) 31.84	Reasons for surrender of ₹126.69 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461- 462 dated 05.06.2024). Reasons for the final excess of ₹31.84 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-03-101- 98-Other Maintenance Work	O R	100.00 -33.95	66.05	66.92	(+) 0.87	Surrender of funds was due to additional support by MGNREGA (Mahatma Gandhi National Rural Employment Guarantee Scheme) labour being provided by District Administration for de-weeding and de-silting of canals. Reasons for the final excess of ₹0.87 lakh have not been intimated (September 2024).
2700-05-101- 98-Other Maintenance Work	O R	350.00 -77.42	272.58	283.17	(+) 10.59	Reasons for surrender of ₹77.42 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024). Reasons for the final excess of ₹10.59 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

(7) In the following cases, supplementary grant has been obtained unnecessary and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-188-98- Construction/ Rehabilitation/ Remodelling/ Extension of Watercourse	O 25,000.00 S 20,000.00 R -20,138.00	24,862.00	24,862.00	..	Reasons for surrender of ₹20,138 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.Ac/s/ G.No.19/Re-appn. Order23-24/569 dated 03.07.2024).
2801-05-190-94-Assistance to Rural Electrification to UHBVNL/ DHBVNL	O 6,95,257.00 S 84,510.00 R -91211.00	6,88,556.00	6,88,556.00	..	Reasons for surrender of ₹91,211 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).

Grant No. 19- Contd.

(8) In the following case, entire budget provision made through the supplementary grant and later on supplementary grant reduced through re-appropriation on 31 March 2024 by the Finance Department, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-05-190- 96-Subsidy for Relief Allowed under COVID- 19	O .. S 8,115.00 R -1,873.03	6,241.97	6,241.97	..	Reasons for surrender of ₹1,873.03 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461- 462 dated 05.06.2024).

(9) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001- 93-Chief Engineer	O ..	..	42.75	(+) 42.75	Reasons for the final excess of ₹42.75 lakh have not been intimated (September 2024).
2700-01-799-- Suspense (51-Na)	O ..	..	115.10	(+) 115.10	Reasons for the final excess of ₹115.10 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001-93-Chief Engineer	O ..	..	142.04	(+) 142.04	Reasons for the final excess of ₹142.04 lakh have not been intimated (September 2024).
2700-02-799-Suspense	O ..	..	96.37	(+) 96.37	Reasons for the final excess of ₹96.37 lakh have been called for (Appn. A/cs/1-4/24-25/ Gr.No. 19/667-678 dated 10.07.2024). Reasons for the final excess of ₹96.37 lakh have not been intimated (September 2024).
2700-02-800-99-Interest	O 15,500.00	15,500.00	51,676.72	(+) 36,176.72	Reasons for the final excess of ₹36,176.72 lakh have not been intimated (September 2024).
2700-03-001-91-Executive Engineer	O ..	..	25.99	(+) 25.99	Reasons for the final excess of ₹25.99 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-04-001-91-Executive Engineer	O ..	..	77.96	(+) 77.96	Reasons for the final excess of ₹77.96 lakh have not been intimated (September 2024).
2700-05-001-91-Executive Engineer	O ..	..	90.95	(+) 90.95	Reasons for the final excess of ₹90.95 lakh have not been intimated (September 2024).
2700-18-001-89-Special Revenue	O ..	..	312.58	(+) 312.58	Reasons for the final excess of ₹312.58 lakh have not been intimated (September 2024).
2700-80-001-89-Special Revenue	O ..	..	246.99	(+) 246.99	Reasons for the final excess of ₹246.99 lakh have not been intimated (September 2024).
2700-80-001-91-Executive Engineer	O ..	..	5,925.05	(+) 5,925.05	Reasons for the final excess of ₹5,925.05 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-001-92-Superintending Engineer	O ..	..	817.48	(+) 817.48	Reasons for the final excess of ₹817.48 lakh have not been intimated (September 2024).
2701-10-101-97-Energy Charges	O 1,500.00 R 646.19	2,146.19	2,146.19	..	Augmentation of provision through re-appropriation was due to increased electricity demand during monsoon season.
2801-05-190-95-Subsidy against Subsidized Tariff on electricity to Registered Gaushalas	O 100.00 R 26.46	126.46	126.46	..	Reasons for augmentation of provision of ₹26.46 lakh through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).
2810-51-101-98-Installation of Solar Water Pumping System in the State	O 50,000.00 R 29,999.30	79,999.30	79,999.30	..	Augmentation of provision through re-appropriation was due to installation of additional solar water pumping system in the State.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-59-"Haryana Aatma Nirbhar Textile Policy"	O .. S 1.00 R 3,322.56	3,323.56	3,323.56	..	Reason for the augmentation of provision of ₹3,322.56 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/461-462 dated 05.06.2024).

(10) Cases of re-appropriation order issued by Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was less than the actual expenditure, resulting in excess expenditure, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-04-800-98-Energy Charges	O 4,800.00 R 1,907.97	6,707.97	6,722.97	(+) 15.00	Augmentation of provision through re-appropriation was due to more supply of water through Loharu Lift Irrigation System during monsoon season which led to an increase in electricity consumption. Reasons for the final excess of ₹15 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-101- 98-Other Maintenance Work	O 2,200.00 R 3,983.50	6,183.50	6,672.91	(+) 489.41	Augmentation of provision through re-appropriation was to cover the cost of emergent flood restoration works after heavy rainfall in July 2023. Reasons for the final excess of ₹489.41 lakh have not been intimated (September 2024).

Capital**Voted**

(11) Of the ultimate saving of ₹1,31,568.05 lakh, an amount of ₹55,036.11 lakh remained unsurrendered.

(12) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-11-800- 97-Dam Rehabilitation and improving Project (DRIP) for Bhakra Beas Management Board	O 500.00 R -500.00	..	..	..	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).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-13-001-88-Pensionary Charges	O 62.30	62.30	38.12	(-) 24.18	Reasons for the final saving of ₹24.18 lakh have not been intimated (September 2024).
4700-13-001-89-Special Revenue	O 2,413.00	2,413.00	1,128.94	(-) 1,284.06	Reasons for the final saving of ₹1,284.06 lakh have not been intimated (September 2024).
4700-13-001-91-Executive Engineer	O 25,170.00	25,170.00	11,520.04	(-) 13,649.96	Reasons for the final saving of ₹13,649.96 lakh have not been intimated (September 2024).
4700-13-001-92-Superintending Engineer	O 998.00	998.00	556.17	(-) 441.83	Reasons for the final saving of ₹441.83 lakh have not been intimated (September 2024).
4700-13-001-93-Chief Engineer	O 2,633.00	2,633.00	1,584.23	(-) 1,048.77	Reasons for the final saving of ₹1,048.77 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-800-97-B.M.L.- Hansi Branch- Butana Branch Multipurpose Link Channel	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to no decision pronounced by the Hon'ble Supreme Court.
4700-16-001-89-Special Revenue	O 150.00	150.00	32.83	(-) 117.17	Reasons for the final saving of ₹117.17 lakh have not been intimated (September 2024).
4700-16-001-91-Executive Engineer	O 1300.00	1,300.00	335.02	(-) 964.98	Reasons for the final saving of ₹964.98 lakh have not been intimated (September 2024).
4700-16-001-92- Superintending Engineer	O 60.00	60.00	16.17	(-) 43.83	Reasons for the final saving of ₹43.83 lakh have not been intimated (September 2024).
4700-16-001-93-Chief Engineer	O 180.00	180.00	46.07	(-) 133.93	Reasons for the final saving of ₹133.93 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-26-001-89-Special Revenue	O 100.00	100.00	0.37	(-) 99.63	Reasons for the final saving of ₹99.63 lakh have not been intimated (September 2024).
4700-26-001-91-Executive Engineer	O 1,200.00	1,200.00	3.80	(-) 1,196.20	Reasons for the final saving of ₹1,196.20 lakh have not been intimated (September 2024).
4700-26-001-92-Superintending Engineer	O 50.00	50.00	0.18	(-) 49.82	Reasons for the final saving of ₹49.82 lakh have not been intimated (September 2024).
4700-26-001-93-Chief Engineer	O 150.00	150.00	0.52	(-) 149.48	Reasons for the final saving of ₹149.48 lakh have not been intimated (September 2024).
4700-80-800-98-Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP)	O 50,000.00	50,000.00	..	(-) 50,000.00	Reasons for the final saving of ₹50,000 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-001-88-Pensionary Charges	O 70.00	70.00	38.33	(-) 31.67	Reasons for the final saving of ₹31.67 lakh have not been intimated (September 2024).
4701-07-001-89-Special Revenue	O 1,600.00	1,600.00	1,053.16	(-) 546.84	Reasons for the final saving of ₹546.84 lakh have not been intimated (September 2024).
4701-07-001-91-Executive Engineer	O 14,623.00	14,623.00	10,998.81	(-) 3,624.19	Reasons for the final saving of ₹3,624.19 lakh have not been intimated (September 2024).
4701-07-001-92-Superintending Engineer	O 800.00	800.00	427.09	(-) 372.91	Reasons for the final saving of ₹372.91 lakh have not been intimated (September 2024).
4701-07-001-93-Chief Engineer	O 2,000.00	2,000.00	1,468.59	(-) 531.41	Reasons for the final saving of ₹531.41 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-23-001-91-Executive Engineer	O 650.00	650.00	535.07	(-) 114.93	Reasons for the final saving of ₹114.93 lakh have not been intimated (September 2024).
4701-80-001-91-Executive Engineer	O 750.00	750.00	652.63	(-) 97.37	Reasons for the final saving of ₹97.37 lakh have not been intimated (September 2024).
4701-80-001-93-Chief Engineer	O 100.00	100.00	87.14	(-) 12.86	Reasons for the final saving of ₹12.86 lakh have not been intimated (September 2024).
4701-80-800-95-Rehabilitating the Existing Canal Network Remodeling and Rehabilitation of Water Courses	O 8,750.00	8,750.00	..	(-) 8,750.00	Reasons for the final saving of ₹8,750 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-001-88-Pensionary Charges	O 80.00	80.00	51.06	(-) 28.94	Reasons for the final saving of ₹28.94 lakh have not been intimated (September 2024).
4801-05-190-98- Haryana Power Generation Corporation Limited	O 58,451.00 R -35,346.80	23,104.20	23,104.20	..	Reasons for surrender of ₹35,346.80 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 569 dated 03.07.2024).
4810-51-101-99-Purchase and Installation of Solar Panel and Allied Equipment	O 500.00 R -500.00	..	..	..	Surrender of funds was mainly due to non-finalization of Rate Contract for Solar Power Plant (with battery) Gaushalas for the year 2023-24 and late finalization of Rate Contract for Grid Connected Rooftop Solar power plant (with battery) i.e. on 21/11/2023.
4851-51-102-92-Scheme for Small Industries Cluster Development	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to non-utilization of fund because of moratorium period.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4851-51-102-95- Modernization of field offices/ Directorate of office Premises	O 1,500.00 R -1,452.14	47.86	47.86	..	Surrender of funds was due to under process for construction of integrated building for HSIIDC (Haryana State Industrial and Infrastructure Development Corporation, Directorate of Industries and Commerce) and Directorate of MSME (Micro, Small and Medium Enterprises).

(13) Following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-800-98-Dam and Apprutenant Works	O 2,400.00 R -2,357.60	42.40	38.92	(-) 3.48	Surrender of funds was due to projects being under statutory clearances such as forest, environment, interstate etc. Reasons for the final saving of ₹3.48 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-07-800-98- Construction of Canal (SYL)	O 10,100.00 R -10,082.40	17.60	7.84	(-) 9.76	Surrender of funds was due to non-utilization of notional provision kept in anticipation of Hon'ble Supreme Court's decision. Reasons for the final saving of ₹9.76 lakh have not been intimated (September 2024).
4700-16-800-98- Construction of Canal- Rehabilitation of Water Courses	O 1,000.00 R -351.10	648.90	619.22	(-) 29.68	Surrender of funds was due to the compulsion that the project could only be implemented in sowing seasons when fields are empty, hence, the work were not done in 3rd quarter, as such, desired progress were not achieved. Reasons for the final saving of ₹29.68 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-26-800-99-Saraswati River Heritage Development Programme	O 3,000.00 R -2,986.70	13.30	13.10	(-) 0.20	Surrender of funds was due to non-finalization of design & estimates by CWC (Central Water Commission) New Delhi for the construction of Adi Badri Dam. Reasons for the final saving of ₹0.20 lakh have not been intimated (September 2024).
4700-80-800-97-Reconstruction / Renovation / Replacement and Construction of Bridges and Structure on Canals and Drains	O 25,000.00 R -9,033.20	15,966.80	14,356.38	(-) 1,610.42	Surrender of funds was due to saving from original budget because of heavy floods during monsoon season in the State. Reasons for the final saving of ₹1,610.42 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-06-800-97-Annuity of Land	O 1,000.00 R -275.50	724.50	723.96	(-) 0.54	Surrender of funds was due to the provision kept in view of orders of various Hon'ble Court in pending cases of compensation of land acquired throughout the State. Reasons for the final saving of ₹0.54 lakh have not been intimated (September 2024).
4701-07-800-98-NABARD-Construction of Canal	O 20,000.00 R -4,059.80	15,940.20	15,761.41	(-) 178.79	Surrender of funds was due to a problem of uplift from SSWL due to which the work was held up and L-section got revised hence, the target expenditure could not be met. Reasons for the final saving of ₹178.79 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-23-800-98-Water Bodies- Construction of Canal	O 3,000.00 R -984.10	2,015.90	1,985.39	(-) 30.51	Surrender of funds was due to savings from original budget because of heavy floods during monsoon season in the State. Reasons for the final saving of ₹30.51 lakh have not been intimated (September 2024).
4701-80-002-99-Data Collection of Irrigation Projects	O 4,000.00 R -1775.10	2,224.90	2,178.81	(-) 46.09	Surrender of funds was due to clearance of some bills already placed before treasury which were cleared against original provision as a result of which the actual expenditure exceeds Revised Estimate. Reasons for the final saving of ₹46.09 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

(14) Following cases of re-appropriation order issued by the Finance Department in which funds were surrendered more than actual saving that resulted in excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-13-052- 99-Machinery and Equipment	O 5,000.00 R -952.40	4,047.60	4,120.92	(+) 73.32	Surrender of funds was due to saving from original budget because of heavy floods during monsoon season in the State. Reasons for the final excess of ₹73.32 lakh have not been intimated (September 2024).
4700-13-789- 99-Reh. of Canal Network- Improvement in rehabilitation of Water courses in Scheduled Castes Population in the State	O 15,000.00 R -4,781.90	10,218.10	10,971.52	(+) 753.42	Surrender of funds was due to saving from original budget because of heavy floods during monsoon season in the State. Reasons for the final excess of ₹753.42 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-13-800-97-Improving Capacity Of Western Jamuna Canal (WJC) And Jawahar Lal Nehru (JLN) Canal System	O 1,000.00 R -975.10	24.90	66.30	(+) 41.40	Surrender of funds was due to delay in main projects because of legal issues. Reasons for the final excess of ₹41.40 lakh have not been intimated (September 2024).
4700-13-800-98-Construction of Canal Rehabilitation of Canal Network	O 30,000.00 R -7,005.10	22,994.90	24,509.72	(+) 1,514.82	Surrender of funds was due to savings from original budget because of heavy floods during monsoon season in the State. Reasons for the final excess of ₹1,514.82 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-789-99- Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State	O	1000.00	516.60	534.39	(+) 17.79	Surrender of funds was due to non-completion of major works owing to availability of small window of work between the cropping seasons. Reasons for the final excess of ₹17.79 lakh have not been intimated (September 2024).
	R	-483.40				
4701-06-789-99- Improvement in New Minor for Equitable distribution of water for Scheduled Castes Population in the State	O	800.00	534.10	619.31	(+) 85.21	Surrender of funds was due to less land acquisition. Reasons for the final excess of ₹85.21 lakh have not been intimated (September 2024).
	R	-265.90				
4701-06-800-98- Construction of Canal- Construction of New Minor	O	1,000.00	813.95	830.29	(+) 16.34	Surrender of funds was due to less land acquisition. Reasons for the final excess of ₹16.34 lakh have not been intimated (September 2024).
	R	-186.05				

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-789-99- Improvement of old / existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	O 20,000.00 R -3,608.76	16,391.24	18,060.81	(+) 1,669.57	Surrender of funds was due to a problem of uplift from SSWL (Sub Soil Water Level) due to which the work was held up. Reasons for the final excess of ₹1,669.57 lakh have not been intimated (September 2024).
4701-07-800-97-Micro Irrigation Under Irrigation Efficiency Scheme Under NABARD	O 15,000.00 R -8,076.90	6,923.10	6,988.70	(+) 65.60	Surrender of funds was due to non-completion of major works owing to availability of small window of work between the cropping seasons. Reasons for the final excess of ₹65.60 lakh have not been intimated (September 2024).
4701-22-800-98- Construction of Canals (Mewat)	O 5,000.00 R -4,927.10	72.90	79.65	(+) 6.75	Surrender of funds was due to under processing of tender. Reasons for the final excess of ₹6.75 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-25-800-99-Branches Supply of Treated Waste Water for Irrigation Purposes	O 10,000.00 R -1,706.40	8,293.60	8,683.94	(+) 390.34	Reasons for surrender of ₹1,706.40 have not been intimated. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 569 dated 03.07.2024). Reasons for the final excess of ₹390.34 lakh have not been intimated (September 2024).
4701-80-052-99- Institutional Strengthening Data Collection Etc.	O 650.00 R -407.63	242.37	242.75	(+) 0.38	Reasons for surrender of ₹407.63 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 569 dated 03.07.2024). Reasons for the final excess of ₹0.38 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4702-51-102-98-Scheme for Development of Ground Water and Other Allied Activities	O 2,000.00 R -973.80	1,026.20	1,053.45	(+) 27.25	Surrender of funds was due to savings from original budget because of heavy floods during monsoon season in the State. Reasons for the final excess of ₹27.25 lakh have not been intimated (September 2024).

(15) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-001-91-Executive Engineer	O 150.00	150.00	347.09	(+) 197.09	Reasons for the final excess of ₹197.09 lakh have not been intimated (September 2024).
4700-15-001-93-Chief Engineer	O 20.00	20.00	47.73	(+) 27.73	Reasons for the final excess of ₹27.73 lakh have not been intimated (September 2024).
4700-15-800-98-Restoration capacity Of B.M.L.	O 500.00 R 695.17	1,195.17	1,195.17	..	Augmentation of provision through re-appropriation was due to finalization of various repair works after heavy rainfall of 2023.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-80-001-88-Pensionary Charges	O ..	..	30.44	(+) 30.44	Reasons for the final excess of ₹30.44 lakh have not been intimated (September 2024).
4700-80-001-89-Special Revenue	O ..	..	901.60	(+) 901.60	Reasons for the final excess of ₹901.60 lakh have not been intimated (September 2024).
4700-80-001-91-Executive Engineer	O ..	..	9,200.20	(+) 9,200.20	Reasons for the final excess of ₹9,200.20 lakh have not been intimated (September 2024).
4700-80-001-92-Superintending Engineer	O ..	..	444.17	(+) 444.17	Reasons for the final excess of ₹444.17 lakh have not been intimated (September 2024).
4700-80-001-93-Chief Engineer	O ..	..	1,265.21	(+) 1,265.21	Reasons for the final excess of ₹1,265.21 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-80-190-97- Contribution of State Capital Share towards Upper Yamuna River Board (UYRB)	O 7,500.00 R 9,823.87	17,323.87	17,323.87	..	Reason for augmentation of ₹9,823.87 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024).
4701-06-001-91-Executive Engineer	O 400.00	400.00	585.79	(+) 185.79	Reasons for the final excess of ₹185.79 lakh have not been intimated (September 2024).
4701-06-001-93-Chief Engineer	O 50.00	50.00	78.22	(+) 28.22	Reasons for the final excess of ₹28.22 lakh have not been intimated (September 2024).
4701-22-001-91-Executive Engineer	O ..	..	21.47	(+) 21.47	Reasons for the final excess of ₹21.47 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-25-001-89-Special Revenue	O ..	..	224.10	(+) 224.10	Reasons for the final excess of ₹224.10 lakh have not been intimated (September 2024).
4701-25-001-91-Executive Engineer	O ..	..	2,340.38	(+) 2,340.38	Reasons for the final excess of ₹2,340.38 lakh have not been intimated (September 2024).
4701-25-001-92-Superintending Engineer	O ..	..	90.88	(+) 90.88	Reasons for the final excess of ₹90.88 lakh have not been intimated (September 2024).
4701-25-001-93-Chief Engineer	O ..	..	312.49	(+) 312.49	Reasons for the final excess of ₹312.49 lakh have not been intimated (September 2024).
4702-51-001-91-Executive Engineer	O ..	..	459.72	(+) 459.72	Reasons for the final excess of ₹459.72 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4702-51-001-93-Chief Engineer	O ..	..	60.09	(+) 60.09	Reasons for the final excess of ₹60.09 lakh have not been intimated (September 2024).
4711-01-001-89-Special Revenue	O 1,500.00	1,500.00	1,825.30	(+) 325.30	Reasons for the final excess of ₹325.30 lakh have not been intimated (September 2024).
4711-01-001-91-Executive Engineer	O 9,620.00	9,620.00	17,436.91	(+)7,816.91	Reasons for the final excess of ₹7,816.91 lakh have not been intimated (September 2024).
4711-01-001-93-Chief Engineer	O 2,000.00	2,000.00	2,250.03	(+) 250.03	Reasons for the final excess of ₹250.03 lakh have not been intimated (September 2024).
4851-51-102-93-Modernization of Field Officer/ Directorate of Office Premises of MSME	O 500.00 R 7,250.00	7,750.00	7,750.00	..	Augmentation of provision through re-appropriation was mainly due to release of amount for the construction of unity mall in the State by the government of India.

Grant No. 19- Contd.

(16) The following case of re-appropriation order issued by Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was more than the actual expenditure, resulting in an amount remaining unsurrendered, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-789-99-Flood Protection, Restoration and Disaster Management in Scheduled Castes population Area in the State	O 7,000.00 R 37.00	7,037.00	6,998.44	(-) 38.56	Reason for augmentation of ₹37 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024). Reasons for the final saving of ₹38.56 lakh have not been intimated (September 2024).

(17) The following case of re-appropriation order issued by Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was less than the actual expenditure, resulting in excess expenditure, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-201- 99-Flood Protection and Disaster Preparedness	O 30,000.00 R 12,337.90	42,337.90	43,678.86	(+) 1,340.96	Reason for augmentation of ₹12,337.90 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024). Reasons for the final excess of ₹1,340.96 lakh have not been intimated (September 2024).

Charged Appropriation

(18) Of the ultimate saving of ₹1,354.58 lakh, an amount of ₹42.97 lakh remained unsurrendered.

(19) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately is discussed on next page:-

Grant No. 19- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-80-800-98-Payment of Enhanced Land Compensation under Court Orders	<i>O</i> 3,000.00 <i>R</i> -1,311.61	1,688.39	1,645.42	(-) 42.97	The Reasons for surrender of ₹1,311.61 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 23-24/ 461-462 dated 05.06.2024). Reasons for the final saving of ₹42.97 lakh have not been intimated (September 2024).

Grant No. 19- Contd.

(20) Review of Direction and Administration and Machinery and Equipment Charges in the Public Works Department-Irrigation Branch Major head-"2700-Major Irrigation", "2701-Medium Irrigation", "4700-Capital Outlay on Major Irrigation" and "4701-Capital Outlay on Medium Irrigation".

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentage to the works outlay during the years 2021-22, 2022-23 and 2023-24:-

Sr.No.	Name of Project	Year	₹ in lakh)			Percentage	
			Work Outlay	Direction & Administration	Machinery & Equipment	Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
1	Gurgaon Canal Project	2021-22	42.71	30.15	0	70.59	0
		2022-23	62.79	41.24	0	65.68	0
		2023-24	66.92	33.14	0	49.52	0
2	Loharu Canal Project	2021-22	159.49	112.57	0	70.58	0
		2022-23	162.47	106.71	0	65.68	0
		2023-24	254.36	99.42	0	39.09	0
3	J.L.N. Canal Project	2021-22	310.26	218.99	0	70.58	0
		2022-23	297.42	195.34	0	65.68	0
		2023-24	283.17	115.99	0	40.96	0
4	SYL Canal Project	2021-22	472.33	268.56	0	56.86	0
		2022-23	6.95	3.96	0	56.98	0
		2023-24	7.83	2.92	0	37.29	0
5	Dadupur Nalvi Project	2021-22	467.20	265.65	0	56.86	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
6	Improvement of old/Existing Channels (NABARD) Project	2021-22	28920.95	13942.36	0	48.04	0
		2022-23	37800.56	14293.38	0	37.81	0
		2023-24	40810.92	13947.65	0	34.18	0
7	Rehabilitation Project	2021-22	2741.14	1558.59	0	56.86	0
		2022-23	1580.76	899.79	0	56.92	0
		2023-24	1153.62	430.10	0	37.28	0

Grant No. 19- Contd.

Sr.No.	Name of Project	Year	₹ in lakh)			Percentage	
			Work Outlay	Direction & Administration	Machinery & Equipment	Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
8	New Minor Project	2021-22	1669.83	754.72	0	48.04	0
		2022-23	1630.42	615.78	0	37.81	0
		2023-24	2173.56	742.84	0	34.18	0
9	W.J.C. Augmentation Canal Project	2021-22	2955.80	2086.28	0	70.58	0
		2022-23	2684.96	1763.46	0	65.68	0
		2023-24	3405.15	1408.49	0	41.36	0
10	Jui Canal Project	2021-22	191.02	0	0	0	0
		2022-23	186.19	0	0	0	0
		2023-24	201.42	0	0	0	0
11	Siwani Canal Project	2021-22	220.31	0	0	0	0
		2022-23	257.81	0	0	0	0
		2023-24	254.40	0	0	0	0
12	T.F.C Project	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
13	Naggal lift Irrigation Project	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
14	Institutional Strengthening such as Data Collection	2021-22	1935.42	929.82	0	48.04	0
		2022-23	2859.58	1081.28	0	37.81	0
		2023-24	2421.56	827.60	0	34.18	0
15	Water Development Survey and investigation	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
16	Lining of Channels	2021-22	471.77	268.24	0	56.86	0
		2022-23	60.00	34.15	0	56.92	0
		2023-24	1195.17	445.59	0	37.28	0
17	N.C.R. Project	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0

Grant No. 19- Contd.

Sr.No.	Name of Project	Year	₹ in lakh)			Percentage	
			Work Outlay	Direction & Administration	Machinery & Equipment	Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
18	Modernisation & Lining of Canal	2021-22	40802.51	23199.95	0	56.86	0
		2022-23	31904.89	18160.69	0	56.92	0
		2023-24	35547.53	14789.38	4120.92	41.60	11.59
19	Mewat Feeder	2021-22	86.79	41.70	0	48.05	0
		2022-23	92.87	35.12	0	37.82	0
		2023-24	79.65	27.22	0	34.17	0
20	M & E Dam apartment Project	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
21	Munik Canal Project	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
22	Kaushalya Dam	2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
23	Saraswati Heritage Project	2021-22	3903.65	2219.58	0	56.86	0
		2022-23	175.60	99.96	0	56.92	0
		2023-24	13.10	4.88	0	37.25	0
24	Development of Water Bodies	2021-22	1697.50	815.52	0	48.04	0
		2022-23	1701.10	643.23	0	37.81	0
		2023-24	1985.38	678.53	0	34.18	0
25	Reconstruction of Bridges on Canal	2021-22	10219.71	5810.84	0	56.86	0
		2022-23	21693.55	12348.26	0	56.92	0
		2023-24	31680.25	11811.18	0	37.28	0
26	Jawaharlal Nehru Canal Project	2021-22	2224.90	1265.06	0	56.86	0
		2022-23	41.09	23.39	0	56.92	0
		2023-24	38.92	14.51	0	37.28	0
27	Supply of treated waste water	2021-22	0	0	0	0	0
		2022-23	10321.80	3902.94	0	37.81	0
		2023-24	8683.93	2987.85	0	34.41	0
28	Capital outlay on Minor Irrigation	2021-22	0	0	0	0	0
		2022-23	194.95	79.09	0	40.57	0
		2023-24	1053.44	537.60	0	51.03	0

Grant No. 19- Contd.

(21) **Suspense Transaction: -**

The Head 'Suspense' is not a final head of account. It accommodates interim transaction for which further payments or adjustments of value are necessary before the transactions can be considered complete and finally booked in respective final head of account. Accordingly, the transactions under the head, if not adjusted to final head of account are carried forward from year to year.

This suspense head has three sub divisions viz.

- (i.) Stock
- (ii.) Miscellaneous Public Works Advance
- (iii.) Workshop Suspense

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

1. **Stock: -**This head is charged with the expenditure connected with the acquisition of stock, material and manufacturing operation. It is credited with value of material issued to works or sold or otherwise disposed of and the value of outturn. The balances in the account represent the book value of material in the stock plus unadjusted charges etc. connected with the manufacture, if any.

2. **Miscellaneous Public Works advance: -**This head records; -
 - a) Sale of material on credit
 - b) Expenditure on deposit works incurred before receipt of contribution or in excess of contribution received.
 - c) Losses and Retrenchment.
 - d) Other items awaiting adjustment

The debit value under this sub head should, therefore, normally represent amount recoverable.

3. **Workshop Suspense**

The charges for jobs executed or other operations in the departmental workshop are debited to this sub head pending their recovery or adjustment. The balances under this sub head represent expenditure on jobs in progress at the end of the year in public workshop.

Suspense Transactions: -

The expenditure under the major head "2700 Major Irrigation" on account of "Multipurpose River Project" MPRP ₹340.87 lakh booked under the head suspense.

Grant No. 19- Contd.

The transaction under ‘Suspense’ in the Major head during the year 2023-24 together with the opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	420.50	340.74	(-)225.64	535.60
Misc. Advance	(-)52.90	0.13	(-)0.13	(-)52.90
Total	367.60	340.87	(-)225.77	482.70

(22) The expenditure under the major head “2700 Major Irrigation on account of Irrigation ₹365.46lakh booked under the head “Suspense”. The transactions under suspense in this major head during the year 2023-24 together with opening & closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)181.96	361.84	(-)268.51	(-)88.63
Misc. Advance	(-)2414.86	3.62	(-)0.58	(-)2,411.82
Total	(-)2596.82	365.46	(-)269.09	(-)2,500.45

(23) The expenditure under the major head “2701-Medium Irrigation” on account of Irrigation did not include any amount under the head “Suspense”. The transactions under the head “Suspense” in the major head during the year 2023-24 together with opening and closing balances were as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	(-)77.02	0	0	(-)77.02
Misc. advance	43.81	0	(-)0.28	43.53
Total	(-)33.21	0	(-)0.28	(-)33.49

(24) The expenditure under the Major head “4700-Capital outlay on Major Irrigation” Bhakra Beas Board (MPRP) ₹38.53 lakh booked under “Suspense”. The transactions under head “Suspense” in this major head during the year 2023-24 together with opening and closing balances were as follows: -

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	180.34	19.96	(-)20.12	180.18
Purchase	225.96	0.77	0	226.73
Misc. Advance	43.66	13.43	(-)11.14	45.95
Workshop suspense	(-)9.69	4.37	(-)5.00	(-)10.32
Total	440.27	38.53	(-)36.26	442.54

Grant No. 19- Concltd.

(25) The expenditure under the major head “4700-Capital Outlay on major Irrigation” account includes ₹28.22 lakh under “suspense”. The transactions under the head during 2023-24 with opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	863.22	25.70	(-)29.69	859.23
Misc. advance	(-)9053.25	2.52	(-)2.53	(-)9,053.26
Total	(-)8,190.03	28.22	(-)32.22	(-)8,194.03

(26) The expenditure under the major head “4701-Capital Outlay on Medium Irrigation” Bhakra Beas Management Board (MPRP) includes ₹0.24 lakh any amount under “Suspense”. The transaction under the head “Suspense” in this major head during the year 2023-24 with opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	(-)1,094.77	0	0	(-)1,094.77
Misc. advance	(-)579.53	0.24	0	(-)579.29
Total	(-)1,674.30	0.24	0	(-)1,674.06

(27) The expenditure under the major head “4701-Capital Outlay on Medium Irrigation did not include any amount under the head “Suspense”. The transaction under the head “Suspense” in this major head during the year 2023-24 with opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	2,573.82	0	0	2,573.82
Misc. advance	10,483.90	0	0	10,483.90
Total	13,057.72	0	0	13,057.72

(28) The expenditure under the head “4711-Capital Outlay on Drainage & Flood Control Project” did not include any amount under the head “Suspense”. The amount under the head “Suspense” in the major head during the year 2023-24 with opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-) 180.70	0	0	(-) 180.70
Misc. Advance	(-) 27.54	0	0	(-) 27.54
Total	(-) 208.24	0	0	(-) 208.24

Grant No. 20 - URBAN DEVELOPMENT (TOWN AND COUNTRY PLANNING/URBAN ESTATES)/ LOCAL GOVERNMENT (ULB AND FIRE SERVICES)/ RURAL AND COMMUNITY DEVELOPMENT (RURAL DEVELOPMENT/DEVELOPMENT AND PANCHAYATS)/PUBLIC HEALTH ENGINEERING DEPARTMENT

(Major Heads-2215-Water Supply and Sanitation, 2217-Urban Development, 2501-Special Programmes for Rural Development, 2505-Rural Employment, 2515-Other Rural Development Programmes, 2553-MPs Local Area Development Scheme, 4215-Capital Outlay on Water Supply and Sanitation, 4217-Capital Outlay on Urban Development, 4515-Capital Outlay on other Rural Development Programmes, 4711-Capital Outlay on Flood Control projects, 6217-Loans for Urban Development)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,28,05,00,74	1,40,68,12,74	96,04,79,36	(-)44,63,33,38
Supplementary	12,63,12,00			

Amount surrendered during the year

(March 2024) 40,06,64,85

Charged

Original	40,00	40,00	..	(-)40,00
Supplementary	..			

Amount surrendered during the year

(March 2024) 40,00

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	50,36,72,00	74,81,51,00	38,43,00,68*	(-)36,38,50,32
Supplementary	24,44,79,00			

Amount surrendered during the year

(March 2024) 33,12,00,26

Notes and Comments :

Revenue

Voted Grant

* Does not include an expenditure of ₹27,900.00 lakh met out from Contingency Fund during the year 2023-24.

Grant No. 20- Contd.

(1) Of the ultimate saving of ₹4,46,333.38 lakh, ₹45,668.53 lakh remained unsurrendered.

(2) In view of overall saving of ₹4,46,333.38 lakh, the supplementary grant of ₹1,26,312 lakh obtained in September 2023 and January 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-88-Haryana Engineering Works Portal	O 400.00 R -262.89	137.11	137.11	..	Surrender of funds was due to less engagement of staff under the policy of Haryana Engineering Works Portal.
2215-01-799-Suspense	O ..	..	-458.68	(-) 458.68	Reasons for the final saving of ₹458.68 lakh have not been intimated (September 2024).
2217-80-001-89-Creation of New Establishment of District Municipal Commissioners in the State	O 626.03 R -438.89	187.14	187.14	..	Surrender of funds was mainly due to non-filling up of vacant posts, transfers of D-Group employees in transfer drive, and due to less receipt of motor vehicles claims.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-96-Local Bodies Directorate	O 1,583.15 R -164.57	1,418.58	1,418.58	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, non-organization of training programmes and non-deployment of professional services offset by excess mainly due to more receipt of leave travel concession claims.
2217-80-001-97-Local Bodies (Elections)	O 83.36 R -22.88	60.48	60.48	..	Surrender of funds was mainly due to non-filling up of vacant posts, less expenditure in offices, non-pendency of ex-gratia cases and non-conducting of training programmes.
2217-80-191-94-Grant in Aid to Haryana Shehri Vikas Pradhikaran for NCR satellite around Delhi	O 6,000.00 R -3,000.00	3,000.00	3,000.00	..	Surrender of fund was due to incur of balance amounts from Infrastructure Development Fund.
2217-80-191-95-Services of Sewage water supply and Drainage in Municipal Corporation	O 10,500.00 R -6,226.27	4,273.73	4,273.73	..	Surrender of funds was due to less receipt of demands from the municipalities under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-191-97-Grant-in-aid to Municipal Corporations on the recommendation of Central Finance Commission	O 32,000.00 R -15,478.03	16,521.97	16,521.97	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2217-80-192-83-Scheme for Urban Infrastructure Development under State Finance Commission	O 57,200.00 R -25,987.10	31,212.90	31,212.90	..	Surrender of funds was due to non-receipt of demands from the municipalities under the scheme.
2217-80-192-84-Divya Nagar Yojna	O 5,000.00 R -1,027.75	3,972.25	3,972.25	..	Surrender of funds was due to non-receipt of demands from the municipalities under the scheme.
2217-80-192-85-PM Street Vendor Atmanirbhar (PM-SVA Nidhi)	O 200.00 R -150.00	50.00	50.00	..	Surrender of funds was due to non-receipt of demands from the municipalities under the scheme.
2217-80-192-86-New Urban Renewal Mission (AMRUT)	O 35,948.00 R -12,505.30	23,442.70	23,442.70	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-88-Swachh Bharat Mission	O 40,000.00 R -38,584.00	1,416.00	1,416.00	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2217-80-192-89-National Urban Livelihood Mission	O 3,750.00 R -3,750.00	..	..	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme. Reasons for surrender of ₹2,250 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.20/2023-24/ 570 dated 03.07.2024).
2217-80-192-93-Grant-in-Aid to Municipalities / Municipal Councils on the recommendation of Central Finance Commission	O 21,000.00 R -14,657.40	6,342.60	6,342.60	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2217-80-789-90-National Urban Livelihood Mission for Scheduled Castes	O 1,250.00 R -1,250.00	..	..	..	Surrender of entire provision was due to less receipt of funds from Government of India under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-789-94-Deen Dayal Upadhyaya Sewa Basti Utthaan	O 3,000.00 R -1,832.77	1,167.23	1,167.23	..	Surrender of funds was due to non-receipt of demands from the municipalities under the scheme.
2217-80-800-76-Shifting of Milk Dairies	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of demands from the municipalities under the scheme.
2501-03-001-99-Scheme for Rural Development Establishment Expenses Head Quarter	O 489.00 R -90.83	398.17	398.17	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims and non-conducting of training programmes by the department offset by excess mainly due to increase in dearness allowance instalments and clearance of pending bills under medical reimbursement and Petrol, Oil and Lubricants (POL).
2501-05-101-99-Batch VI projects under Integrated Wasteland Development/ Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojna	O 1,680.00 R -856.00	824.00	824.00	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-05-190-99-Batch VI Projects under Integrated Wasteland Development/ Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojna	O 1,600.00 R -1,200.00	400.00	400.00	..	Reasons for surrender of ₹1,200 lakh were not correct and convincing. Convincing reasons have been called for (Fin&App.A/Cs/ G.No.20/2023-24/ 570 dated 03.07.2024).
2501-05-789-99-Integrated Waste Land Development Management Project	O 720.00 R -514.00	206.00	206.00	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2501-06-101-96-Start Up Village Entrepreneurship Programme (NRLM SVEP)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to less receipt of funds from Government of India under the scheme.
2501-06-101-97-Deen Dayal Upadhyay Grameen Kaushalya Yojana (NRLM, DDU-GKY) (PROJECT ADMN)	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to less receipt of funds from Government of India under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-101-99-National Rural Livelihood Mission (NRLM/ Aajeevika)	O 10,500.00 R -4,359.10	6,140.90	6,140.90	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2501-06-102-97-Scheme for Rural Self Employment Training Institute (RSETI)	O 500.00 R -147.69	352.31	352.31	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2501-06-102-99-Scheme for Providing Interest Subvention by Government of Haryana (IS - GOH) to Support SHGs Promoted under DAY-NRLM	O 500.00 R -375.00	125.00	125.00	..	Surrender of funds was due to less receipt of grant-in-aids claims.
2501-06-789-98-Deen Dayal Upadhyay Grameen Kaushalya Yojana (NRLM DDU-GKY) (Project Admn.) for SCSP	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to less receipt of grant-in-aids claims.
2501-06-789-99-National Rural Livelihoods Mission (NRLM/ Aajeevika)	O 4,500.00 R -2,677.10	1,822.90	1,822.90	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-800-98-Scheme for Rural Development Establishment Expenses Field Staff	O 145.00 R -118.62	26.38	26.38	..	Surrender of funds was mainly due to non-filling up of vacant posts and due to less receipt of medical reimbursement claims to pensioners.
2505-01-702-88-Swaran Jayanti Khand Uthaaan Yojana	O 5,000.00 R -3,750.00	1,250.00	1,250.00	..	Surrender of funds was due to less receipt of grant-in-aids claims.
2505-01-789-99-Swaran Jayanti Khand Uthaaan Yojana	O 1,000.00 R -750.00	250.00	250.00	..	Surrender of funds was due to less receipt of grant-in-aids claims.
2505-02-101-95-Social Audit Unit (MGNREGA) - Normal	O 480.00 R -364.24	115.76	115.76	..	Surrender of funds was due to less receipt of funds from Government of India under grant-in-aids.
2505-02-101-96-Project UNNATI (MGNREGA) - Normal	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under grant-in-aids.
2505-02-101-97-Cluster Facilitation Project (MGNREGA) - Normal	O 100.00 R -75.37	24.63	24.63	..	Surrender of entire provision was due to non-receipt of funds from Government of India under grant-in-aids.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2505-02-101-98-Scheme for Administrative Contingency (MGNREGA) - Normal	O 3,500.00 R -3,039.87	460.13	460.13	..	Surrender of entire provision was due to non-receipt of funds from Government of India under grant-in-aids.
2505-02-101-99-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	O 35,900.00 R -20,654.08	15,245.92	15,245.92	..	Surrender of funds was due to less receipt of funds from Government of India under the scheme.
2515-51-001-98-Community Development	O 942.00 R -255.18	686.82	686.82	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession and ex-gratia claims.
2515-51-001-99-Panchayat Department	O 2,124.00 R -914.52	1,209.48	1,209.48	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, less purchase of computers, less receipt of medical reimbursement, leave travel concession & ex-gratia claims.
2515-51-003-98-Community Development	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-101-81-Rashtriya Gram Swaraj Abhiyan (RGSA)	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.
2515-51-101-93-Matching Grant-in-aid for Development works (Govt. Share)	O 300.00 R -300.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024).
2515-51-102-80-Scheme for State level Task Force under Swachh Bharat Mission Gramin	O 100.00 R -68.37	31.63	31.63	..	Surrender of funds was due to less receipt of contractual services and honorarium claims.
2515-51-102-82-Haryana State Gramin Swachhata Puraskar Scheme	O 100.00 R -100.00	..	..	..	Surrender of funds was due to non-receipt of prizes and awards claims under Haryana State Gramin Swachhata Puraskar Scheme.
2515-51-102-83-Awareness amongst village Youth Volunteers for Rural Development	O 350.00 R -337.47	12.53	12.53	..	Surrender of funds was mainly due to less receipt of other charges claims, non-filling up-up of vacant posts, non-conducting of training by the department and less engagement of contractual staff.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-90-Scheme assistance of Haryana Rural Development Authority	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
2515-51-102-93-Scheme for Sanitation under Swachh Bharat Mission (Gramin)	O 12,200.00 R -12,200.00	..	..	..	Surrender of entire provision was mainly due to non-receipt of funds from Government of India under the scheme.
2515-51-102-94-Haryana Gramin Vikas Yojana (HGVY)	O 10,000.00 R -3,000.00	7,000.00	7,000.00	..	Surrender of funds was due to less implementation of projects.
2515-51-102-96-Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan.
2515-51-102-97-New Construction/ Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office	O 10,000.00 R -5,826.77	4,173.23	4,173.23	..	Surrender of funds was due to non-finalization of some projects.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-98-Organisation of State/ Districts level Sammelans for non officials	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-organization of Sammelans by the department.
2515-51-106-96-Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (PMJVK)	O 6,000.00 R -6,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.
2515-51-106-97-Shyama Prasad Mukherjee Rurban Mission (SPMRM)	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.
2515-51-106-98-Pardhan Mantri Adarsh Gram Yojana (PMAGY)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.
2515-51-106-99-Vidhayak Adarsh Gram Yojana (VAGY)	O 20.00 R -15.97	4.03	4.03	..	Surrender of funds was mainly due to non-receipt of claims under other charges and less receipt of claims under contractual services.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-190-99-Scheme for Training & Capacity Building Haryana Institute of Rural Development Nilokheri	O 400.00 R -400.00	..	..	..	Surrender of entire provision was mainly due to non-receipt of grant-in-aid claims and grant for creation of capital assets.
2515-51-196-99-Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff Renamed as Scheme for Salary of Staff Deputed	O 3,061.00 R -542.30	2,518.70	2,518.70	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, less engagement of professional staff under professional and special services, less receipt of leave travel concession claims and non-conducting of training programmes by the department.
2515-51-198-96-Rural Infrastructure Development under State Finance Commission (SFC)	O 69,900.00 R -67,465.00	2,435.00	2,435.00	..	Surrender of funds was due to non-finalization of some projects.
2515-51-789-88-Mahatma Gandhi Gramin Basti Yojna	O 3,000.00 R -2,014.20	985.80	985.80	..	Surrender of funds was due to non-finalization of some capital outlay under the scheme.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-91-Scheme for assistance to Haryana Rural Development Authority	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan under the scheme.
2515-51-789-98-Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes	O 4,500.00 R -4,500.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.
2515-51-789-99-Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan under the scheme.
2553-51-101-98-Saansad Adarsh Gram Yojana (SAGY)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India under the scheme.

(4) The cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsurrendered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-98- Superintending Engineer and their Establishment	O 2,396.00 R -475.95	1,920.05	1,918.30	(-) 1.75	Surrender of funds was mainly due to retirement of staff & non-filling up of vacant posts, less schedules of training programs, less engagement of professional staff under professional and special services, less receipt of ex-gratia claims and less purchase of computers offset by excess mainly due to more engagement of staff under outsourcing policy and payment of dearness allowance instalments/arrears. Reasons for the final saving of ₹1.75 lakh have not been intimated (September 2024).
2215-01-003-99-Information Education Communication Activities	O 158.00 R -89.22	68.78	62.43	(-) 6.35	Surrender of fund was due to non-clearance of other charges bills at the fag end of March 2024. Reasons for the final saving of ₹6.35 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-789-98-Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Urban Areas	O 625.00 R -350.80	274.20	216.21	(-) 57.99	Reasons for the surrender of ₹350.80 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹57.99 lakh have not been intimated (September 2024).
2215-01-789-99-Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Rural Areas	O 1,350.00 R -702.96	647.04	646.89	(-) 0.15	Reasons for the surrender of ₹702.96 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹0.15 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-101-89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	O 1,71,200.00 R -55,332.90	1,15,867.10	1,15,798.73	(-) 68.37	Reasons for the surrender of funds have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/G.No.20/2023-24/472-73 dated 06.06.2024). Reasons for the final saving of ₹68.37 lakh have not been intimated (September 2024).
2515-51-789-87-Financial Assistance to Scheduled Castes under State Finance Commission	O 73,400.00 R -22,816.46	50,583.54	50,582.80	(-) 0.74	Surrender of funds was mainly due to non-incurring of expenditure by Panchayati Raj Institutions and due to less receipt of grant-in-aid claims. Reasons for the final saving of ₹0.74 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

(5) The following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-001-96-Performance Linked Outlay (PLO) for Development and Panchayat (DEV-PLO-REV)	O 15,000.00 R -15,000.00	..	71.00	(+) 71.00	Surrender of entire provision was due to non-implementation of the scheme. Reasons for the final excess of ₹71 lakh have not been intimated (September 2024).

(6) In the following three cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-99-Headquarter staff-Chief Engineer and his establishment	O 2,898.10 S 25.00 R -494.78	2,428.32	2,428.32	..	Surrender of funds was mainly due to retirement of staff & non-filling up of vacant posts, less engagement of professional staff and non- clearance of leave travel concession bills by the treasuries offset by excess mainly due to more engagement of staff under outsourcing policy, more requirement of computers and more receipt of medical reimbursement claims.

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-98-Urban Estates Establishment Land Acquisition & Development Scheme (Headquarters Staff)	O 376.50 S 5.08 R -193.34	188.24	188.24	..	Reasons for surrender of ₹193.34 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024).
2217-80-001-99-Town & Country Planning (Headquarter Staff)	O 2,187.10 S 17.00 R -414.33	1,789.77	1,789.77	..	Surrender of funds were mainly due to non filling-up of vacant posts, non-engagement of professional staff under professional and special services, less engagement of contractual staff.

(7) In the following cases where the supplementary grant was obtained excessive and later on a part of supplementary grant reduced through re-appropriation on 31 March 2024 by the Finance Department, which indicates that the budget estimate were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-792-51-NA	O 1.00 S 100.00 R -97.09	3.91	3.91	..	Surrender of funds was due to less receipt of cases of loans/losses written off.
2217-80-192-92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils	O 1,000.00 S 18,922.00 R -13,953.75	5,968.25	5,968.25	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-03-191-99- Mukhyamantri Samagra Shahri Vikas Yojna	O 14,000.00 S 50,000.00 R -47,851.95	16,148.05	16,148.07	(+) 0.02	Surrender of funds was due to non-receipt of proposal as per scheme guidelines.

(8) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as no expenditure booked in this case. The original budget and supplementary grant remained unutilized which indicates that the supplementary grant has been obtained injudiciously and the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-89-Performance Linked Outlay (PLO) for Public Health Engineering (PUH-PLO- REV)	O 45,000.00 S 11,000.00 R -11,000.00	45,000.00	..	(-) 45,000.00	Reasons for surrender of ₹11,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹45,000 lakh not been intimated (September 2024).

(9) The cases, in which the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered less than the actual saving through re-appropriation that resulted in an amount remaining unsundered which indicated that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001- 97-Executive Engineer and their Establishment	O 17,581.50 S 1,500.00 R -3,239.14	15,842.36	15,825.58	(-) 16.78	Surrender of funds was mainly due to retirement of staff & non-filling up of vacant posts, non-clearance of rent, rates & taxes related bills by treasuries, less receipt of ex-gratia claims, less conduction of training programmes offset by excess mainly due to payment of dearness allowance instalment/arrears and more receipt of medical reimbursement claims. Reasons for the final saving of ₹16.78 lakh have not been intimated (September 2024).
2217-80-001- 94-Urban Estate Establishment Land Acquisition and Development Scheme (ii) (District Staff)	O 1,673.00 S 21.92 R -792.31	902.61	902.59	(-) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts, non-conducting of training programmes, less joining of contractual staff and less touring by the staff. Reasons for the final saving of ₹0.02 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

(10) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered more than the actual saving through re-appropriation that resulted in excess expenditure incurred, which indicated that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001- 95-Town and Country Planning (District Staff)	O 8,230.00 S 111.00 R -2,349.93	5,991.07	5,991.20	(+) 0.13	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of demand under other charges, non-receipt of ex-gratia claims, non-conducting of training programmes and less expenditure in the office offset by excess due to more engagement of apprentice under professional and special services. Reasons for the final excess of ₹0.13 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

(11) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-90-Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters	O 500.00 S 100.00 R 1,688.74	2,288.74	2,288.74	..	Augmentation of provision through re-appropriation was due to more receipt of claims under compensation of natural disasters.
2217-80-190-99-Faridabad Smart City Limited	O 10,000.00 R 9,600.00	19,600.00	19,600.00	..	Augmentation of provision through reappropriation was due to more receipt of funds from Government of India corresponding to increase in state expenditure.
2515-51-198-97-United Grants to Gram Panchayats on the recommendations of the Central Finance Commission	O 39,160.00 R 17,850.62	57,010.62	57,010.62	..	Augmentation of provision through re-appropriation was due to more receipt of funds from the Government of India under the scheme.

Grant No. 20- Contd.

(12) The following four cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure incurred, which indicates that re-appropriation order issued by the Finance Department was not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001- 96-Executive Engineer and their Establishment Regular/ Confirmed Mechanical Staff	O 67,354.00 R 23,642.41	90,996.41	91,006.91	(+) 10.50	Augmentation of provision through re-appropriation was mainly due to more engagement of additional staff under outsourcing policy, payment of dearness allowance instalments/arrears and more receipt of medical reimbursement claims offset by saving mainly due to less receipt of ex-gratia claims, retirement of staff & non-filling up of vacant posts and non-clearance of leave travel concession bills by treasuries. Reasons for the final excess of ₹10.50 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101-96-Operation and Maintenance of urban storm water drainage works	O 700.00 R 264.37	964.37	981.47	(+) 17.10	Reasons for the augmentation of ₹264.37 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹17.10 lakh have not been intimated (September 2024).
2215-01-101-99-Maintenance of Urban Water Supply and Sewerage (98-Maintenance Charges)	O 10,000.00 R 2,499.99	12,499.99	13,089.40	(+) 589.41	Reasons for the augmentation of ₹2,499.99 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹589.41 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-799- Suspense	O ..	..	-458.67	(-) 458.67	Reasons for the final saving of ₹458.67 lakh have not been intimated (September 2024).

(13) The following case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was more than the actual saving resulted in excess expenditure incurred, which indicate that re-appropriation order by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101- 99-Maintenance of Urban Water Supply and Sewerage (97-Canal Water Charges)	O 300.00 R -49.51	250.49	922.10	(+) 671.61	Reasons for surrender of ₹49.51 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹671.61 lakh have not been intimated (September 2024).

(14) A case in which insufficient supplementary grant has been obtained and later on re-appropriation order issued by the Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure is discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101- 99-Maintenance of Urban Water Supply and Sewerage (99-Energy Charges)	O 15,000.00 S 2,500.00 R 14,923.28	32,423.28	32,605.62	(+) 182.34	Augmentation of provision through re-appropriation was due to reconciliation of disputed bills and clearance of pending bills under the scheme. Reasons for the final excess of ₹182.34 lakh have not been intimated (September 2024).

Charged Appropriation

(15) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-001- 98-Community Development (96-District and Block Staff)	O 40.00 R -40.00	..	..	..	Surrender of entire provision was due to non-receipt of bills on account of court cases.

Capital**Voted Grant**

(16) Of the ultimate saving of ₹3,63,850.32 lakh, an amount of ₹32,650.06 lakh remained unsurrendered.

(17) In view of overall saving of ₹3,63,850.32 lakh, the supplementary grant of ₹2,44,479 lakh obtained in September 2023 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

Grant No. 20- Contd.

(18) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-98-Accelerated Rural Water Supply (91-NRDWP (National Water Quality Sub Mission on Arsenic and Fluoride)	O 100.00 R -100.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024).
4215-01-800-96-Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP)	O 35,000.00	35,000.00	..	(-) 35,000.00	Reasons for the final saving of ₹35,000 lakh have not been intimated (September 2024).
4215-02-101-89-Implementation of AMRUT-II for Sewerage	O 20,000.00 R -14,618.00	5,382.00	5,382.00	..	Surrender of funds was due to drawl of full funds from treasury and deposited into SNA from AMRUT 2.0 during the financial year 2023-24.
4217-60-001-98-Performance Linked Outlay (PLO) of DLB Director Urban Local Bodies (CAP)	O 80,000.00 R -80,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101-98-Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP)	O 9,400.00 R -9,400.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
4515-51-102-99-Scheme for Creation/ Purchase of Capital Assets for Development & Panchayats/ Rural Development Department	O 735.00 R -507.15	227.85	227.85	..	Surrender of funds was mainly due to non-finalization of work plan & land, non- purchase of equipments and less receipt of furniture claims.
6217-60-191-97-Loans to Municipalities	O 1,500.00 R -1,500.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024).

(19) One case of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remaining unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately is discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-800-98-Annuity of Land Acquired by PHE Department	O 500.00 R -200.91	299.09	295.95	(-) 3.14	Reasons for the surrender of ₹200.91 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹3.14 lakh have not been intimated (September 2024).

(20) The following cases of re-appropriation order issued by the Finance Department on 31 March 2024, in which amount surrendered through re-appropriation order was more than the actual saving resulted in excess expenditure incurred, which indicate that re-appropriation order by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-86-Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage Works	O 4,500.00 R -1,503.84	2,996.16	3,079.01	(+) 82.85	Surrender of funds was due to less judgement passed by Hon'ble Court under this scheme. Reasons for the final excess of ₹82.85 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-93-Rural Water Supply (90-Mahagram Yojana for updation of Drinking Water Supply in Village)	O 2,500.00 R -846.57	1,653.43	2,614.20	(+) 960.77	Reasons for the surrender of ₹846.57 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹960.77 lakh have not been intimated (September 2024).
4215-01-102-93-Rural Water Supply (93-NABARD)	O 20,000.00 R -1,945.38	18,054.62	18,796.96	(+) 742.34	Reasons for the surrender of ₹1,945.38 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹742.34 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-02-102-98-Rural Sanitation (97-Mahagram Yojana for providing Sewerage System in Village)	O 5,000.00 R -786.38	4,213.62	4,382.95	(+) 169.33	Reasons for the surrender of ₹786.38 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹169.33 lakh have not been intimated (September 2024).
4215-01-789-96-Special Component Plan for Scheduled Castes under Augmentation of Rural Water Supply	O 3,600.00 R -613.45	2,986.55	3,144.38	(+) 157.83	Surrender of funds was due to decrease in pace of work as model code of conduct was imposed under the scheme. Reasons for the final excess of ₹157.83 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-789-97-Special Component Plan for Scheduled Castes under NABARD	O 5,000.00 R -615.49	4,384.51	4,741.29	(+) 356.78	Reasons for the surrender of ₹615.49 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹356.78 lakh have not been intimated (September 2024).
4215-01-789-98-Water Supply to Scheduled Caste Dominated Habitation in Rural Area	O 500.00 R -414.97	85.03	87.24	(+) 2.21	Surrender of funds was due to achievement of purpose for the scheme was opened through a different source of funding and the collateral savings have occurred under SCSP (Scheduled Castes Sub Plan). Reasons for the final excess of ₹2.21 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101-99-Deenbandhu Haryana Gram Uday Yojana	O 20,000.00 R -18,930.01	1,069.99	1,071.91	(+) 1.92	Surrender of funds was due to less receipt of claims under major works. Reasons for the final excess of ₹1.92 lakh have not been intimated (September 2024).

(21) In the following cases, the supplementary grant has been obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which entire supplementary and a part of original budget provision was surrendered less than the actual saving that resulted in an amount remaining unsundered which indicates that budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-98-Accelerated Rural Water Supply (93-NRDWP (Water Quality Monitoring and Surveillance-WQMS) Renamed Jal Jeevan Mission (JJM)-WQMS)	O 1,500.00 S 465.00 R -1,108.37	856.63	854.77	(-) 1.86	Reasons for the surrender of ₹1,108.37 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹1.86 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102- 98-Accelerated Rural Water Supply (94-NRDWP (Support Activities) Renamed Jal Jeevan Mission (JJM)- Support Activities)	O 4,000.00 S 939.00 R -2,797.43	2,141.57	2,139.75	(-) 1.82	Reasons for the surrender of ₹2,797.43 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹1.82 lakh have not been intimated (September 2024).
4215-01-102- 98-Accelerated Rural Water Supply (99-NRDWP- Coverage Central Renamed Jal Jeevan Mission (JJM)- Coverage)	O 86,000.00 S 1,91,975.00 R -2,18,225.29	59,749.71	59,124.14	(-) 625.57	Reasons for the surrender of ₹2,18,225.29 lakh were not correct and convincing. Convincing reasons have been called for Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹625.57 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

(22) In the following case, the excessive supplementary grant has been obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department. Subsequently, a re-appropriation order issued by the Finance Department in which a part of supplementary grant was surrendered less than the actual saving that resulted in an amount remaining unsurrendered which indicates that budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101- 97-Haryana Gramin Vikas Yojana (HGVY)	O 70,000.00 S 50,000.00 R -22,581.73	97,418.27	97,416.35	(-) 1.92	Surrender of funds was due to non-finalization of some projects under the scheme. Reasons for the final saving of ₹1.92 lakh have not been intimated (September 2024).

(23) Cases in which supplementary grant has been obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2024 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving that resulted in excess expenditure incurred which indicates that budget estimates were not prepared appropriately are discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101- 94-National Capital Region	O 1,500.00 S 1,000.00 R -1,105.13	1,394.87	1,481.27	(+) 86.40	Reasons for the surrender of ₹1,105.13 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final excess of ₹86.40 lakh have not been intimated (September 2024).
4215-01-800- 99-Institutional Strengthening of Public Health Engineering Department	O 1,030.00 S 100.00 R -379.19	750.81	785.01	(+) 34.20	Surrender of funds was mainly due to less construction of office/residential buildings, less purchase of motor vehicles and non-purchase of new furniture, machinery & equipment. Reasons for the final excess of ₹34.20 lakh have not been intimated (September 2024).

Grant No. 20- Contd.

(24) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4217-60-051- 89-Mangal Nagar Vikas Yojana	O 1.00 R 10,199.00	10,200.00	10,200.00	..	Reasons for the augmentation of ₹10,199 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024).
4515-51-103- 99-Irrigation Efficiency Scheme under NABARD for Development works renamed as Vidhayal Adarsh Gram Yojana (VAGY)	O 18,000.00 R 6,500.00	24,500.00	24,500.00	..	Augmentation of provision through re-appropriation was due to clearance of pending bills under major works.

(25) Cases of re-appropriation order issued by Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was more than the actual expenditure resulted in an amount remaining unsurrendered, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101- 99-Urban Water Supply	O 11,000.00 R 4,869.00	15,869.00	15,548.91	(-) 320.09	Augmentation of provision through re-appropriation was due to increase in pace of works to augment water supply status of towns. Reasons for the final saving of ₹320.09 lakh have not been intimated (September 2024).
4215-02-101- 94-Sewerage and Sanitation	O 15,000.00 R 12,846.01	27,846.01	26,832.11	(-) 1,013.90	Reasons for the augmentation of ₹12,846.01 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2023-24/ 472-73 dated 06.06.2024). Reasons for the final saving of ₹1,013.90 lakh have not been intimated (September 2024).

(26) Cases of re-appropriation order issued by Finance Department on 31 March 2024, in which amount augmented through re-appropriation order was less than the actual expenditure, resulting in excess expenditure, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately are discussed on next page:-

Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101-93- Implementation of AMRUT-II for Water Supply	O 20,000.00 R 7,218.00	27,218.00	27,401.87	(+) 183.87	Augmentation of provision through re-appropriation was due to drawl of full funds from treasury and deposited into SNA for AMRUT 2.0 during the financial year 2023-24. Reasons for the final excess of ₹183.87 lakh have not been intimated (September 2024).
4215-01-789-99-Water Supply to Scheduled Caste Dominated Habitation in Urban Area	O 300.00 R 129.19	429.19	461.41	(+) 32.22	Augmentation of provision through re-appropriation was due to increase in pace of works to augment water supply status of towns. Reasons for the final excess of ₹32.22 lakh have not been intimated (September 2024).

Grant No. 20- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-02-789-99-Sewerage Facilities to S. C. Dominated Habitation in Urban Areas	O 1,500.00 R 389.58	1,889.58	2,472.64	(+) 583.06	Augmentation of provision through re-appropriation was due to approval of new estimates under urban sewerage and work for upgradation of STPs (Sewage Treatment Plants). Reasons for the final excess of ₹583.06 lakh have not been intimated (September 2024).
4711-01-201-98-Urban Storm Water Drainage Work	O 4,000.00 R 4,834.32	8,834.32	9,338.39	(+) 504.07	Augmentation of provision through re-appropriation was due to utilization of funds in some urgent schemes. Reasons for the final excess of ₹504.07 lakh have not been intimated (September 2024).

APPENDIX

(Referred to on Page ix)

Grant wise details of estimates and actuals of recoveries which have been adjusted in the accounts in reduction of expenditure

Number and Name of Grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+) / Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
						(₹ in thousand)
03-General Administration/ Elections	1,00,00	0	0	0	(-1,00,00	0
04-Revenue/ Excise and Taxation	5,42,00,00	0	3,77,56,03	0	(-1,64,43,97	0
05-Home/ Prisons/ Home Guard and Civil Defence/Administration of Justice (High Court/ Prosecution/ AGOT/ Legal Service Authority)	1,00,00	0	0	0	(-1,00,00	0
10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment	3,22,67,00	0	67,86,52	0	(-2,54,80,48	0
11-Food and Supplies/ Co-operation	5,00,00,00	1,55,00,00,00	1,34,76,00	99,51,31,04	(-3,65,24,00	(-55,48,68,96
17-Buildings and Roads/ Transport/ Civil Aviation	2,25,00	2,48,00,00	25,30	1,91,47,42	(-1,99,70	(-56,52,58
20-Urban Development (Town and Country Planning/Urban Estates)/ Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development/ Development and Panchayats)/ Public Health Engineering Department	22,00,00	0	56	0	(-21,99,44	0
Total	13,90,92,00	1,57,48,00,00	5,80,44,41	1,01,42,78,46	(-8,10,47,59	(-56,05,21,54

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