



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

# Appropriation Accounts 2024-25



Government of Haryana



# **Appropriation Accounts**

**2024-25**

**Government of Haryana**



## TABLE OF CONTENTS

	Page(s)
INTRODUCTORY	i
Summary of Appropriation Accounts	ii-ix
Report of the Comptroller and Auditor General of India	xi-xiii
Number and name of grant/appropriation	
1- Vidhan Sabha	1-4
2- Governor and Council of Ministers	5-8
3- General Administration/ Elections	9-32
4- Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation	33-65
5- Home (Home Guard & Civil Defence)/ Jails (Prisons)/ Administration of Justice (High Court/ Prosecution/AGOT/Legal Services Authority)	66-86
6- Finance and Institutional Finance & Credit Control/ Supplies & Disposals/ Planning and Statistics (DESA)	87-108
7- Loans and Advances by State Government	109-115
8- Public Debt	116-118
9- Contingency Fund	119
10- Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/ Fisheries/Mines & Geology/ Environment, Forest and Wildlife	120-166
11- Co-operation/Food Civil Supplies and Consumer Affair	167-184
12- Education (Secondary/Elementary)/ Higher Education (Higher, Technical, Science & Technology)/ Women and Child Development	185-234
13- Sports/Heritage & Tourism (Archaeology, Museum, Tourism)	235-257
14- Health/ Medical Education & Research/ AYUSH/ Food and Drug Administration	258-285

## TABLE OF CONTENTS

	Page(s)
15- Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair)	286-297
16- Social Justice, Empowerment/Welfare of Schedule Castes and Backward Classes & Antodaya (SEWA)/ Welfare of Ex-Servicemen	298-317
17- Public Works (Building and Roads)/Transport/ Civil Aviation	318-351
18- Information, Public Relation, Language and Culture/Printing & Stationery	352-361
19- Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources	362-428
20- Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering	429-476
Appendix	477
Grant-wise details of estimates and actuals of recoveries which have been adjusted in the accounts in reduction of expenditure.	

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2024-25 presents the accounts of sums expended in the year ended 31 March 2025 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	97,56,31	50,00,00	81,11,35
Charged	1,33,20	0	54,32
2 . Governor and Council of Ministers-			
Voted	2,01,14,75	0	1,81,32,42
Charged	23,65,52	0	19,31,86
3 . General Administration/ Elections-			
Voted	13,42,18,53	80,11,00	8,58,18,91
Charged	43,16,10	0	25,95,74
4 . Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation-			
Voted	31,54,21,83	4,50,00,00	26,14,48,16
5 . Home (Home Guard & Civil Defence)/ Jails (Prisons)/ Administration of Justice (High Court/ Prosecution/AGOT/Legal Services Authority)-			
Voted	82,88,79,84	5,40,01,00	77,13,08,80
Charged	2,76,85,52	0	2,48,53,04
6 . Finance and Institutional Finance & Credit Control/ Supplies & Disposals/ Planning and Statistics (DESA)-			
Voted	1,65,04,08,31	4,94,23,00	1,59,29,52,39
Charged	2,51,41,71,30	0	2,42,19,24,46
7 . Loans and Advances by State Government-			
Voted	0	11,89,11,60	0
8 . Public Debt-			
Charged	0	6,40,44,19,88	0
9 . Contingency Fund-			
Voted	0	0	0
10 . Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/ Fisheries/Mines & Geology/ Environment, Forest and Wildlife-			
Voted	71,15,44,76	20,59,45,00	48,04,88,26
Charged	1,55,00	0	43,34
11 . Co-operation/Food Civil Supplies and Consumer Affair-			
Voted	23,83,90,91	1,53,13,44,60	15,68,18,60
Charged	16,00	0	12,34

**Accounts**

<u>Expenditure-</u>		<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess) Revenue	Capital	
5	6	7	8	9	
(₹ in thousand)					
0	16,44,96	50,00,00	0	0	
0	78,88	0	0	0	
0	19,82,33	0	0	0	
0	4,33,66	0	0	0	
6,17,66	4,83,99,62	73,93,34	0	0	
0	17,20,36	0	0	0	
1,75,82,67	5,39,73,67	2,74,17,33	0	0	
3,86,65,52	5,75,71,04	1,53,35,48	0	0	
0	28,32,48	0	0	0	
2,89,54,57	5,74,55,92	2,04,68,43	0	0	
0	9,22,46,84	0	0	0	
3,97,87,90	0	7,91,23,70	0	0	
5,75,40,24,91	0	65,03,94,97	0	0	
0	0	0	0	0	
10,72,36,23	23,10,56,50	9,87,08,77	0	0	
0	1,11,66	0	0	0	
1,35,17,96,88	8,15,72,31	17,95,47,72	0	0	
0	3,66	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 (Secondary/Elementary)/ Higher Education (Higher, Technical, Science & Technology)/ Women and Child Development-			
Voted	2,17,37,30,42	17,83,70,00	1,98,15,56,59
13 . Sports/Heritage & Tourism (Archaeology, Museum, Tourism)-			
Voted	6,25,42,95	5,39,64,00	4,18,67,76
14 . Health/ Medical Education & Research/ AYUSH/ Food and Drug Administration-			
Voted	87,45,32,54	27,79,73,00	72,68,38,14
Charged	25,00	0	11,25
15 . Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair)-			
Voted	12,08,74,36	2,65,78,00	9,42,97,14
16 . Social Justice, Empowerment/Welfare of Schedule Castes and Backward Classes & Antodaya (SEWA)/Welfare of Ex-Servicemen-			
Voted	1,31,83,65,59	49,51,20	1,27,02,28,66
17 . Public Works (Building and Roads)/Transport/ Civil Aviation-			
Voted	61,23,87,12	52,14,16,20	57,50,68,56
Charged	5,00	80,00,00	0
18 . Information, Public Relation, Language and Culture/Printing & Stationery-			
Voted	4,58,51,52	1,52,00,00	4,04,29,37
Charged	87,46	0	56,06
19 . Energy Department (Power, New and Renewable Energy)/Industries & Commerce/ MSME/Irrigation and Water Resources-			
Voted	1,20,64,59,10	35,49,52,00	1,18,14,22,54
Charged	0	20,00,00	0

**Accounts - Contd.**

<u>Expenditure-</u>		<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9

(₹ in thousand)

11,62,29,49	19,21,73,83	6,21,40,51	0	0
-------------	-------------	------------	---	---

2,55,95,01	2,06,75,19	2,83,68,99	0	0
------------	------------	------------	---	---

21,58,18,78	14,76,94,40	6,21,54,22	0	0
-------------	-------------	------------	---	---

0	13,75	0	0	0
---	-------	---	---	---

81,27,56	2,65,77,22	1,84,50,44	0	0
----------	------------	------------	---	---

7,90,20	4,81,36,93	41,61,00	0	0
---------	------------	----------	---	---

32,87,61,05	3,73,18,56	19,26,55,15	0	0
-------------	------------	-------------	---	---

72,87,80	5,00	7,12,20	0	0
----------	------	---------	---	---

90,00,00	54,22,15	62,00,00	0	0
----------	----------	----------	---	---

0	31,40	0	0	0
---	-------	---	---	---

30,61,43,80	2,50,36,56	4,88,08,20	0	0
-------------	------------	------------	---	---

10,99,70	0	9,00,30	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)			
20 . Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering-			
Voted	1,47,08,76,58	45,68,10,00	1,01,71,21,47
<i>Charged</i>	<i>50,00</i>	<i>0</i>	<i>49,39</i>
Total			
Voted	11,79,43,55,42	3,90,78,50,60	10,30,39,09,12
<i>Charged</i>	<i>2,54,90,10,10</i>	<i>6,41,44,19,88</i>	<i>2,45,15,31,80</i>
<b>Grand Total</b>	<b>14,34,33,65,52</b>	<b>10,32,22,70,48</b>	<b>12,75,54,40,92</b>

**Accounts - Contd.**

<u>Expenditure-</u>		<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess) Revenue	Capital	
5	6	7	8	9	
(₹ in thousand)					
35,95,14,72	45,37,55,11	9,72,95,28	0	0	
0	61	0	0	0	
2,95,46,22,04	1,49,04,46,30	95,32,28,56	0	0	
5,76,24,12,41	9,74,78,30	65,20,07,47	0	0	
<b>8,71,70,34,45</b>	<b>1,58,79,24,60</b>	<b>1,60,52,36,03</b>	<b>0</b>	<b>0</b>	

### Summary of Appropriation Accounts -Contd.

The Contingency Fund of the State of Haryana has a corpus of ₹1,000 crore. During the year 2023-24, State Government had withdrawn an amount of ₹545.95 crore from the Contingency Fund. The whole amount has been recouped in the Financial Year 2024-25.

The expenditure shown in the Summary of Appropriation Accounts does not include an amount of ₹148.93 crore met by advance from the Contingency Fund during the year 2024-25 which was not recouped to the Fund before the close of the year.

Grant No.	Major Head	Amount (₹ in crore)
17	5054-Capital Outlay on Roads and Bridges	148.93

As on 31 March 2025, Contingency Fund has a balance of ₹851.07 crore.

### Summary of Appropriation Accounts-Concl'd.

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 2024-25 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	2,45,15,31,80	5,76,24,12,41	10,30,39,09,12	2,95,46,22,04
<i>Deduct:-</i>				
Total of recoveries	0	0	17,05,11,92	1,39,88,58,33
Net total expenditure as shown in Statement No.11 of the Finance Accounts	2,45,15,31,80	5,76,24,12,41	10,13,33,97,20	1,55,57,63,71

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 2025, 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 2025 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 2025.

#### **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.

**(K. SANJAY MURTHY)**

**Date: 28 November 2025**

**Place: New Delhi**

**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	97,56,31	97,56,31	81,11,35	(-)16,44,96
Supplementary	..			

Amount surrendered during the year

(March 2025) 17,28,54

## Charged

Original	1,33,20	1,33,20	54,32	(-)78,88
Supplementary	..			

Amount surrendered during the year

(March 2025) 78,88

## 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 2025) 50,00,00

## Grant No. 1- Contd.

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹1,644.96 lakh, surrender of ₹1,728.54 lakh on 31 March 2025 proved unrealistic.

(2) 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 R -197.00	144.41	144.41	..	Surrender of funds was due to less purchase of computers/ accessories.
2011-02-792-Irrecoverable Loans Written Off (51-NA)	O 25.00 R -24.10	0.90	0.90	..	Reasons for the surrender of ₹24.10 lakh were not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 01/Re-appn order/ 25-26/153-54 dated 14.05.2025).

## Grant No. 1- Contd.

(3) The following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2011-02-103-99- Establishment (98- Establishment Expenses)	O 6,979.90 R -1,375.56	5,604.34	5,687.91	(+) 83.57	Surrender of funds was mainly due to non-filling up of vacant posts, less touring by the officers/officials, less receipt of leave travel concession, medical re-imbursment, travel expenses & ex-gratia claims, less conduction of training programme and less purchase of new vehicles offset by excess expenditure on enhanced dearness allowance and purchase of laptops for Members of Legislature Assembly. Reasons for the final excess of ₹83.57 lakh have not been intimated (September 2025).

## Grant No. 1- Concl'd.

**Charged Appropriation**

(4) Saving occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101-99- Establishment	O 133.20 R -78.88	54.32	54.32	..	Surrender of funds was due to less touring by the officers/officials and late appointment of Hon'ble Deputy Speaker.

**Capital****Voted Grant**

(5) 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/ Consrtuction of Building for Haryana Vidhan Sabha	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to no construction work and 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

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,86,14,75	2,01,14,75	1,81,32,42	(-)19,82,33
Supplementary	15,00,00			

Amount surrendered during the year

(March 2025)

20,77,12

#### Charged

Original	23,65,52	23,65,52	19,31,86	(-)4,33,66
Supplementary	..			

Amount surrendered during the year

(March 2025)

4,47,73

Notes and Comments :

#### Voted Grant

(1) Against the available saving of ₹1,982.33 lakh, surrender of ₹2,077.12 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹1,982.33 lakh, the supplementary grant of ₹1,500 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original provision

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

Head		<b>Total Grant (₹ in lakh)</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	Remarks
2013-51-101-Salary of Minister & Deputy Ministers (51-Na)	O 262.50 R -106.31	156.19	156.19	..	Surrender of funds was due to less strength and less expenditure on attendants/electricity/ water bills and less receipt of medical reimbursement claims.

## 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 R      -79.29	30.71	30.71	..	Surrender of funds was due to less tour allowing to the officers/officials.

(4) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2013-51-800- 98- Maintenance of Vehicle and running of Ministers Car Section	O      2,199.25 R      -660.76	1,538.49	1,569.06	(+) 30.57	Surrender of funds was mainly due to less touring by the officials, less purchase/repair of vehicles, non-filling up of vacant posts, less engagement of contractual staff and less receipt of ex-gratia, leave travel concession & medical re-imbursement claims. Reasons for the final excess of ₹30.57 lakh have not been intimated (September 2025).

(5) A case, where excessive supplementary grant was obtained and later on surrendered through re-appropriation order on 31 March 2025 by the Finance Department more than the actual saving that resulted in excess expenditure, which indicates that budget estimates were not prepared appropriately, is discussed on next page:-

## Grant No. 2- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-800-99-Maintenance of the Ministers residences / offices	O 3,128.00 S 1,500.00 R -517.34	4,110.66	4,111.88	(+) 1.22	Surrender of funds was mainly due to less maintenance work of residence of Ministers and less consumption of electricity. Reasons for the final excess of ₹1.22 lakh have not been intimated (September 2025).

**Charged Appropriation**

(6) Against the available saving of ₹433.66 lakh, surrender of ₹447.73 lakh on 31 March 2025 proved unrealistic.

(7) Saving occurred mainly under :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-103-99-Military Secretary and his establishment	O 407.50 R -119.39	288.11	288.11	..	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 requirement of office items/accessories and non-conduction of training programme.
2012-03-105-99-Medical Facilities to the Governor and his family and staff	O 106.00 R -25.88	80.12	80.12	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of medical items and less tour allowing to the officers/officials.

## Grant No. 2- Concl'd.

(8) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2012-03-090-99-Secretariat Staff of the Governor (98-Establishment Expenses)	<i>O</i> 1,154.02 <i>R</i> -300.82	853.20	867.27	(+)14.07	Surrender of funds was mainly due to less purchase of computer/ accessories/repair of vehicles, non-filling up of vacant posts, less receipt of medical re-imburement, leave travel concession & ex-gratia claims, less engagement of contractual staff, less payment of water bills, less requirement of office items/ accessories and less tour allowing to the officers/officials. Reasons for the final excess of ₹14.07 lakh have not been intimated (September 2025).

### 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

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	12,77,52,52	13,42,18,53	8,58,18,91	(-)4,83,99,62
Supplementary	64,66,01			

Amount surrendered during the year

(March 2025) 4,91,00,83

##### Charged

Original	43,16,10	43,16,10	25,95,74	(-)17,20,36
Supplementary	..			

Amount surrendered during the year

(March 2025) 17,81,42

#### Capital

##### Voted

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	80,11,00	80,11,00	6,17,66	(-)73,93,34
Supplementary	..			

Amount surrendered during the year

(March 2025) 73,89,57

*Notes and Comments :*

#### Revenue

##### Voted Grant

(1) Against the available saving of ₹48,399.62 lakh, surrender of ₹49,100.83 lakh on 31 March 2025 proved unrealistic.

**Grant No. 3- Contd.**

(2) In view of overall saving of ₹48,399.62 lakh, the supplementary grant of ₹6,466.01 lakh obtained in December 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
2015-51-102-98-District staff	O 1,797.00 R -246.50	1,550.50	1,550.50	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical re-imbursment claims, less expenditure on office expenses & petrol, oil and lubricant and less receipt of wages bill offset by excess due to more engagement/ HKRN Policy of contractual staff and payment of enhanced dearness allowance and arrears.
2015-51-103-98-Printing of Electoral Rolls	O 500.00 R -208.85	291.15	291.15	..	Surrender of funds was due to receipt of less demand for budget from districts under the scheme.
2015-51-105-98-Bye Elections	O 450.00 R -335.56	114.44	114.44	..	Surrender of funds was mainly due to receipt of less demand for budget from districts 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
2015-51-106-98-Bye Elections	O	27.00	2.57	2.57	..	Surrender of funds was mainly due to receipt of less demand for budget from districts and less touring by the officers/officials.
	R	-24.43				
2015-51-111-99-Maintenance of Electronic Voting Machines	O	100.00	70.86	70.86	..	Surrender of funds was due to receipt of less demand from districts.
	R	-29.14				
2052-51-090-86-Human Resources Department Establishment Expenses	O	366.30	4.49	4.49	..	Surrender of funds was mainly due to non-filling up of vacant posts, non- requirement of office items/ accessories & equipment items, less receipt of medical reimbursement, leave travel concession & ex-gratia claims, less engagement of contractual staff, non-engagement of contractual & professional staff and no expenditure on miscellaneous.
	R	-361.81				
2052-51-090-97-Home Department	O	660.00	577.07	577.07	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, travel & medical reimbursement claims and less purchase of computer/accessories offset by excess mainly due to engagement of professional staff.
	R	-82.93				

## Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090- 98-Finance Department	O 1,051.00 R -178.10	872.90	872.90	..	Surrender of funds was mainly due to non-filling up of vacant sanctioned posts, less receipt of leave travel concession & travel expenses claims and less requirement of office items/ accessories.
2062-51-104- 98-Enquiry Officer, Vigilance	O 404.32 R -134.04	270.28	270.28	..	Surrender of funds was mainly due to less engagement of contractual & professional staff, non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims and less touring by the officers/officials offset by excess mainly to cover expenditure on more purchase/repair of vehicles and payment of enhanced dearness allowance rates.
2062-51-797- 99-State Vigilance Revolving Funds	O 100.00 R -68.70	31.30	31.30	..	Surrender of funds was due to less contribution of revolving funds.
2070-51-003- 98-Haryana Institute of Public Adminstration (98- Establishment Expenses)	O 4,500.00 R -2,300.00	2,200.00	2,200.00	..	Reasons for the surrender of ₹2,300 lakh were not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No.03/ Re-appn Order/25-26/157-58 dated 14.05.2025).

## Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-105-93-Haryana State Administrative Tribunal	O	33.75	..	..	..	Surrender of entire provision was due to closing of the commission.
	R	-33.75				
2070-51-115-79-PWD (B&R) Rest House Panchkula	O	409.50	186.71	186.71	..	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less function, less requirement of office items/ accessories, less receipt of leave travel concession, medical reimbursement & ex-gratia claims and less eligible persons identified as per norms.
	R	-222.79				
2070-51-115-82-New Sectt. Canteen Sector-17, Chandigarh	O	351.00	275.22	275.22	..	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less function, non-receipt of leave travel concession claims and less engagement of contractual staff offset by excess mainly due to more receipt of ex-gratia claims.
	R	-75.78				
2070-51-115-88-Expenditure on running Shakti Bhawan Canteen Panchkula	O	192.00	93.43	93.43	..	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less function and less receipt of leave travel concession, medical reimbursement & ex-gratia claims.
	R	-98.57				

## 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	197.60	116.73	116.73	..	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 & ex-gratia claims and less eligible persons identified as per norms.
	R	-80.87				
2070-51-115-93- Expenditure on running of Civil Secretariat Canteen	O	454.50	357.63	357.63	..	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 eligible persons identified as per norms.
	R	-96.87				
2070-51-115-94-Hospitality Organisation (98- Establishment Expenses)	O	1,167.00	679.74	679.74	..	Surrender of funds was mainly due to less engagement of contractual & professional staff, non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, less requirement of office items/accessories, conducted of less training programme and less consumption of electricity.
	R	-487.26				

## 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	100.00	0.12	0.12	..	Surrender of funds was due to conducted of less meetings.
	R	-99.88				
2070-51-115-96- Expenditure on running of Cafeteria in Haryana Bhawan, Delhi-	O	577.00	434.66	434.66	..	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 purchase/ repair of vehicles offset by excess due to more engagement/HKRN Policy of contractual staff.
	R	-142.34				
2070-51-115-97-Canteen in M.L.A. Hostel	O	345.00	306.65	306.65	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims, non-appointment of apprentice and less appointment of contractual staff offset by excess due to more receipt of leave travel concession claims and payment of arrear of dearness allowance.
	R	-38.35				

## Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-190-99-Second Haryana State Law Commission	O 440.00 R -96.00	344.00	344.00	..	Reasons for the surrender of ₹96.00 lakh were not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 03/Re-appn Order/25-26/157-58 dated 14.05.2025).
2251-51-090-99-Civil Secretariat-	O 1,030.00 R -267.83	762.17	762.17	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession & travel expenses claims from the officers/officials.
2852-07-190-98-Setting up of Call Centre for various e-Governance service	O 1,080.00 R -324.00	756.00	756.00	..	Surrender of funds was due to less implementation for e-Governance module.
2852-07-202-91-IT Plan for Haryana	O 20,000.00 R -15,000.00	5,000.00	5,000.00	..	Surrender of funds was due to less implementation of IT Plan in Haryana.
2852-07-202-93-Organisation of Seminars / Exhibition, Workshop at National / International Level	O 50.00 R -27.50	22.50	22.50	..	Surrender of funds was due to less organised seminars/exhibition.

## Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-202-95-Organisation and Administration of Electronics Deptt. (98-Establishment Expenses)	O	970.00	759.37	759.37	..	Surrender of funds was mainly due to less purchase/ repair of vehicles, non-filling up of vacant posts, less/non-receipt of leave travel concession, ex-gratia & medical reimbursement claims, non-conducting of training programme, non-purchase of computers/ accessories and non-appointment of apprentice.
	R	-210.63				
2852-07-202-96-Computer Network	O	10,000.00	5,000.00	5,000.00	..	Surrender of funds was due to less implementation of LAN/WAN in the State.
	R	-5,000.00				
3451-51-090-99-Civil Secretariat	O	481.00	398.30	398.30	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims, less touring by the officers/officials and non requirement of office items/ assessories.
	R	-82.70				

(4) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered more than the actual saving, resulted in excess expenditure.

## Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-101-99-Head Quarter Staff for conduct of Panchayats Elections	O 2,032.00 R -1,244.99	787.01	809.90	(+) 22.89	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less engagement of contractual and professional staff, less consumption of electricity, less expenditure on court fee, less requirement of office items/ accessories, less tour allowing to the officers/officials and less appointment of apprentice offset by excess due to receipt of more medical re-imbursment claims. Reasons for the final excess of ₹22.89 lakh have not been intimated (September 2025).

## Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-103-99- Establishment	O 16,526.50 R -12,797.57	3,728.93	3,751.75	(+) 22.82	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual & professional staff, less purchase of office items, less receipt of leave travel concession & medical reimbursement claims and less touring by the officers/officials. Out of total surrendered amount, reasons for the surrender of ₹12,415.08 lakh were not correct and convincing. Convincing reasons have been called for Appn.A/cs/G.No. 03/ Re-appn/25-26/157-58 dated 14.05.2025). Reasons for the final excess of ₹22.82 lakh have not been intimated (September 2025).

## Grant No. 3- Contd.

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 4,700.30 R -1,121.18	3,579.12	3,581.60	(+) 2.48	Surrender of funds was mainly due to non-appointment of apprentice, less engagement of professional staff, non-filling up of vacant posts, less requirement of office items/ accessories, less purchase of computer/ accessories /repair of vehicles, less touring by the officers/officials and less consumption of electricity offset by excess mainly due to more engagement/ HKRN Policy of contractual staff and receipt of more travel expenses claims from officers/officials. Reasons for the final excess of ₹2.48 lakh have not been intimated (September 2025).

## Grant No. 3- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-95-Law Department (98-Establishment Expenses)	O 1,099.00 R -146.58	952.42	953.40	(+) 0.98	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims, less purchase of office items, new computers, Scanner, Printers etc., conduction of less training and less touring by the officers/ officials offset by excess mainly due to expenditure on arrear of dearness allowance, increase in DC rate, engagement of more staff and receipt of more motor vehicle claims. Reasons for the final excess of ₹0.98 lakh have not been intimated (September 2025).

## 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 1,657.00 R -331.64	1,325.36	1,336.92	(+) 11.56	Surrender of funds was mainly due to , less engagement of contractual and professional staff, less requirement of office items/ accessories, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, less purchase of store items, less touring by the officers/ officials and non payment of rent according to rent deed offset by excess mainly due to expenditure on more receipt of touring claims and filling up of vacant posts. Reasons for the final excess of ₹11.56 lakh have not been intimated (September 2025).

## 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 9,230.00 R -2,500.09	6,729.91	6,731.50	(+) 1.59	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement, leave travel concession & ex-gratia claims, less engagement of contractual staff, less purchase/repair of vehicles & computer/ accessories, less touring by the officers/ officials, non-appointment of apprentice, less consumption of electricity, less payment of rent according to rent deed and less construction work. Reasons for the final excess of ₹1.59 lakh have not been intimated (September 2025).

## Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-80-PWD (B&R) Rest House Gurugram	O	546.30	192.99	193.45	(+) 0.46	Surrender of funds was mainly due to less engagement of contractual & professional staff, non-filling up of vacant posts, organization of less function, less requirement of office items/ accessories and less receipt of medical reimbursement, leave travel concession & ex-gratia claims. Reasons for the final excess of ₹0.46 lakh have not been intimated (September 2025).
2070-51-800-96-State Information Commission, Haryana (98-Establishment Expenses)	O	1,222.00	958.97	959.33	(+) 0.36	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, less touring by the officers/ officials and less requirement of office items/ accessories offset by excess mainly due to more purchase of computers/ accessories and more consumption of electricity. Reasons for the final excess of ₹0.36 lakh have not been intimated (September 2025).
	R	-353.31				
	R	-263.03				

**Grant No. 3- Contd.**

(5) One case, where supplementary grant was obtained excessively and later on reduced through re-appropriation order on 31 March 2025 by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-108- Issue of Photo Identity- Cards to Voters (51-Na)	O      301.00 S      200.00 R      -149.14	351.86	351.86	..	Reasons for the surrender of ₹149.14 lakh were not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 03/Re-appn order/25-26/157-58 dated 14.05.2025).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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 was not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090- 87-State Police Complaint Authority	O      299.50 S      26.01 R      -86.45	239.06	239.06	..	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 staff, less touring by the officers/officials, less requirement of office items/accessories, less purchase/ repair of vehicles and conducted of less official programme offset by excess mainly due to more consumption of electricity.

**Grant No. 3- Contd.**

(7) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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 resulting 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
2052-51-090-99-Chief Secretary (98-Establishment Expenses)	O 16,824.00 S 100.00 R -2,707.07	14,216.93	14,290.82	(+) 73.89	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual & professional staff, less eligible persons for identified as per normes, less receipt of leave travel concession, ex-gratia & travel expenses claims, less requirement of office items/ accessories & furniture, less purchase of store items & computer/ accessories, less payment of rent according to rent deed and less consumption of electricity offset by excess expenditure due to purchase of new vehicles, payment of pending arrear of dearness allowance and more payment to advocates. Reasons for the final excess of ₹73.89 lakh have not been intimated (September 2025).

**Grant No. 3- Contd.**

(8) In the following cases, the supplementary grant have been obtained and later on the supplementary grant were surrendered more than the actual saving through re-appropriation on 31 March 2025 by the Finance Department, resulting 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
2070-51-003- 96-Training for Senior Officers in Haryana State	O S R	22.00 40.00 -24.08	37.92	37.96	(+) 0.04	Surrender of funds was mainly due to conduction of less training programme, non-purchase of furniture, non-engagement of daily wagers and less purchase of computer/accessories.
2070-51-105- 98-Lok Ayukt in the Haryana State (98- Establishment Expenses)	O S R	564.05 100.00 -73.48	590.57	590.65	(+) 0.08	Surrender of funds was mainly due to less engagement of contractual & professional staff, less purchase/repair of vehicles, non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims, less requirement of office items/ accessories and conduction of less training programme offset by excess mainly due to payment of arrears.

## Grant No. 3- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115- 99-Haryana Niwas Sec-3, CHD	O S R	1,036.00 1,000.00 -454.36	1,581.64	1,583.57	(+) 1.93	Surrender of funds was mainly due to less requirement of office items/ accessories, organization of less function, non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims and less consumption of electricity offset by excess due to payment of arrear of dearness allowance. Out of total surrendered amount, reasons for the surrender of ₹208.68 lakh were not correct and convincing. Convincing reasons have been called for Appn.A/cs/G.No. 03/Re-appn/25-26/157-58 dated 14.05.2025). Reasons for the final excess of ₹1.93 lakh have not been intimated (September 2025).

**Grant No. 3- Contd.**

(9) A case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2070-51-800-93-Haryana Right to Service Commission	O	219.72	245.43	246.49	(+ ) 1.06	Augmentation of provision through re-appropriation was mainly due to more purchase of computers/ accessories, more engagement of professional staff and payment of salary arrears offset by saving mainly due to less engagement of contractual staff, less receipt of leave travel concession & medical reimbursement claims, less purchase of office items & new vehicles, less touring by the officers/officials, conduction of less training programme and less consumption of electricity. Reasons for the final excess of ₹1.06 lakh have not been intimated (September 2025).
	R	25.71				

***Charged Appropriation***

(10) Against the available saving of ₹1,720.36 lakh, surrender of ₹1,781.42 lakh on 31 March 2025 proved unrealistic.

**Grant No. 3- Contd.**

(11) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2051-51-102-99- Establishment (98- Establishment Expenses)	O 4,316.10 R -1,781.42	2,534.68	2,595.74	(+)61.06	Surrender of funds was mainly due to less engagement of professional & contractual staff, non-filling up of vacant posts, less purchase of office items & new vehicles, less receipt of leave travel concession, medical reimbursement & ex-gratia claims, conduction of less training programme and less consumption of electricity. Reasons for the final excess of ₹61.06 lakh have not been intimated (September 2025).

**Capital****Voted Grant**

(12) Of the ultimate saving of ₹7,393.34 lakh, an amount of ₹3.77 lakh remained unsurrendered.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4047-51-190-99-Equity Capital to Drone Imaging & Information Services of Haryana Ltd. (DRIISHYA)	O 110.00 R -110.00	..	..	..	Surrender of entire provision was due to non investment in equity capital to DRIISHYA.

## Grant No. 3- Contd.

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 1,200.00 R -600.00	600.00	600.00	..	Surrender of funds was due to non-finalization of land for office building.
4059-01-051-61-Construction of Building of Election Department Haryana	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non finalization of the department proposal.
4059-01-051-62-Purchase of Land and Construction of Building for Lokayukt	O 1,000.00 R -987.69	12.31	12.31	..	Surrender of funds was due to non construction of building in the financial year.
4059-01-051-69-Construction of Office Building for State Vigilance Bureau	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non construction of building in the financial year.

**Grant No. 3- Concl'd.**

(14) The following case of re-appropriation order issued by Finance Department on 31 March 2025, 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
4059-01-051-72-Scheme for Construction of Office Building of State Election Commission Haryana (98-Construction of Office Building)	O 4,200.00 R -4,191.69	8.31	4.54	(-) 3.77	Surrender of funds was due to non finalization of EVMs and less construction work. Reasons for the final saving of ₹3.77 lakh have not been intimated (September 2025).

**Grant No. 4 - REVENUE AND DISASTER MANAGEMENT/ FIRE OFFICE (FIRE SERVICES)/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**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	28,74,96,83	31,54,21,83	26,14,48,16	(-)5,39,73,67
Supplementary	2,79,25,00			

Amount surrendered during the year

(March 2025)

9,52,69,51

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	4,50,00,00	4,50,00,00	1,75,82,67	(-)2,74,17,33
Supplementary	..			

Amount surrendered during the year

(March 2025)

2,89,51,24

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹53,973.67 lakh, surrender of ₹95,269.51 lakh on 31 March 2025 proved unrealistic.

**Grant No. 4- Contd.**

(2) In view of overall saving of ₹53,973.67 lakh, the supplementary grant of ₹27,925 lakh obtained in December 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
2029-51-103-97- Rationalisation of Minor Irrigation Statistics Headquarter staff (98- Establishment Expenses)	O 146.00 R -126.61	19.39	19.39	..	Surrender of funds was due to non- filling up of vacant posts.
2029-51-800-97- Construction of New Patwar Khana	O 2,300.00 R -646.86	1,653.14	1,653.14	..	Surrender of funds was due to less maintenance/repair of building under the scheme.
2039-51-001-98-Collection charges	O 7,324.00 R -1,756.56	5,567.44	5,567.44	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of new vehicles and office items, less receipt of leave travel concession & ex- gratia claims, less engagement of contractual & professional staff, less payment of rent according to rent deed and less touring by the officials offset by excess mainly due to more receipt of medical reimbursement claims.

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2043-51-001- 99-Mera Bill Mera Adhikar	O	400.00	21.10	21.10	..	Surrender of funds was due to receipt of less prize and award claims.
	R	-378.90				
2043-51-102- Interest paid on delayed Refunds of SGST (51-Na)	O	20.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 04/Re-appn Order/ 25-26/163-64 dated 15.05.2025).
	R	-20.00				
2045-51-104- 99-Taxes & Duties	O	244.20	118.77	118.77	..	Surrender of funds was mainly due to non-filling up of vacant posts, less/non receipt of leave travel concession & ex-gratia claims, less purchase of office items & new vehicles and less touring by the officials.
	R	-125.43				
2052-51-099- 98- Rehabilitation	O	118.82	80.51	80.51	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & leave travel concession claims and non conduction of training programme offset by excess due to receipt of more ex-gratia claims.
	R	-38.31				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-98- Strengthening of Fire Services	O 25,000.00 R -25,000.00	..	..	..	Surrender of entire provision was due to not finalization the E-Tender during the FY 2024-25.
2235-01-202-96-Permanent allotment of Land Scheme	O 45.50 R -23.46	22.04	22.04	..	Surrender of funds was mainly due to non-filling up of vacant posts, non receipt of leave travel concession, medical reimbursement, interest, court fee & ex-gratia claims and deployment of less apprentices.
2235-01-202-98-Land Record Staff and Directory of Allotment	O 69.40 R -35.71	33.69	33.69	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession& medical reimbursement claims.
2235-01-202-99- Establishment Charges and Rehabilitation Schemes District and Revenue Staff	O 227.10 R -86.14	140.96	140.96	..	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 office items and conduction of less training programme.

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-01-101-98-Supply of seeds, fertilizers and agricultural implements	O	300.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-300.00				
2245-01-102-Drinking Water Supply (51-Na)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-50.00				
2245-01-104-Supply of Fodder (51-Na)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-50.00				
2245-01-105-Veterinary Care (51-Na)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-50.00				

## 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	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-50.00				
2245-02-102- Drinking Water Supply (51-Na)	O	100.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-100.00				
2245-02-106- Repairs and restoration of damaged roads and bridges (51-Na)	O	30.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-30.00				
2245-02-110- Assistance for repairs and restoration of damaged water supply, drainage and sewerage works (51-Na)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-50.00				

## 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	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/ 163-64 dated 15.05.2025).
	R	-50.00				
2245-02-116- Assistance to Farmers for repairs of damaged tube -wells, pump sets etc.- (51-Na)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/ 163-64 dated 15.05.2025).
	R	-50.00				
2245-02-122- Repairs and restoration of damaged irrigation and flood control works (51-Na)	O	50.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/ 163-64 dated 15.05.2025).
	R	-50.00				
2245-06-101- 99-Cash Doles for Earthquake	O	100.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/ 163-64 dated 15.05.2025).
	R	-100.00				

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-102-93-Capacity Building of Emergency Operation Centres (EOC)	O	21.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-21.00				
2245-80-102-94-Strengthening of District Disaster Management Authorities of Hazard Prone District Mewat	O	20.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-20.00				
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 (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	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 (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-200.00				

## 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	1,275.00	1,275.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-495.00				
2705-51-102-99-GIA for Development of Shivalik Area	O	1,200.00	840.00	840.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-360.00				
2705-51-789-98-Grant in Aid for Development of Scheduled Castes of Shivalik Area	O	400.00	280.00	280.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-120.00				
2705-51-789-99-Grant in Aid for the Integrated Development of Scheduled Castes of Mewat Area	O	180.00	126.00	126.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-54.00				
3454-02-110-99-Gazetteers	O	380.40	212.59	212.59	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training programme, less purchase of office items and less touring by the officers/ officials.
	R	-167.81				

**Grant No. 4- Contd.**

(4) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2029-51-103-96-Headquarters staff Land Records Agricultural Census	O	132.00	45.92	46.32	(+) 0.40	Surrender of funds was due to non-filling up of vacant posts. Reasons for the final excess of ₹0.40 lakh have not been intimated (September 2025).
	R	-86.08				
2029-51-103-99-Headquarter Staff	O	255.50	137.42	137.84	(+) 0.42	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of apprentices, less purchase of office items & new vehicles, less receipt of leave travel concession & medical reimbursement claims, less engagement of contractual & professional staff and less consumption of electricity. Reasons for the final excess of ₹0.42 lakh have not been intimated (September 2025).
	R	-118.08				

## 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 338.90 R -95.63	243.27	249.03	(+) 5.76	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff offset by excess mainly due to more receipt of leave travel concession claims. Reasons for the final excess of ₹5.76 lakh have not been intimated (September 2025).
2040-51-001- 98-District Staff	O 11,555.00 R -1,202.10	10,352.90	10,369.88	(+) 16.98	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items & new vehicles, less engagement of contractual, apprentices & professional staff, less receipt of leave travel concession, ex-gratia & honorarium claims offset by excess due to more receipt of medical reimbursement claims. Reasons for the final excess of ₹16.98 lakh have not been intimated (September 2025).

## 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 11,527.00 R -1,743.45	9,783.55	9,783.95	(+) 0.40	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of rent, less engagement of contractual, professional staff & apprentices, less purchase of office items & new vehicles, less receipt of leave travel concession & ex-gratia claims and less touring by the officials offset by excess mainly due to more receipt of medical reimbursement claims, payment of arrear of dearness allowance and pending bills of energy charges. Reasons for the final excess of ₹0.40 lakh have not been intimated (September 2025).

## 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	4,655.50	4,109.15	4,109.33	(+) 0.18	Surrender of funds was mainly due to non-filling up of vacant posts, non finalization of rent deed, eligible employees for honorarium & purchase of computers, less receipt of leave travel concession & ex-gratia claims, less purchase of office items and less touring by the officers/ officials offset by excess due to more engagement/HKRN Policy of contractual staff, receipt of more medical reimbursement claims, payment of dearness allowance instalment/arrears and more purchase of new vehicles. Reasons for the final excess of ₹0.18 lakh have not been intimated (September 2025).
	R	-546.35				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-093-99- Establishment	O 31,538.00 R -9,446.37	22,091.63	26,444.57	(+)4,352.94	Surrender of funds was mainly due to non-filling up of vacant posts, non finalization of rent deed and purchases under computerization offset by excess due to payment of instalment/arrears of dearness allowance. Out of total surrendered amount, reasons for the surrender of ₹6,378 lakh were not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹4,352.94 lakh have not been intimated (September 2025).

## 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	223.50	127.81	129.22	(+) 1.41	Surrender of funds was mainly due to non-filling up of vacant posts. Out of total surrendered amount, reasons for the surrender of ₹29.50 lakh were not correct and convincing. Convincing reasons have been called for Appn.A/cs/G.No. 04/ Re-appn/25-26/ 163-64 dated 15.05.2025). Reasons for the final excess of ₹1.41 lakh have not been intimated (September 2025).
	R	-95.69				
2070-51-108-99-Direction and Administration (99-HQ Staff Establishment)	O	313.55	253.39	254.69	(+) 1.30	Surrender of funds was mainly due to non engagement of professional staff, non-filling up of vacant posts, less purchase of computer & furniture and less receipt of medical reimbursement & ex-gratia claims offset by excess due to more engagement of contractual staff. Reasons for the final excess of ₹1.30 lakh have not been intimated (September 2025).
	R	-60.16				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-800-99-Expenditure on the sale of surplus rural evacuee properties (98-Establishment Expenses)	O 452.00 R -130.32	321.68	323.08	(+) 1.40	Surrender of funds as mainly due to non-filling up of vacant posts, less receipt of ex-gratia & leave travel concession claims, non finalization of rent deed and less touring by the officers/ officials offset by excess due to receipt of more medical reimbursement claims. Reasons for the final excess of ₹1.40 lakh have not been intimated (September 2025).
2245-02-101-97-Supply of seeds, fertilizers and agriculture implements	O 16,000.00 R -15,367.70	632.30	4,708.00	(+)4,075.70	Surrender of funds was mainly due to less receipt of material and supply claims. Reasons for the surrender of ₹12,000 lakh were not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 04/Re-appn/25-26/ 163-64 dated 15.05.2025). Reasons for the final excess of ₹4,075.70 lakh have not been intimated (September 2025).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-800-Other expenditure (51-Na)	O 200.00 R -199.97	0.03	18.30	(+) 18.27	Surrender of funds was due to receipt of less claims under other charges. Reasons for the final excess of ₹18.27 lakh have not been intimated (September 2025).
2245-05-101-98-Scheme for Capacity Building under State Disaster Response Fund (SDRF)	O 180.00 R -179.54	0.46	28.28	(+) 27.82	Surrender of funds was due to less receipt of training claims under other charges. Reasons for the final excess of ₹27.82 lakh have not been intimated (September 2025).
2245-05-101-99-State and Centre Contribution	O 75,800.00 R -40,424.38	35,375.62	60,640.00	(+)25,264.38	Surrender of funds was due to less grant received from the Government of India. Reasons for the final excess of ₹25,264.38 lakh have not been intimated (September 2025).

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-001-98-District Staff	O	162.00	71.34	130.92	(+) 59.58	Surrender of funds was mainly due to non-filling up of vacant posts. Out of total surrendered amount, reasons for the surrender of ₹74 lakh were not correct and convincing. Convincing reasons have been called for Appn.A/cs/G.04/Re-appn/25-26/ 163-64 dated 15.05.2025). Reasons for the final excess of ₹59.58 lakh have not been intimated (September 2025).
	R	-90.66				
2506-51-102-98-Consolidation of Holding	O	2,337.60	1,416.42	1,416.46	(+) 0.04	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less deployment of daily paid laborers, less purchase of office items & new vehicles and non finalization of purchases and eligible employees for honorarium offset by excess due to more engagement/ HKRN Policy of contractual staff and receipt of more medical reimbursement claims.
	R	-921.18				

## 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	359.50	285.65	299.65	(+) 14.00	Surrender of funds was mainly due to non-filling up of vacant posts, non receipt of leave travel concession, medical reimbursement and ex-gratia claims. Reasons for the final excess of ₹14.00 lakh have not been intimated (September 2025).
	R	-73.85				

(5) The following case of re-appropriation order issued by Finance Department on 31 March 2025, 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
2245-02-282- 98-Public Health	O	80.00	31.99	31.87	(-) 0.12	Surrender of funds was due to receipt of less claims under other charges. Reasons for the final saving of ₹0.12 lakh have not been intimated (September 2025).
	R	-48.01				

(6) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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	..	299.37	(+)299.37	Reasons for the final excess of ₹299.37 lakh have not been intimated (September 2025).
	R	-1.00				

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-01-102- Expenses on Sale of Stamps (51-Na)	O R	0.50 -0.50	..	134.12	(+)134.12	Reasons for the final excess of ₹134.12 lakh have not been intimated (September 2025).
2030-02-102- 99-Checking Staff	O R	8.00 -8.00	..	5,146.94	(+)5,146.94	Reasons for the final excess of ₹5,146.94 lakh have not been intimated (September 2025).
2053-51-093- 98-Provision for law and orders for Deputy Commissioners in the state	O R	100.00 -100.00	..	43.52	(+) 43.52	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 04/Re-appn Order/ 25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹43.52 lakh have not been intimated (September 2025).

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2075-51-101- Pension in lieu of resumed Jagirs, Lands, territories etc. (51-Na)	O	49.70	..	34.82	(+) 34.82	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25- 26/163-64 dated 15.05.2025). Reasons for the final excess of ₹34.82 lakh have not been intimated (September 2025).
	R	-49.70				
2235-01-200- 99-Financial Assistance/ gratuitous relief/ compensation for damaged properties due to man made/ natural disaster in rural area	O	100.00	..	13.95	(+) 13.95	Surrender of entire provision was due to non-receipt of compensation claim. Reasons for the final excess of ₹13.95 lakh have not been intimated (September 2025).
	R	-100.00				
2245-02-101- 98-Supply of Medicines	O	5,000.00	..	96.82	(+) 96.82	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/ 163-64 dated 15.05.2025). Reasons for the final excess of ₹96.82 lakh have not been intimated (September 2025).
	R	-5,000.00				

## 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	..	0.10	(+) 0.10	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
	R	-50.00				
2245-02-111- Ex-gratia payments to bereaved families (51-Na)	O	200.00	..	12.00	(+) 12.00	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹12.00 lakh have not been intimated (September 2025).
	R	-200.00				
2245-02-113- Assistance for repairs / reconstruction of Houses (51-Na)	O	200.00	..	2.61	(+) 2.61	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹2.61 lakh have not been intimated (September 2025).
	R	-200.00				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-117- Assistance to Farmers for purchase of live stock (51-Na)	O      100.00  R      -100.00	..	1.03	(+) 1.03	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹1.03 lakh have not been intimated (September 2025).
2245-02-282- 99-Dewatering Operation	O      300.00  R      -300.00	..	12.40	(+) 12.40	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹12.40 lakh have not been intimated (September 2025).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-800-96-Cash Doles for Pest Attack/Landslide/Cloud Burst etc.	O 7,000.00 R -7,000.00	..	2,997.99	(+)2,997.99	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹2,997.99 lakh have not been intimated (September 2025).
2245-80-800-97-Purchase of Srikies/tents	O 50.00 R -50.00	..	47.16	(+) 47.16	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹47.16 lakh have not been intimated (September 2025).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-800-98-Relief to fire sufferer	O 120.00 R -120.00	..	42.98	(+) 42.98	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹42.98 lakh have not been intimated (September 2025).

(7) 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 2025 by the Finance Department, that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately, is discussed on next page:-

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-101-99- Establishment	O 2,191.50 S 23,000.00 R -3,749.73	21,441.77	21,776.98	(+) 335.21	Surrender of funds was mainly due to less deployment of daily paid labourers and non-filling up of vacant posts offset by excess due to payment of instalment/arrears of dearness allowance. Out of total surrendered amount, reasons for the surrender of ₹405.50 lakh were not correct and convincing. Convincing reasons have been called for Appn.A/cs/G.04/Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹335.21 lakh have not been intimated (September 2025).

**Grant No. 4- Contd.**

(8) In the following case, where supplementary grant was obtained excessively and later on reduced through re-appropriation order on 31 March 2025 by the Finance Department are discussed below:-

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     1,568.00 S     3,300.00 R     -1,040.04	3,827.96	3,827.96	..	Surrender of funds was mainly due to less purchase of office items & new vehicles and less engagement of contractual staff.

(9) 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     70.00 R     3,044.35	3,114.35	..	(-)3,114.35	Augmentation of provision through re-appropriation was due to receipt of more refund claims. Reasons for the final saving of ₹3,114.35 lakh have not been intimated (September 2025).

## Grant No. 4- Contd.

(10) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001-99-Headquarter Staff (96-Tax Research Unit (TRU))	O 120.00 R 28.87	148.87	148.87	..	Augmentation of provision through re-appropriation was mainly due to more receipt of Research and Development claims.
2052-51-099-94-Setting up of Revenue Commission	O 30.50 R 20.60	51.10	51.10	..	Augmentation of provision through re-appropriation was due to more engagement/HKRN Policy of contractual staff offset by saving mainly due to non-filling up of vacant posts, less purchase of office items and new vehicles, non-finalization of rent deed and purchase of computers.
2052-51-099-96-Setting up of Haryana Tax Tribunal	O 247.50 R 57.29	304.79	304.79	..	Augmentation of provision through re-appropriation was mainly due to receipt of more medical reimbursement & petrol, oil and lubricant claims, more purchase of office items and new vehicles offset by saving mainly due to non-filling up of vacant posts and less consumption of electricity.

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-08-797-99-State and Centre Contribution	O 15,160.00 R 18,920.00	34,080.00	34,080.00	..	Reason for augmentation of provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/G.No. 04/Re-appn/25-26/163-64 dated 15.05.2025).
2245-80-800-99-Hail Storm/cold wave/frost Relief	O 5,000.00 R 7,749.64	12,749.64	12,749.64	..	Reason for the augmentation of provision was not correct and convincing. Convincing reason has been called for (Appn.A/cs/G.No. 04/Re-appn order/25-26/163-64 dated 15.05.2025).

**Grant No. 4- Contd.**

(11) One case of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount was surrendered inadvertently through re-appropriation order even after actual expenditure was more than the original budget provision 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
2053-51-094- 99-Sub- Divisional Establishment	O    3,659.00  R    -1,291.99	2,367.01	3,687.44	(+)1,320.43	Surrender of funds was mainly due to non-filling up of vacant posts and non finalization of rent deed offset by excess due to payment of instalment/arrears of dearness allowance. Out of total surrendered amount, reasons for the surrender of ₹984 lakh were not correct and convincing. Convincing reasons have been called for Appn.A/cs/G.No.04/ Re-appn/25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹1,320.43 lakh have not been intimated (September 2025).

**Capital**

(12) Against the available saving of ₹27,417.33 lakh, surrender of ₹28,951.24 lakh on 31 March 2025 proved unrealistic.

**Grant No. 4- Contd.**

(13) 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 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non finalization of rough cost estimate from Building & Roads department.

(14) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
4059-01-051-99-District Administration	O 17,000.00 R -9,108.38	7,891.62	8,105.20	(+) 213.58	Surrender of funds was due to less receipt of compensation and major works claims. Reasons for the final excess of ₹213.58 lakh have not been intimated (September 2025).

**Grant No. 4- Contd.**

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-97-Excise and Taxation	O 20,000.00 R -15,813.84	4,186.16	5,195.66	(+)1,009.50	Reason for the surrender of ₹15,813.84 lakh was not correct and convincing. Convincing reason has been called for (Appn.A/cs/G.No. 04/Re-appn order/ 25-26/163-64 dated 15.05.2025). Reasons for the final excess of ₹1,009.50 lakh have not been intimated (September 2025).
4216-01-106-98-District Administration	O 5,000.00 R -1,029.03	3,970.97	4,281.81	(+)310.84	Surrender of funds was due to less receipt of major works claims. Reasons for the final excess of ₹310.84 lakh have not been intimated (September 2025).

**(15) 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 and Disaster Management/Fire Office (Fire Services)/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 ₹5,73,722.44 lakh as on 1 April 2024 and credit of ₹1,07,265.08 lakh (Government of India and State share: ₹60,640 lakh, deposit of unspent balance of ₹6,050.08 lakh and interest accrued on investment of ₹53,675 lakh) expenditure met from State Disaster Response Fund ₹7,188.41 lakh and an amount of ₹13,100 lakh transferred to State Disaster Mitigation Fund (SDMF), the balance in the fund on 31 March 2025 is ₹6,73,799.11 lakh.

**Grant No. 4- Concl'd.**

---

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 2024-25.

---

**Grant No. 5 - HOME (HOME GUARD & CIVIL DEFENCE)/JAILS  
(PRISONS)/ADMINISTRATION OF JUSTICE (HIGH  
COURT/PROSECUTION/AGOT/LEGAL SERVICES 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**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	77,51,54,84	82,88,79,84	77,13,08,80	(-)5,75,71,04
Supplementary	5,37,25,00			

Amount surrendered during the year

(March 2025)

5,82,84,20

*Charged*

<i>Original</i>	2,76,85,52	2,76,85,52	2,48,53,04	(-)28,32,48
<i>Supplementary</i>	..			

*Amount surrendered during the year*

*(March 2025)*

28,32,49

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	4,10,01,00	5,40,01,00	3,86,65,52	(-)1,53,35,48
Supplementary	1,30,00,00			

Amount surrendered during the year

(March 2025)

1,69,96,75

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹57,571.04 lakh, surrender of ₹58,284.20 lakh on 31 March 2025 proved unrealistic.

**Grant No. 5- Contd.**

(2) In view of overall saving of ₹57,571.04 lakh, the supplementary grant of ₹53,725.00 lakh obtained in December 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
2014-51-105-92-Speedier Justice Delivery in case of Heinous Crimes etc. Central Finance Commission	O 6,000.00 R -6,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2014-51-105-95-District & Session Courts- Fast Track Courts	O 1,400.00 R -1,400.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2014-51-110-99-Administrators General & Official Trustees (98- Establishment Expenses)	O 102.85 R -27.63	75.22	75.22	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & leave travel concession claims, less payment of rent according to rent deed and less purchase of office items.
2014-51-114-95-Mediation and Conciliation Programmes	O 150.00 R -44.23	105.77	105.77	..	Surrender of funds was due to less receipt of grant-in-aid claims.

## Grant No. 5- Contd.

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 (96-ADR Centres)	O 1,570.00 R -1,379.24	190.76	190.76	..	Surrender of funds was due to less receipt of other charges claims.
2014-51-114-98-Director of Prosecution (97-Training of Public Prosecutors)	O 84.00 R -71.46	12.54	12.54	..	Surrender of funds was mainly due to conduction of less training by officers/officials.
2055-51-003-95-Women Police Training Centre	O 644.00 R -644.00	..	..	..	Surrender of entire provision was due to non setting up of women training centre under the scheme.
2055-51-003-97-Recruits Training Centre Sunaria (Rohtak)	O 1,287.00 R -249.47	1,037.53	1,037.53	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of Property Tax, less consumption of electricity & fuel, less receipt of leave travel concession & medical reimbursement claims, less touring by officers/officials and less purchase of office items offset by excess mainly due to conduction of more training programme and more engagement of contractual staff under outsourcing policy.

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-003-98-Police Research & Training	O	1,357.60	1,177.31	1,177.31	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less repair work of building and less purchase of office items offset by excess mainly due to more engagement of contractual staff under outsourcing policy & daily paid labourers and payment of pending bills of energy charges.
2055-51-003-99-Recruits Advance Training Centres	R	-180.29				
	O	3,462.70	3,053.73	3,053.73	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less purchase of store items & new vehicles, less conduction of training programme and less touring by officers/officials offset by excess mainly due to more receipt of ex-gratia claims, more engagement of contractual staff under outsourcing policy, receipt of more bills of energy charges and increase of Government vehicles.
	R	-408.97				

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-115-99-Purchase of Equipment Renamed as CCTNS	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non receipt of funds from the Government of India.
2055-51-116-98-Regional Forensic Science Laboratory Staff	O 340.00 R -39.45	300.55	300.55	..	Surrender of funds was mainly due to less engagement of contractual staff under outsourcing policy, non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims, less consumption of electricity and less purchase of new vehicles offset by excess due to more purchase of store items, payment of pending bills of petrol, oil and lubricant and arrears of dearness allowance.
2055-51-800-98-Repayment of Interest of Loan and GIA to HPHC	O 12,140.00 R -1,343.99	10,796.01	10,796.01	..	Surrender of funds was due to non receipt of financial sanction under the scheme.
2056-51-102-99-Central Jails	O 122.20 R -27.19	95.01	95.01	..	Surrender of funds was mainly due to non-filling up of vacant posts, non finalization of rent deed and less receipt of leave travel concession claims.

## Grant No. 5- Contd.

(4) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2056-51-800-99- Modernisation of Prisons	O 3,005.10 R -2,114.71	890.39	927.40	(+) 37.01	Surrender of funds was due to less purchase under the scheme. Reasons for the final excess of ₹37.01 lakh have not been intimated (September 2025).
2070-51-106-99-Direction and Administration	O 314.08 R -133.30	180.78	182.52	(+) 1.74	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims, conduction of less training programme, non finalization of list of eligible employees, less purchase of new vehicles and less consumption of electricity. Reasons for the final excess of ₹1.74 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-107-99-Direction and Administration	O 4,791.00 R -1,278.43	3,512.57	3,513.53	(+) 0.96	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers & apprentices, less receipt of ex-gratia, leave travel concession & medical reimbursement claims, less conduction of training programme, less purchase of new vehicles & store items, less engagement of professional staff under outsourcing policy and less consumption of electricity. Reasons for the final excess of ₹0.96 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

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 4,059.70 R -1,142.94	2,916.76	2,917.05	(+) 0.29	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, less purchase of new computers, scanner, printers etc. & new vehicles, conduction of less training and less payment of rent offset by excess mainly due to payment of dearness allowance arrears, more touring by officers/officials and engagement of new professional staff. Reasons for the final excess of ₹0.29 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

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 12,561.50 R -1,634.73	10,926.77	10,930.19	(+) 3.42	Surrender of funds was mainly due to non-filling up of vacant posts, receipt of less maintenance, leave travel concession, legal fee & ex-gratia claims, less purchase of new computer, scanner, printers etc., and less engagement of contractual staff & apprentices offset by excess mainly due to payment of dearness allowance arrears, pending bills of office expenses and engagement of professional staff. Reasons for the final excess of ₹3.42 lakh have not been intimated (September 2025).

## 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 7,270.49 R -1,753.09	5,517.40	5,892.98	(+)375.58	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, ex-gratia & medical reimbursement claims, non conduction of training and less purchase of new computers, scanner and printers etc., office items & new vehicles. Reasons for the final excess of ₹375.58 lakh have not been intimated (September 2025).
2055-51-101-92-Haryana State Enforcement Bureau	O 9,535.00 R -9,436.80	98.20	98.73	(+) 0.53	Surrender of funds was due to non-filling up of vacant posts, non setting up of HSEB and non-receipt of property tax & water sewage charges from municipal corporation. Reasons for the final excess of ₹0.53 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-96-Cyber Crime Police Station/Cell	O	614.15	503.73	504.33	(+) 0.60	Surrender of funds was mainly due to less engagement of contractual staff under outsourcing policy, non-filling up of vacant posts, less receipt of leave travel concession claims, non finalization of purchase under other charges and less consumption of electricity offset by excess due to payment of pending arrears of salary. Reasons for the final excess of ₹0.60 lakh have not been intimated (September 2025).
	R	-110.42				

## 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 22,815.40 R -1,283.36	21,532.04	21,569.54	(+) 37.50	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims and less purchase of store items & office items offset by excess mainly due to increase in CID allowances, more purchase of new vehicles & more repair works and more engagement of contractual staff under outsourcing policy. Reasons for the final excess of ₹37.50 lakh have not been intimated (September 2025).

## 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 18,937.10 R -2,136.95	16,800.15	16,808.59	(+) 8.44	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, travel expenses & training claims, less consumption of electricity, less repair work of building and shifting of class-IV employees in HKRNL offset by excess due to receipt of more medical reimbursement claims and requirement of more fuel due to increasing of vehicles. Reasons for the final excess of ₹8.44 lakh have not been intimated (September 2025).
2055-51-792-99-Irrecoverable Loans Written Off	O 59.00 R -23.90	35.10	37.66	(+) 2.56	Surrender of funds was due to receipt of less cases of Loans waive off. Reasons for the final excess of ₹2.56 lakh have not been intimated (September 2025).

**Grant No. 5- Contd.**

(5) In the following cases, 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 2025 by the Finance Department, resulting 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
2055-51-109- 99-District Police Force	O 4,46,067.00 S 46,900.00 R -10,438.84	4,82,528.16	4,82,744.79	(+)216.63	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims, less receipt of Property Tax and Water & Sewage charges bill, less touring by officers/officials and less engagement of contractual staff under outsourcing policy offset by excess mainly due to receipt of more medical reimbursement claims, more purchase of new vehicles & store items and more repair works of building. Reasons for the final excess of ₹216.63 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-114- 95-Emergency Response Support System (ERSS) Haryana 112	O S R	4,533.00 2,500.00 -1,419.63	5,613.37	5,613.62	(+) 0.25	Surrender of funds was mainly due to non-finalization of purchase, less requirement of fuel, less engagement of contractual staff under outsourcing policy and less repair work of building offset by excess due to repair of emergency response vehicles and payment of pending energy charges bills. Reasons for the final excess of ₹0.25 lakh have not been intimated (September 2025).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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 resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately.

## 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 14,440.00 S 600.00 R -3,413.91	11,626.09	11,628.45	(+) 2.36	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff under outsourcing policy, less receipt of ex-gratia & leave travel concession claims, non-finalization of purchases under computerization, less consumption of electricity and less purchase of new vehicles. Reasons for the final excess of ₹2.36 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-104- 97-HAP DURGA-1	O 3,655.30 R 554.76	4,210.06	4,210.06	..	Augmentation of provision through re-appropriation was mainly due to recruitment of women constables, receipt of more medical reimbursement claims and more consumption of electricity offset by saving mainly due to less receipt of leave travel concession claims, non finalization of tender process, non hiring of contractual staff and non receipt of ex-gratia claims.
2056-51-102- 98-District Jails	O 244.80 S 50.00 R 116.01	410.81	410.81	..	Augmentation of provision through re-appropriation was mainly due to more purchase of store items offset by saving mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims and less purchase of office items.

**Grant No. 5- Contd.**

(8) A case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2055-51-101- 95-Special Task Force	O      2,564.40  R      478.29	3,042.69	3,043.05	(+) 0.36	Augmentation of provision through re-appropriation was mainly due to posting of additional staff in STF, more purchase of store items & new vehicles, receipt of more medical reimbursement claims, conduction of more training programme and more repair work of building offset by saving mainly due to less receipt of leave travel concession claims, receipt of less other charges bills and less engagement of contractual staff under outsourcing policy. Reasons for the final excess of ₹0.36 lakh have not been intimated (September 2025).

## Grant No. 5- Contd.

**Charged Appropriation**

(9) Saving occurred mainly under :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-99-Judges	O 23,496.24 R -2,968.82	20,527.42	20,527.42	..	Reasons for the surrender of ₹2,968.82 lakh were not correct and convincing. Convincing reason has been called for (Appn.A/cs/G.No. 05/Re-appn order/25-26/165-66 dated 15.05.2025).

**Capital****Voted Grant**

(10) Against the available saving of ₹15,335.48 lakh, surrender of ₹16,996.75 lakh on 31 March 2025 proved unrealistic.

(11) In view of overall saving of ₹15,335.48 lakh, the supplementary grant of ₹13,000.00 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4055-51-207-97-Police Station	O 10,000.00 R -4,000.79	5,999.21	5,999.21	..	Surrender of funds was due to non receipt of financial sanction under the scheme.
4059-01-201-99-Purchase of Land for construction of Office Building (Home Guard & Civil Defence)	O 7,500.00 R -7,500.00	..	..	..	Surrender of entire provision was due to non receipt of financial sanction under the scheme.

**Grant No. 5- Contd.**

(13) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
4055-51-207-99-Office Buildings	O 5,500.00 R -1,029.14	4,470.86	4,477.23	(+) 6.37	Surrender of funds was due to restrictions imposed by the Finance Department , awaiting of sanctions and non receipt of financial sanction under the scheme offset by excess due to purchase of vehicles for modernization. Reasons for the final excess of ₹6.37 lakh have not been intimated (September 2025).
4216-01-106-97-Jails	O 3,000.00 R -481.34	2,518.66	2,597.21	(+) 78.55	Surrender of funds was due to non receipt of financial sanction under the scheme. Reasons for the final excess of ₹78.55 lakh have not been intimated (September 2025).

**Grant No. 5- Concl'd.**

(14) 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 2025 by the Finance Department, resulting 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
4059-60-051- 96-Jails	O 15,000.00 S 13,000.00 R -3,984.49	24,015.51	25,591.87	(+)1,576.36	Surrender of funds was due to non receipt of financial sanction under the scheme. Reasons for the final excess of ₹1,576.36 lakh have not been intimated (September 2025).

**Grant No. 6 - FINANCE AND INSTITUTIONAL FINANCE & CREDIT  
CONTROL/SUPPLIES & DISPOSALS/PLANNING AND STATISTICS (DESA)**

**(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**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,64,96,52,31	1,65,04,08,31	1,59,29,52,39	(-)5,74,55,92
Supplementary	7,56,00			

Amount surrendered during the year

(March 2025)

1,51,35,12,56

**Charged**

<i>Original</i>	2,51,41,70,30	2,51,41,71,30	2,42,19,24,46	(-)9,22,46,84
<i>Supplementary</i>	1,00			

Amount surrendered during the year

(March 2025)

29,82,01,89

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	4,92,23,00	4,94,23,00	2,89,54,57	(-)2,04,68,43
Supplementary	2,00,00			

Amount surrendered during the year

(March 2025)

2,04,68,43

## Grant No. 6- Contd.

Notes and Comments :

**Revenue****Voted Grant**

(1) Against the available saving of ₹57,455.92 lakh, surrender of ₹15,13,512.56 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹57,455.92 lakh, the supplementary grant of ₹756.00 lakh obtained in December 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
2054-51-001-99-Directorate of State Audit	O R	1,002.00 -913.01	88.99	88.99	..	Surrender of funds was mainly due to non-filling of up vacant posts, less requirement of office items, less receipt of leave travel concession, medical reimbursement & travel expenses claims, non payment of rent, less purchase of computer/ accessories, non joining of contractual & proficiency & special services staff, less engagement of staff under wages and less touring by the officials.
2054-51-003-99-Accounts Training Institute	O R	122.60 -35.69	86.91	86.91	..	Surrender of funds was mainly due to some vacant posts, less receipt of other charges & medical reimbursement claims, non receipt of leave travel concession & travel expenses claims and less engagement of professional staff.

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095-98-CRA-Service Charges	O	320.00	259.50	259.50	..	Surrender of funds was due to less payment made under service or commitment charges head.
	R	-60.50				
2054-51-800-99-Provision for State Budget Preparation Exercise & Control (98-Establishment Expenses)	O	56.00	13.55	13.55	..	Surrender of funds was due to non receipt of honorarium claim and less purchase under object head 'Purchases' offset by excess due to more purchases of office items under object head 'Other Charges'.
	R	-42.45				
2075-51-800-88-Mukhya Mantri Parivar Samridhi Yojana (MMPSY)	O	35,063.50	25,941.92	25,941.92	..	Surrender of funds was mainly due to change of Standard Operating Procedure (SOP) under object head 'Miscellaneous'.
	R	-9,121.58				

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-101-98-Field Staff	O	1,779.50	1,576.81	1,576.81	..	Surrender of funds was mainly due to some posts kept vacant, less receipt of ex-gratia, leave travel concession, medical reimbursement, office expenses & travel expenses claims, non receipt of honorarium claim, less engagement of contractual staff & wagers, less purchase of furniture and less consumption of electricity offset by excess due to enhancement of dearness allowance rates.
	R	-202.69				
3451-51-101-99-Head Quarter Staff	O	263.00	205.01	205.01	..	Surrender of funds was mainly due to some posts kept vacant, less receipt of leave travel concession claims, less requirement of office items/ accessories and less touring by the officers/ officials.
	R	-57.99				
3451-51-102-93-Engagement of Young Professionals in the Finance and Planning Department	O	100.00	78.35	78.35	..	Surrender of funds was due to less engagement of professional staff.
	R	-21.65				

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-102-94-Swarna Jayanti Haryana Institute for Fiscal Management	O	500.00	393.00	393.00	..	Reasons for the surrender of ₹107.00 lakh were not correct and convincing. Convincing reason has been called for (Appn.A/cs/G.No. 06/Re-appn order/25-26/159-60 dated 14.05.2025).
	R	-107.00				
3451-51-102-98-Strengthening of District	O	90.00	48.51	48.51	..	Surrender of funds was mainly due to some posts kept vacant, non receipt of leave travel concession claims, less purchase of office items and less touring by the officers/ officials.
	R	-41.49				
3454-02-001-80-Rajiv Awas Yojana- Capacity Buildings/ Preparatory/ ICE Activities	O	40.00	..	..	..	Reasons for the surrender of entire provision were not given. Convincing reason has been called for (Appn. A/cs/ G.No.06 /Re-appn order/25-26/ 159-60 dated 14.05.2025).
	R	-40.00				
3454-02-001-90-Assistance under Eleventh Finance Commission for Computerisation (98-Establishment Expenses)	O	600.00	..	..	..	Reasons for the surrender of entire provision were not given. Convincing reason has been called for (Appn. A/cs/G.No. 06/Re-appn order/25-26/159-60 dated 14.05.2025).
	R	-600.00				

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3454-02-001-92-Seventh Economic Census In Haryana	O	30.00	..	..	..	Reasons for the surrender of entire provision were not given. Convincing reason has been called for (Appn. A/cs/G.No.06/Re-appn order/25-26/ 159-60 dated 14.05.2025).
	R	-30.00				
3454-02-001-95-Modernisation and Strengthening of State Statistical System	O	128.00	14.11	14.11	..	Surrender of funds was due to non receipt of motor vehicle case, less engagement of contractual staff, less touring by the officers/officials and less purchase of office items.
	R	-113.89				
3454-02-001-99-Economic and Statistical Organisation (98-Establishment Expenses)	O	2,501.00	2,012.68	2,012.68	..	Surrender of funds was mainly due to some posts kept vacant, less receipt of leave travel concession, ex-gratia, medical reimbursement and wagers claims, less eligible person for honorarium , less appointment of apprentice, less engagement of contractual staff, less touring by the officers/ officials and non conduction of training programme.
	R	-488.32				

## 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	115.40	45.66	45.66	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia & medical reimbursement claims, less engagement of contractual staff, less purchase/repair of vehicle, non eligible person for honorarium, non purchase of computer/ accessories and less requirements of office items.
	R	-69.74				

(4) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2047-51-103-99-Headquarter Staff of Small Savings and Lotteries (98-Establishment Expenses Small Savings and Lotteries)	O	193.40	151.30	151.59	(+) 0.29	Surrender of funds was mainly due to vacant posts, non receipt of leave travel concession & honorarium claims, less receipt of ex-gratia & motor vehicle claims, less engagement of wager & contractual staff and non conduction of training programme. Reasons for the final excess of ₹0.29 lakh have not been intimated (September 2025).
	R	-42.10				

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-097- 99-Treasury Staff (98- Establishment Expenses)	O	5,225.01	4,696.56	4,696.75	(+) 0.19	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims, less engagement of daily wagers, less consumption of electricity, less purchase/repair of vehicles & computer/ accessories, less requirement of office items and less appointment of apprentice offset by excess due to cover more expenditure on payment of enhanced dearness allowance, more receipt of medical reimbursement & leave travel concession claims and more engagement of professional staff. Reasons for the final excess of ₹0.19 lakh have not been intimated (September 2025).
	R	-528.45				

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2057-51-101- 99-Purchase Organisation	O	550.71	420.98	425.01	(+) 4.03	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia, office expenses, scholarships and stipends & medical reimbursement claims, less engagement of contractual & professional staff and non conduction of training programme. Reasons for the final excess of ₹4.03 lakh have not been intimated (September 2025).
	R	-129.73				
3451-51-102- 97- Strengthening of Planning Machinery at State Level (98- Establishment Expenses)	O	230.00	122.74	122.82	(+) 0.08	Surrender of funds was mainly due to less requirement of computer & office items/accessories, less engagement of professional staff and less purchase/repairs of vehicles. Reasons for the final excess of ₹0.08 lakh have not been intimated (September 2025).
	R	-107.26				

**Grant No. 6- Contd.**

(5) 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 2025 by the Finance Department, resulting 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
2054-51-098-99-Headquarter Staff (98-Establishment Expenses)	O S R	4,241.50 756.00 -592.31	4,405.19	4,405.70	(+) 0.51	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia, travel expenses, leave travel concession, scholarships and stipends & medical reimbursement claims, less purchase/repair of vehicles & computer/accessories, less engagement of contractual staff, organization of less training programmes and less requirement of office items offset by excess due to more engagement of professional staff. Reasons for the final excess of ₹0.51 lakh have not been intimated (September 2025).

## Grant No. 6- Contd.

(6) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2071-01-101-Superannuation and Retirement Allowances (51-Na)	O 8,70,001.00 R -8,70,001.00	..	8,44,135.06	+)8,44,135.06	Surrender of entire provision was due to non enrolment of beneficiary under the scheme. Reasons for the final excess of ₹8,44,135.06 lakh have not been intimated (September 2025).
2071-01-102-Commuted Value of Pensions (51-Na)	O 1,15,000.00 R -1,15,000.00	..	1,03,191.30	+)1,03,191.30	Surrender of entire provision was due to non enrolment of beneficiary under the scheme. Reasons for the final excess of ₹1,03,191.30 lakh have not been intimated (September 2025).
2071-01-104-Gratuities (51-Na)	O 1,50,000.00 R -1,50,000.00	..	1,37,493.23	+)1,37,493.23	Surrender of entire provision was due to non-receipt of gratuities claims. Reasons for the final excess of ₹1,37,493.23 lakh have not been intimated (September 2025).

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-105- Family Pensions (51-Na)	O 1,80,000.00 R -1,80,000.00	..	1,77,364.87	(+)1,77,364.87	Surrender of entire provision was due to non enrolment of beneficiary under the scheme. Reasons for the final excess of ₹1,77,364.87 lakh have not been intimated (September 2025).
2071-01-106- Pensionary Charges in respect of High Court Judges (51-Na)	O 2,400.00 R -2,400.00	..	1,562.29	(+)1,562.29	Surrender of entire provision was due to non enrolment of beneficiary under the scheme. Reasons for the final excess of ₹1,562.29 lakh have not been intimated (September 2025).
2071-01-111- 99-Members of State Legislature	O 2,600.00 R -2,600.00	..	5,763.47	(+)5,763.47	Surrender of entire provision was due to non enrolment of beneficiary under the scheme. Reasons for the final excess of ₹5,763.47 lakh have not been intimated (September 2025).

## 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 1,80,000.00 R -1,80,000.00	..	1,86,541.36	+)1,86,541.36	Surrender of entire provision was due to non-receipt of case under object head 'Contribution'. Reasons for the final excess of ₹1,86,541.36 lakh have not been intimated (September 2025).

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095-96-Integrated Finance and Human Resource Management Information System	O 300.00 R 39.19	339.19	339.19	..	Augmentation of provision through re-appropriation was due to more engagement of professional staff offset by saving due to non receipt of travel expenses claims and less purchase of computer/ accessories.

***Charged Appropriation***

(8) Against the available saving of ₹92,246.84 lakh, surrender of ₹2,98,201.89 lakh on 31 March 2025 proved unrealistic.

(9) In view of overall saving of ₹92,246.84 lakh, the supplementary grant of ₹1.00 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

## Grant No. 6- Contd.

(10) Saving occurred mainly under :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-85-Interest on Internal Debts under Urban Infrastructure Development Fund (UIDF) from National Housing Bank	O 100.00 R -68.42	31.58	31.58	..	Surrender of funds was due to non-receipt of interest payment invoice from UIDF under NHB.
2049-01-200-89-Payment of interest on account of Financial Restructuring/ Uday Scheme	O 92,139.20 R -28,406.60	63,732.60	63,732.60	..	Surrender of funds was due to availing of less loans.
2049-01-200-96-Loans from National Rural Credit Fund of the NABARD	O 35,000.00 R -7,487.18	27,512.82	27,512.82	..	Surrender of funds was due to availing of less loans from NABARD.
2049-01-200-97-Loans from National Cooperative Development Corporation	O 56,500.00 R -19,711.68	36,788.32	36,788.32	..	Surrender of funds was due to less receipt of interest payment invoice from NCDC.
2049-04-109-99-Interest on State Plan Loan Consolidated on recommendations of the 12th Finance Commission	O 2,700.00 R -2,700.00	..	..	..	Surrender of entire provision was due to non-receipt of demand under the scheme.

## Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-60-701-96-Interest on Delayed Payment of Pensionary Benefits etc.	<i>O</i> 1,500.00 <i>R</i> -332.40	1,167.60	1,167.60	..	Surrender of funds was due to receipt of less demand under the scheme.
2049-60-701-98-Interest on other obligation for Subvention of Interest to Government Employees	<i>O</i> 850.00 <i>R</i> -519.44	330.56	330.56	..	Surrender of funds was due to receipt of less demand from PNB.

(11) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2049-04-101-99-Block Loans	<i>O</i> 3,800.00 <i>R</i> -3,794.60	5.40	9,506.01	(+)9,500.61	Surrender of funds was due to availing of less loans under the scheme. Reasons for the final excess of ₹9,500.61 lakh have not been intimated (September 2025).

## Grant No. 6- Contd.

(12) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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	O 1,200.00 R -1,200.00	..	974.89	(+)974.89	Surrender of entire provision was due to non-availing of loans. Reasons for the final excess of ₹974.89 lakh have not been intimated (September 2025).
2049-01-305-99-Expenditure on issue of New Loan etc	O 5,000.00 R -5,000.00	..	7,181.73	(+)7,181.73	Surrender of entire provision was due to non-obtaining of new loans. Reasons for the final excess of ₹7,181.73 lakh have not been intimated (September 2025).
2049-03-104-98-Interest on AIS	O 400.00 R -400.00	..	283.56	(+)283.56	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹283.56 lakh have not been intimated (September 2025).

## Grant No. 6- Contd.

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 1,49,000.00</i> <i>R -1,49,000.00</i>	..	1,33,655.43	(+)1,33,655.43	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹1,33,655.43 lakh have not been intimated (September 2025).
2049-03-108-99-Interest on GIS	<i>O 3,000.00</i> <i>R -3,000.00</i>	..	3,000.00	(+)3,000.00	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹3,000.00 lakh have not been intimated (September 2025).
2049-04-104-95-Police-Modernisation of Police Force	<i>O 75.00</i> <i>R -75.00</i>	..	52.69	(+)52.69	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹52.69 lakh have not been intimated (September 2025).

## Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-05-101-97-Depreciation Reserve Fund (Government Press)	<i>O</i> 205.00 <i>R</i> -205.00	..	152.72	(+)152.72	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹152.72 lakh have not been intimated (September 2025).
2049-05-101-98-Depreciation Reserve Fund (Motor Transport)	<i>O</i> 6,500.00 <i>R</i> -6,500.00	..	6,397.47	(+)6,397.47	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹6,397.47 lakh have not been intimated (September 2025).
2049-05-101-99-Motor Transport Reserve Fund	<i>O</i> 50.00 <i>R</i> -50.00	..	62.94	(+)62.94	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹62.94 lakh have not been intimated (September 2025).

## Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-60-101-97-Interest on Deposits towards Land acquired by NHAI	O 100.00 R -100.00	..	86.14	(+)86.14	Surrender of entire provision was due to non-receipt of demand from NHAI. Reasons for the final excess of ₹86.14 lakh have not been intimated (September 2025).
2049-60-101-98-Interest on Deposits towards Land acquired by Ministry of Railways	O 1,650.00 R -1,650.00	..	1,751.05	(+)1,751.05	Surrender of entire provision was due to non-receipt of demand under the scheme. Reasons for the final excess of ₹1,751.05 lakh have not been intimated (September 2025).

(13) Excess occurred mainly under :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-86-Loans from Small Industries Development Bank of India (SIDBI)	O 100.00 R 89.79	189.79	189.79	..	Augmentation of provision through re-appropriation was due to more receipt of interest payment invoice from SIDBI under SCDF.
2049-05-105-99-Interest on State Disaster Response Fund	O 45,500.00 R 8,175.00	53,675.00	53,675.00	..	Augmentation of provision through re-appropriation was due to more release of funds to the Government of India.

**Grant No. 6- Contd.****Capital****Voted Grant**

(14) In view of overall saving of ₹20,468.43 lakh, the supplementary grant of ₹200.00 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-80-001-97-Scheme for creation/ purchase of capital assets for Directorate of State Audit	O .. S 100.00 R -77.42	22.58	22.58	..	Surrender of funds was due to less purchase under object head 'Furniture' and motor vehicle.
5475-51-115-98-Swarna Jayanti Haryana Institute for Fiscal Management	O 4,012.00 R -2,012.00	2,000.00	2,000.00	..	Surrender of funds was due to receipt of less claims under object head 'Major Works'.
5475-51-115-99-Strengthening of District Plan	O 24,200.00 R -9,769.20	14,430.80	14,430.80	..	Surrender of funds was due to receipt of less claims under object head 'Major Works' and less purchase/repair of vehicles.
5475-51-789-99-Welfare of Scheduled Castes under District Plan Scheme	O 16,000.00 R -6,498.80	9,501.20	9,501.20	..	Surrender of funds was due to receipt of less claims under object head 'Major Works'.

**Grant No. 6- Contd.**

(16) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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
4059-01-051- 60- Construction of Vitt Bhawan	O    5,000.00 S    100.00 R    -2,100.00	3,000.00	3,000.00	..	Surrender of funds was due to receipt of less claims under object head 'Major Works' and non purchase of land under the scheme.

**(17) Consolidated Sinking Fund:-**

The Fund is to be utilised as an Amortisation Fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2023-24. The State Government of Haryana substituted this scheme on 08 June, 2020 and 06 March, 2024 for redemption of outstanding liabilities of Internal Debt and Public Accounts. As per guidelines, the Government should make conscious efforts towards building up the Consolidated Sinking Fund corpus to five *per cent* of the outstanding liabilities within a span of five years. There is no ceiling on such contributions to the Fund in terms of number of times of making contributions in a year. The corpus of the Fund comprising the periodic contributions as well as the income accruing to the Fund shall be kept outside the General Revenue of the 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 ₹2,12,441.40 lakh as opening balance at the credit of the Fund on 1st April 2024. During the year 2024-25, the State Government contributed only ₹30,000.00 lakh to the Fund. An amount of ₹16,197.83 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 ₹2,58,639.23 lakh was lying in the Fund.

As Para 8 of the Scheme, the accretions to the Fund shall be invested in Government of India (GoI) dated Securities, Special Securities of Government of India, Treasury Bills and State Government securities of other States of such maturities as the Bank may determine from time to time in consultation with the Government.

An amount of ₹2,58,426.27 lakh has been invested through the Reserve Bank. The face value of the investment is ₹2,65,065.48 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 2024-25.

### Grant No. 6- Concl'd.

#### (18) **Guarantee Redemption Fund:-**

The Fund shall be utilised for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Public Sector Undertakings or Other Bodies and invoked by the 'beneficiaries' and not paid by the institution 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 and 06 March, 2024. As per provision of the Fund, the Government should make conscious efforts towards building up the Guarantee Redemption Fund corpus to five *per cent* of the outstanding guarantees within a span of five years from the date of constitution of the Fund. It is open to the Government to increase the contributions to the Fund at its discretion and also based on its assessment of likely invocation of guarantees. The balance in the Fund shall be increased with periodic contributions made annually or at shorter intervals. 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-51-NA-797-Transfer to Reserve Funds/Deposits Accounts, 99- Guarantee Redemption Fund-Transfer to Reserve Fund and Deposits Accounts (Major Head 8235). 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.

At the beginning of the year 2024-25, the outstanding guarantees of the Government stood at ₹24,21,481.32 lakh. There was a balance of ₹1,66,280.17 lakh as opening balance at the credit of the Fund on 1st April 2024. The State Government has not made any contribution to the Fund. An amount of ₹12,462.70 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 ₹1,78,742.87 lakh was lying in the Fund.

The entire balance of ₹1,78,742.87 lakh has been invested through the Reserve Bank of India on 31 March 2025. The face value of the investment (securities) is ₹1,73,088.51 lakh.

As per Para 8 of the Scheme, the accretions to the Fund together with the income earned on the investment of 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 2024-25.

### 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

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	10,69,11,60	11,89,11,60	3,97,87,90	(-)7,91,23,70
Supplementary	1,20,00,00			

Amount surrendered during the year

(March 2025)

7,91,42,06

*Notes and Comments :*

#### Capital

##### Voted Grant

(1) Against the available saving of ₹79,123.70 lakh, surrender of ₹79,142.06 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹79,123.70 lakh, the supplementary grant of ₹12,000 lakh obtained in December 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 :-

<b>Head</b>		<b>Total Grant (₹ in lakh)</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	<b>Remarks</b>
6401-51-190-96-Scheme for providing Loan to Haryana State Agricultural Marketing Board (HSAMB) Panchkula for Establishment of Apple Fruit and Vegetable Market at Pinjore	O      969.00 R      -969.00	..	..	..	Surrender of entire provision was due to non receipt of claims under the scheme.

## Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6401-51-190-97-Scheme for Providing Loan to HIHMC, Panchkula for Establishment of India International Horticulture Market Ganaur, Sonapat	O 14,000.00 R -14,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
6401-51-190-99-Scheme for loan to Haryana Agro Industries Corporation	O 3,500.00 R -3,500.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
6408-02-190-99-Loan for Warehousing and Cold Storage	O 700.00 R -700.00	..	..	..	Surrender of entire provision was due to non release of funds by NABARD.
6425-51-108-86-Scheme for State Government loans to Haryana State Cooperative Agriculture & Rural Development Bank for Farmers	O 4,000.00 R -3,000.00	1,000.00	1,000.00	..	Surrender of funds was due to less receipt of claims under the scheme.
6501-51-190-99-Loans to Haryana State Agricultural Marketing Board (HSAMB)	O 4,111.00 R -4,111.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

## Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6515-51-102-99-Loans to village Panchayat for Revenue Earnings Schemes	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
6851-51-102-90-Interest Free Loan in lieu of deferred sales Tax / Vat	O 500.00 R -166.00	334.00	334.00	..	Surrender of funds was due to non sanctioning/releasing of IFL.
6860-04-101-95-Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills	O 20,000.00 R -20,000.00	..	..	..	Surrender of entire provision was due to non receipt of claims under the scheme.
6860-04-101-99-Loans to all Co-operative Sugar Mills	O 39,000.00 R -10,000.00	29000.00	29,000.00	..	Surrender of funds was due to less receipt of claims under the scheme.
7610-51-201-95-Home Loan Advance to Judicial Officers	O .. S 10,000.00 R -10,000.00	..	..	..	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025).

## Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-202-96-Soft Car Loan Advance to Judicial Officers	O .. S 2,000.00 R -2,000.00	..	..	..	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025).
7610-51-202-97-Advances to Govt. Servants of AIS officers for purchase of Motor Conveyance	O 200.00 R -200.00	..	..	..	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025).
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 -208.60	291.40	291.40	..	Surrender of funds was due to receipt of less demand for purchase of car from members of the State Legislators.
7610-51-800-96-Payment / Recovery towards default amount	O 4,800.00 R -1,887.14	2,912.86	2,912.86	..	Surrender of funds was due to regular and timely recoveries from the loanees.

## Grant No. 7- Contd.

(4) The following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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	130.00	131.50	(+) 1.50	Surrender of funds was due to receipt of less demand for House Building Advance from the members of State Legislators. Reasons for the final excess of ₹1.50 lakh have not been intimated (September 2025).
	R	-870.00				
7610-51-800-98-Festival Advances	O	2,000.00	1,611.13	1,611.39	(+) 0.26	Surrender of funds was due to less receipt of demand for festival advance from the Government employees. Reasons for the final excess of ₹0.26 lakh have not been intimated (September 2025).
	R	-388.87				
7610-51-800-99-Advances for purchase of Foodgrains	O	8,000.00	4,488.56	4,494.80	(+) 6.24	Surrender of funds was due to less availing of wheat advance by the employees. Reasons for the final excess of ₹6.24 lakh have not been intimated (September 2025).
	R	-3,511.44				

## Grant No. 7- Contd.

(5) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
7610-51-201-99-HBA Advances to Government Servants other than All India Services officers (98-Advance under Discretionary Quota)	O 2,000.00 R -2,000.00	..	4.23	(+) 4.23	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025). Reasons for the final excess of ₹4.23 lakh have not been intimated (September 2025).
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	..	3.15	(+) 3.15	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025). Reasons for the final excess of ₹3.15 lakh have not been intimated (September 2025).

## Grant No. 7- Concl'd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-202-99-Advance for purchase of Motor Conveyance other than Ministers and State Legislators (99-Advance other than Discretionary Quota)	O R	400.00 -400.00	..	1.84	(+) 1.84	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025). Reasons for the final excess of ₹1.84 lakh have not been intimated (September 2025).
7610-51-800-97-Advances for Celebration of marriages	O R	600.00 -600.00	..	1.00	(+) 1.00	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Appn.A/cs/ G.No. 07/Re-appn order/ 25-26/221-22 dated 05.06.2025). Reasons for the final excess of ₹1.00 lakh have not been intimated (September 2025).

## 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)
Original	6,40,44,19,88	6,40,44,19,88	5,75,40,24,91	(-)65,03,94,97
Supplementary	..			

Amount surrendered during the year

(March 2025)

Nil

Notes and Comments :

## Capital

## Charged Appropriation

(1) 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 14,31,800.00	14,31,800.00	14,26,348.85	(-)5,451.15	Reasons for the final saving of ₹5,451.15 lakh have not been intimated (September 2025).
6003-51-110- Ways and Means Advances from the Reserve Bank of India (51-Na)	O 30,00,000.00	30,00,000.00	23,23,003.00	(-)6,76,997.00	Reasons for the final saving of ₹6,76,997.00 lakh have not been intimated (September 2025).

## Grant No. 8- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6004-01-203-99- Modernisation of Police Force	O 214.43	214.43	155.71	(-)58.72	Reasons for the final saving of ₹58.72 lakh have not been intimated (September 2025).
6004-02-105-99- State Plan Loans consolidated in terms of recommenda- tions of the 12th Finance Commission	O 9,661.71	9,661.71	..	(-)9,661.71	Reasons for the final saving of ₹9,661.71 lakh have not been intimated (September 2025).

(2) 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 58,100.00	58,100.00	90,416.96	(+)32,316.96	Reasons for the final excess of ₹32,316.96 lakh have not been intimated (September 2025).

## Grant No. 8- Concl'd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-109-96- Loans from NCRPB (Public Health)	O 952.59	952.59	3,021.40	(+)2,068.81	Reasons for the final excess of ₹2,068.81 lakh have not been intimated (September 2025).
6003-51-109-97- Loans from NCRPB for upgradation of roads (B&R)	O 8,934.41	8,934.41	10,768.11	(+)1,833.70	Reasons for the final excess of ₹1,833.70 lakh have not been intimated (September 2025).
6004-02-101- Block Loans (51-Na)	O 15,318.04	15,318.04	20,872.18	(+)5,554.14	Reasons for the final excess of ₹5,554.14 lakh have not been intimated (September 2025).

### Grant No. 9 - CONTINGENCY FUND

**(Major Head - 7999- Appropriation to Contingency Fund)**

**Capital**

**Voted**

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

Amount surrendered during the year

(March 2025)

Nil

---

**Grant No. 10 - AGRICULTURE & FARMERS' WELFARE/ HORTICULTURE/ ANIMAL  
HUSBANDRY AND DAIRYING DEVELOPMENT/FISHERIES/MINES &  
GEOLOGY/ENVIRONMENT, FOREST AND WILDLIFE**

(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 Environment Research, 6401-Loans for Crop Husbandry, 6403-Loans for Animal Husbandry, 6416-Loans to Agricultural Financial Institutions)

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	61,15,42,76	71,15,44,76	48,04,88,26	(-)23,10,56,50
Supplementary	10,00,02,00			

Amount surrendered during the year

(March 2025)

23,01,97,45

**Charged**

Original	1,55,00	1,55,00	43,34	(-)1,11,66
Supplementary	..			

Amount surrendered during the year

(March 2025)

1,22,19

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	20,59,43,00	20,59,45,00	10,72,36,23	(-)9,87,08,77
Supplementary	2,00			

Amount surrendered during the year

(March 2025)

9,90,57,79

**Grant No. 10- Contd.****Notes and Comments :****Revenue****Voted Grant**

(1) Of the ultimate saving of ₹2,31,056.50 lakh, ₹859.05 lakh remained unsurrendered.

(2) In view of overall saving of ₹2,31,056.50 lakh, the supplementary grant of ₹1,00,002.00 lakh obtained in December 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
2401-51-001-96-National e-Governance Plan for Agriculture (NeGP-A)	O	490.00	..	..	..	Surrender of funds was due to non-receipt of funds by the Government of India.
	R	-490.00				
2401-51-001-99-Headquarter staff	O	1,182.00	926.87	926.87	..	Surrender of funds was due to less receipt of claims.
	R	-255.13				
2401-51-105-84-Scheme on National Project Management of Soil Health & Fertility	O	3,000.00	2,272.31	2,272.31	..	Surrender of funds was due to non-filling up of vacant posts less engagement of contractual staff and less conduction of training programme.
	R	-727.69				
2401-51-105-96-Scheme for Quality Control on Agriculture Inputs	O	300.00	163.86	163.86	..	Surrender of funds was due to less receipt of claims of other charges.
	R	-136.14				

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-107-99-Plant Protection Operation	O 2,066.00 R -259.80	1,806.20	1,806.20	..	Surrender of funds was mainly due to non-filling up of vacant posts, less contractual & professional staff engaged and less receipt of petrol, oil & lubricants claims offset by excess due to more receipt of medical & ex-gratia claims.
2401-51-108-79-Reimbursement of market fee Plus GST under Price Support System to HAFED	O 30,000.00 R -22,500.00	7,500.00	7,500.00	..	Surrender of funds was due to less claims received.
2401-51-108-80-Scheme for Promotion of Cotton Cultivation in Haryana State	O 5,000.00 R -4,300.04	699.96	699.96	..	Surrender of funds was due to less receipt of claims against cotton subsidies.
2401-51-108-81-Scheme for Technology Mission on Sugarcane	O 20,000.00 R -16,084.50	3,915.50	3,915.50	..	Surrender of funds was due to less receipt of subsidies claims.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-83-Scheme for Promotion of crops diversification and water Conservation	O 20,000.00 R -16,180.64	3,819.36	3,819.36	..	Reasons for surrender of ₹16,180.64 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2401-51-109-73-Paramparagat Krishi Vikas Yojna (PKVY) (60:40)	O 400.00 R -400.00	..	..	..	Reasons for surrender of ₹400 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2401-51-109-74-Crop Residue Management (CRM) Component of RKVY	O 30,000.00 R -17,505.00	12,495.00	12,495.00	..	Surrender of funds was due to less receipt of funds by the Government of India.
2401-51-109-75-Crop Diversification Programme (CDP) in Original Green Revolution (OGR) State (60:40)	O 3,850.00 R -1,085.35	2,764.65	2,764.65	..	Surrender of funds was due to less receipt of funds by the Government of India.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-76-Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran	O 200.00 R -110.20	89.80	89.80	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2401-51-109-77-National Food Security Mission	O 3,960.00 R -3,960.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2401-51-109-77-National Food Security Mission (98-Oilseeds and Oil Palm)	O 1,080.00 R -1,080.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2401-51-109-78-Sub Mission on Agriculture Mechanization	O 10,000.00 R -10,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-80-Scheme for Rashtriya Krishi Vikas Yojna	O 12,000.00 R -11,902.45	97.55	97.55	..	Reasons for surrender of ₹11,902.45 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2401-51-109-81-Scheme for Promotion of Sustainable Agriculture Strategic initiatives and Kisan Kalyan Kosh	O 7,500.00 R -3,015.80	4,484.20	4,484.20	..	Surrender of funds was mainly due to less receipt of subsidies claims and less receipt of publication & less amount of bills received.
2401-51-109-85-Scheme for Central Sector Scheme Support to State Extension Programmes for Extensions Reforms	O 4,000.00 R -2,189.01	1,810.99	1,810.99	..	Reasons for surrender of ₹2,189.01 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-90-Pradhanmantri Fasal Bima Yojana	O 70,000.00 R -18,950.64	51,049.36	51,049.36	..	Surrender of funds was due to less receipt of subsidies claims, less purchase of office items and less engagement of staff under outsourcing policy.
2401-51-111-96-Scheme for Improvement of Crops Statistics	O 95.00 R -37.76	57.24	57.24	..	Surrender of funds was mainly due to non-filling up of vacant posts, non touring by the officers/officials, non-receipt of medical reimbursement, leave travel concession & ex-gratia claims and non-purchase of office items.
2401-51-111-97-Timely reporting of Estimates of area on production of Principal Crops in Haryana	O 80.00 R -37.82	42.18	42.18	..	Surrender of funds was mainly due to non-filling up of vacant posts, less touring by the officers/officials, non-receipt of medical reimbursement, leave travel concession & ex-gratia claims and non-purchase of office items.
2401-51-111-99-Statistical cell	O 3,953.00 R -1,571.67	2,381.33	2,381.33	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of leave travel concession claims.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-113-82-Scheme for management of crop residue	O 9,600.00 R -2,835.35	6,764.65	6,764.65	..	Surrender of funds was due to less receipt of subsidies claims.
2401-51-113-96-Scheme for Agriculture Engineering Service	O 400.00 R -371.00	29.00	29.00	..	Surrender of funds was due to 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 funds was due to non-implementation of the Scheme.
2401-51-119-54-On Farm & Marketing Support to Horticulture Farmers	O 9,000.00 R -7,364.71	1,635.29	1,635.29	..	Surrender of funds was due to less receipt of subsidies & grant-in-aid claims.
2401-51-119-71-Natural Farming and Sustainable Initiatives in Horticulture	O 500.00 R -393.77	106.23	106.23	..	Surrender of funds was due to less receipt of subsidies claims and non-engagement of staff under outsourcing policy.

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-190-98-Sub-Mission on Seed & Planting Material (SMSP) under National Mission on Agriculture Extension and Technology (NMAET)	O	484.74	..	..	..	Surrender of funds was due to non-implementation of the Scheme.
	R	-484.74				
2401-51-789-84-Scheme for Silk Samagra integrated scheme of Development of Silk Industry (ISDSI) for Scheduled Caste farmers	O	60.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
	R	-60.00				
2401-51-789-85-National Food Security Mission for Scheduled Castes	O	1,100.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
	R	-1,100.00				

## Grant No. 10- Contd.

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 270.00 R -270.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
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 funds was due to non receipt of claims.
2401-51-789-90-Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	O 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2401-51-789-97-Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes	O 2,000.00 R -2,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).

## Grant No. 10- Contd.

Head		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 2,000.00 R -599.58	1,400.42	1,400.42	..	Surrender of funds was due to less receipt of subsidies claims.
2402-51-001-99-Circle/ Divisional Staff	O 2,540.15 R -383.01	2,157.14	2,157.14	..	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programme, less receipt of leave travel concession claims and less engagement of contractual staff offset by excess due to more deployment of daily wages staff.
2402-51-101-95-Soil Health Cards Scheme	O 791.28 R -789.13	2.15	2.15	..	Reasons for surrender of ₹789.13 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2402-51-101-97-Scheme for Integrated Watershed Development and Management project in the State	O 5,800.00 R -1,468.08	4,331.92	4,331.92	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of subsidies & minor works payment claims.

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-77-National Mission on Sustainable Agriculture	O	80.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
	R	-80.00				
2402-51-102-91-Afforestation of Special sites, for Desert Control	O	231.52	189.00	189.00	..	Surrender of funds was due to less receipt of claims of minor works & maintenance works.
	R	-42.52				
2402-51-789-98-Soil Health Cards Scheme for Scheduled Castes farmers	O	150.72	..	..	..	Surrender of funds was due to less receipt of funds by the Government of India.
	R	-150.72				
2403-51-001-95-Scheme for Strengthening of Human Resources and Infrastructure (98-Establishment Expenses)	O	1,700.00	1,242.77	1,242.77	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & computer claims.
	R	-457.23				

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-58-Scheme for Training, Awareness Programme, etc. under Livestock Health and Diseases Control (100%:CSS)	O	200.00	6.44	6.44	..	Surrender of funds was due to less funds received from the Government of India.
	R	-193.56				
2403-51-101-59-Scheme for the Mobile Veterinary Units under Livestock Health and Diseases Control (60:40)	O	1,500.00	1,074.75	1,074.75	..	Surrender of funds was due to less funds received from the Government of India.
	R	-425.25				
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	25.02	25.02	..	Surrender of funds was due to less funds received from the Government of India.
	R	-174.98				

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-61-Scheme for providing Financial Assistance to the Societies for Prevention of Cruelty	O 400.00 R -400.00	..	..	..	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 1,000.00 R -420.38	579.62	579.62	..	Surrender of funds was due to less receipt of other charges claims and non-touring by the department.
2403-51-102-66-Scheme for Conservation and Development of Indigenous cattle and Murrah development	O 700.00 R -450.05	249.95	249.95	..	Surrender of funds was due to less receipt of other charges claims.
2403-51-102-67-Scheme for implementation of National Livestock Mission	O 1,000.00 R -416.66	583.34	583.34	..	Surrender of funds was due to less funds received from the Government of India.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-69-Scheme for the Establishment of Gou Seva Ayog	O 42,500.00 R -42,431.72	68.28	68.28	..	Surrender of fundsw was due to non-receipt of grant-in-aid claims.
2403-51-102-70-Scheme for Establishment of Hi-tech Dairy units	O 2,000.00 R -900.19	1,099.81	1,099.81	..	Surrender of funds was due to less receipt of subsidies claims.
2403-51-102-81-Establishment of Haryana Livestock Development Board	O 300.00 R -90.00	210.00	210.00	..	Surrender of funds was due to less receipt of other charges claims.
2403-51-103-95-Scheme for Establishment of Backyard poultry unit	O 70.00 R -20.24	49.76	49.76	..	Surrender of funds was due to less receipt of other charges claims.
2403-51-104-86-Bhed/Bakri (Sheep/Goat) Palak Uthan Yojana	O 401.00 R -371.07	29.93	29.93	..	Surrender of funds was due to less receipt of other charges claims.
2403-51-104-87-Scheme for Establishment of Goat and Sheep Unit	O 50.00 R -30.77	19.23	19.23	..	Surrender of funds was due to less receipt of other charges claims.

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-105-97- Establishment of Pig Breeding	O	250.00	145.78	145.78	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement, leave travel concession & ex-gratia claims.
	R	-104.22				
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	50.00	..	..	..	Surrender of funds was due to non-purchasing of computer items, non-conducting of training programme and non-touring of the officials.
	R	-50.00				
2403-51-113-97-Scheme for Management of Haryana Veterinary Training Institute	O	283.00	220.61	220.61	..	Surrender of funds was mainly due to non-/filling up of vacant posts, less receipt of ex-gratia & energy charges claims, less conduction of training programme, less engagement of contractual staff and non-availability of eligible candidates offset by excess due to increase in dearness allowances rates and more receipt of medical reimbursement claims.
	R	-62.39				

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-789-87-White Revolution (99-Secheme for Assistance to State for Census of Livestock (100% CSS))	O	100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
	R	-100.00				
2403-51-789-92-Livestock Health and Disease Control	O	400.00	156.85	156.85	..	Surrender of funds was due to less receipt of funds from Government of India.
	R	-243.15				
2403-51-789-94-Scheme for Employment opportunities to Scheduled Castes by establishing Livestock units for Scheduled castes	O	4,000.00	2,849.20	2,849.20	..	Surrender of funds was due to less receipt of claims.
	R	-1,150.80				
2403-51-789-96-Scheme for Special Livestock Insurance for Schedule castes	O	300.00	210.00	210.00	..	Surrender of funds was due to less receipt of claims.
	R	-90.00				
2403-51-792-51-Irrecoverable Loans Written Off	O	20.00	..	..	..	Surrender of funds was due to non-receipt of write off loans/losses claims.
	R	-20.00				

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-001-99- Headquarter staff Renamed as Establishment Expenses	O 1,251.50 R -292.16	959.34	959.34	..	Surrender of funds was due to non-filling up of vacant posts and less receipt of leave travel concession, ex-gratia & rent claims offset by excess due to more receipt of petrol, oil & lubricants & medical reimbursement claims and more payment of electricity bills.
2405-51-101-72- Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMSSY)	O 16,606.00 R -13,297.86	3,308.14	3,308.14	..	Surrender of funds was due to less funds received from Government of India.
2404-51-102-99- Establishment of Government Laboratory for Testing of milk & Milk Products	O 63.80 R -26.38	37.42	37.42	..	Surrender of funds was due to non-filling up of vacant posts.

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-101-73-Scheme for the Ornamental Fisheries	O	400.00	194.52	194.52	..	Surrender of funds was due to less purchase of equipment, less receipt of maintenance claims and less requirement of office items/accessories.
	R	-205.48				
2405-51-101-81-Strengthening of Database and Information Networking for Fisheries Sector (98-Establishment Expenses)	O	50.00	..	..	..	Surrender of funds was due to non-implementation of the Scheme.
	R	-50.00				
2405-51-101-91-Scheme for the National Fish Seed Programme	O	1,584.50	1,101.11	1,101.11	..	Surrender of funds was due to non-filling up of vacant posts, less receipt of minor works, leave travel concession & rent claims.
	R	-483.39				
2405-51-109-99-Scheme for Agriculture Human Resources Development (98-Establishment Expenses)	O	607.00	429.71	429.71	..	Surrender of funds was mainly due to the non-filling up of vacant posts, less receipt of leave travel concession & computer claims and less engagement of daily paid labourers.
	R	-177.29				

## Grant No. 10- Contd.

Head		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 2,400.00 R -1,536.21	863.79	863.79	..	Reasons for surrender of ₹1,536.21 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2405-51-789-99-Scheme for Welfare of Schedule Caste families under Fisheries Sector	O 566.05 R -166.10	399.95	399.95	..	Surrender of funds was due to less receipt of claims.
2405-51-792-99-Irrecoverable loans written off	O 10.00 R -10.00	..	..	..	Surrender of funds was due to non-receipt of write off loans/losses claims.
2406-01-003-97-Forest Publicity, Public Relation and Extention	O 200.00 R -88.07	111.93	111.93	..	Surrender of funds was due to less receipt of claims for publication and less conduction of training of employees.

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-005-98- Establishment of Biodiversity and Ecological Regeneration	O	700.00	210.00	210.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-490.00				
2406-01-101-96-Agro Forestry under National Mission for sustainable Agriculture (NMSA) Centrally Sponsored Scheme	O	100.00	..	..	..	Surrender of funds was due to non- receipt of sanction/funds by MoEF&CC, Government of India.
	R	-100.00				
2406-01-101-97-Protection of Forests	O	100.00	88.25	88.25	..	Surrender of funds was due to less receipt of claims for minor work payment.
	R	-11.75				

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-68- Revitalization of institutions in Aravali Hills	O	700.00	498.87	498.87	..	Surrender of funds was due to less receipt of claims for minor work payment and maintenance work.
	R	-201.13				
2406-01-102-71-Herbal Nature Park	O	1,000.00	499.72	499.72	..	Surrender of funds was due to less receipt of claims for minor work payment and maintenance work.
	R	-500.28				
2406-01-102-74-Integrated Forest Protection	O	300.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
	R	-300.00				
2406-01-102-78- Development of Agro Forestry Clonal and Non Clonal -	O	11,000.00	8,818.13	8,818.13	..	Surrender of funds was due to less receipt of claims for minor work payment and maintenance work.
	R	-2,181.87				

## Grant No. 10- Contd.

Head			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	549.81	549.81	..	Surrender of funds was due to less receipt of claims for minor work and maintenance work.
	R	-250.19				
2406-01-102-97-Extension forestry sides (Plantation on waste-lands shelterbelts of Roads, Canals and Railway lines)	O	1,173.92	838.27	838.27	..	Surrender of funds was mainly due to non-filling up of vacant posts and non conduction of training of employees.
	R	-335.65				
2406-02-110-87-Conservation and Management of Wetland in Haryana under the National Plan for Conservation of Aquatic Eco Systems	O	500.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
	R	-500.00				
2406-02-110-88-Integrated Development of Wild life Habitats	O	800.00	388.29	388.29	..	Surrender of funds was due to MoEF&CC, Government of India released only 50% grant under this project.
	R	-411.71				

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-91- Strengthening, Expansion and Improvement of Sanctuaries	O	80.00	52.00	52.00	..	Surrender of funds was due to MoEF&CC, Government of India released only 50% grant under this project.
	R	-28.00				
2406-02-110-95-Protection of Wild Life in Multiple use Area	O	149.35	104.38	104.38	..	Surrender of funds was due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non-conducting of training programme offset by excess due to more receipt of compensation claims.
	R	-44.97				
2406-04-103-92-Payment from Interest accrued on Compensatory Afforestation Fund	O	1,700.00	21.38	21.38	..	Surrender of funds was mainly due to non-finalization of tender process for minor work, non-creation of posts, non-receipt of dearness allowance claims, less purchase of computer items, less deployment of contractual staff and non-purchase of motor vehicles.
	R	-1,678.62				

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2435-01-101-99- Development and grading of Agriculture produce (98- Establishment Expenses)	O	238.00	170.22	170.22	..	Surrender of funds was due to non-filing up of vacant posts and less receipt of leave travel concession, medical reimbursement & contractual service claims.
	R	-67.78				
2853-02-001-98- Development of Mines and Minerals in the State for mineral exploration & mineral concession	O	1,422.93	814.31	814.31	..	Surrender of funds was manly due to non-filling up of vacant posts, less receipt of payment of salaries of contractual staff, less receipt of medical reimbursement, rent, rate & taxes, petrol, oil & lubricants claims and less deployment of professional employees.
	R	-608.62				
2853-02-102-99- Expenditure towards restoration work after mining	O	10,481.00	6.17	6.17	..	Surrender of funds was due to restoration work is carried out only after a mining contract expire/reaches completion stage and restoration not carried out.
	R	-10,474.83				

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-797-98-Transfer to District Mineral Foundation Fund (2.5% State Contribution)	O 1,925.00 R -424.74	1,500.26	1,500.26	..	Reasons for surrender of ₹424.74 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
2853-02-797-99-Transfer to Restoration and Rehabilitation Fund	O 7,700.00 R -2,143.33	5,556.67	5,556.67	..	Reasons for surrender of ₹2,143.33 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
3435-03-001-95-State Wetland Authority	O 209.00 R -140.84	68.16	68.16	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of ex-gratia claims, non-conducting of training, lack of technical officers & non-availability of lab, research work and less receipt of payment of private cab hired through outsourcing agency.

## 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 referred Lab (98-Establishment Expenses)	O	401.00	182.24	182.24	..	Surrender of funds was manly due to non-filling up of vacant posts, non-finalization of rent agreement with tourism department, Haryana, non-procurement of Government vehicle & less purchase of accessories of vehicles, less receipt of ex-gratia claims and non-conducting of training programme.
	R	-218.76				
3435-03-003-99-Setting up of Environment Training Institute at Gurugram	O	800.00	188.23	188.23	..	Surrender of funds was due to revised estimate received from O/o PWD (B&R) branch, Chandigarh in march 2025 non-receiving of funds distributed to Eco Club schools and colleges for the previous financial years.
	R	-611.77				
3435-03-102-98-Establishment of Eco Club	O	250.00	..	..	..	Surrender of funds was due to non-receiving of funds distributed to Eco Club schools and colleges for the previous financial years.
	R	-250.00				

## 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 Court (99-Establishment Expenses)	O	960.88	179.50	179.50	..	Surrender of funds was manly due to non-filling up of vacant posts, less receipt of leave travel concession, electricity bill, rent, rate & taxes claims and less engagement of contractual staff.
	R	-781.38				
3435-03-190-99-State Environment Impact Assessment Authority Haryana	O	850.00	399.80	399.80	..	Reasons for surrender of ₹450.20 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/528-29 dated 24.07.2025).
	R	-450.20				

(4) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered less than the actual saving, resulted in an amount remained unsundered.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-65-Scheme for Integrated Horticulture Development In Haryana State	O	9,200.00	6,496.60	6,496.34	(-) 0.26	Surrender of funds was due to less receipt of subsidies claims and less purchase of computer items. Reasons for the final saving of ₹0.26 lakh have not been intimated (September 2025).
	R	-2,703.40				

## Grant No. 10- Contd.

(5) In the following two cases of re-appropriation order issued by the Finance Department on 31 March 2025, funds were augmented unnecessarily as the actual expenditure is less than the original budget provision resulted in an amount remained unsurrendered.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-113-96-Scheme for Sample Survey Estimation of Prod.of Milk, Eggs, Wool & Meat / Fodder & Grasses/ Assesment Dev. Project	O 200.00 R 88.00	288.00	144.63	(-) 143.37	Augmentation of provision through re-appropriation due to more filling up of vacant posts and enhanced dearness allowances. Reasons for the final saving of ₹143.37 lakh have not been intimated (September 2025).
2406-01-102-64-National Afforestation Programme (National Mission for a green India)	O 10,000.00 R 194.43	10,194.43	5,097.22	(-)5,097.21	Surrender of funds was due to receiving of two installment by by MoEF&CC, Government of India. Reasons for the final saving of ₹5,097.21 lakh have not been intimated (September 2025).

## Grant No. 10- Contd.

(6) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2401-51-109-93-Scheme for strengthening of Agriculture Extension infrastructure	O 1,956.00 R -759.54	1,196.46	1,196.96	(+) 0.50	Surrender of funds was mainly due to less purchase of office items/accessories, less receipt of maintenance claims, less engagement of staff under outsourcing policy, less purchase of furniture and less touring by the officers/officials. Reasons for the final excess of ₹0.50 lakh have not been intimated (September 2025).
2401-51-119-58-Scheme for promotion of Advanced National and International Technologies in Horticulture Sector	O 5,000.00 R -2,815.02	2,184.98	2,185.14	(+) 0.16	Surrender of funds was mainly due to non-finalization of tender process, non-completion of work and less receipt of subsidies claims. Reasons for the final excess of ₹0.16 lakh have not been intimated (September 2025).

## Grant No. 10- Contd.

Head		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 -8,571.12	2,428.88	2,429.40	(+) 0.52	Reasons for surrender of ₹8,571.12 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025). Reasons for the final excess of ₹ 0.52 lakh have not been intimated (September 2025).
2401-51-119-97-Scheme for Various Horticulture Activities in Haryana	O 7,814.00 R -1,173.73	6,640.27	6,647.70	(+) 7.43	Surrender of funds was mainly due to non-filling up of vacant posts, non-execution of renovation/minor works, less amount of bills, less receipt of leave travel concession & ex-gratia claims and less conduction of training programme offset by excess due to more engagement of staff under outsourcing policy and more receipt of payment of pending bills. Reasons for the final excess of ₹7.43 lakh have not been intimated (September 2025).

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-76-Scheme for Assistance to States for Conduct of Livestock Census	O	400.00	..	11.01	(+) 11.01	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025). Reasons for the final excess of ₹11.01 lakh have not been intimated (September 2025).
	R	-400.00				
2403-51-104-94-Establishment of Sheep,Goat Breeding Farm & Wool Grading Centre	O	661.30	542.51	542.53	(+) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement, leave travel concession, other charges & ex-gratia claims. Reasons for the final excess of ₹0.02 lakh have not been intimated (September 2025).
	R	-118.79				

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-106-95-Scheme for the Holding of livestock and poultry farms in the Distt/ State/All India level	O 300.00 R -119.75	180.25	259.63	(+) 79.38	Surrender of funds was due to less receipt of other charges claims. Reasons for the final excess of ₹79.38 lakh have not been intimated (September 2025).
2405-51-101-92-Scheme for the Intensive Fisheries Dev. programme	O 2,444.00 R -482.90	1,961.10	1,962.29	(+) 1.19	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of subsidies, leave travel concession & ex-gratia claims and less engagement of daily paid labourers. Reasons for the final excess of ₹1.19 lakh have not been intimated (September 2025).
2406-01-001-99-Headquarter Staff (98-Establishment Expenses)	O 2,574.73 R -545.51	2,029.22	2,029.71	(+) 0.49	Surrender of funds was due to non-filling up of vacant posts, less receipt of leave travel concession, legal fees claims, non-conducting of training and less purchase of information technology/computer items. Reasons for the final excess of ₹0.49 lakh have not been intimated (September 2025).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-070-97-Buildings	O 1,100.00 R -553.58	546.42	746.21	(+) 199.79	Surrender of funds was due to less receipt of claims for minor work payment and non having of maintenance work. Reasons for the final excess of ₹199.79 lakh have not been intimated (September 2025).
2406-01-102-94-Survey Demarcation and Settlement of Forest area	O 700.00 R -698.05	1.95	188.57	(+) 186.62	Surrender of funds was due to less receipt of claims for minor work. Reasons for the final excess of ₹186.62 lakh have not been intimated (September 2025).
2406-01-105-99-Timber and other produce removed from forests by Government Agency	O 45.00 R -34.93	10.07	10.60	(+) 0.53	Surrender of funds was due to less receipt of claims for minor work payment and non purchase/ repairing of government vehicles. Reasons for the final excess of ₹0.53 lakh have not been intimated (September 2025).

## 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 1,100.00 R -652.00	448.00	677.18	(+) 229.18	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of claims for minor work, other charges, non-receipt of ex-gratia and less development of daily wagers offset by excess due to more receipt of medical reimbursement claims. Reasons for the final excess of ₹229.18 lakh have not been intimated (September 2025).
2406-02-110-99-Headquarter Staff	O 2,164.83 R -911.51	1,253.32	1,269.49	(+) 16.17	Surrender of funds was due to non-filling up of vacant posts, less receipt of leave travel concession, minor work, rent, rate & taxes claims, non-conducting of training and less purchase of information technology & computer items. Reasons for the final excess of ₹16.17 lakh have not been intimated (September 2025).

## 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	348.78	729.00	(+) 380.22	Surrender of funds was mainly due to less receipt of minor work payment, maintenance and petrol, oil & lubricants claims and non-deployment of professional staff offset by excess due to more deployment of contractual staff and more receipt of electricity bills claims. Reasons for the final excess of ₹380.22 lakh have not been intimated (September 2025).
	R	-451.22				
2406-04-103-96-Net Present Value of Forest Land	O	10,800.00	878.01	3,835.01	(+)2,957.00	Reasons for surrender of ₹9,921.99 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025). Reasons for the final excess of ₹2,957.00 lakh have not been intimated (September 2025).
	R	-9,921.99				

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-04-103-99- Compensatory Afforestation	O 10,000.00 R -5,956.31	4,043.69	4,043.71	(+) 0.02	Reasons for surrender of ₹5,956.31 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025). Reasons for the final excess of ₹0.02 lakh have not been intimated (September 2025).
2853-02-001-99-Field Staff- Development of Mines and Minerals (98- Establishment Expenses)	O 2,372.88 R -1,236.44	1,136.44	1,136.68	(+) 0.24	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of payment of salaries of contractual staff, leave travel concession, petrol, oil & lubricants claims received, non-receipt of motor vehicles claims and non-conducting of training programme of employees. Reasons for the final excess of ₹0.24 lakh have not been intimated (September 2025).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-104-99-Climate Change Division	O 50.00 R -47.69	2.31	2.35	(+) 0.04	Surrender of funds was due to less engagement of contractual staff, less purchase of office items and non touring of officers/officials. Reasons for the final excess of ₹0.04 lakh have not been intimated (September 2025).

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-88-Haryana Fasal Suraksha Yojana	O 1.00 S 1,00,000.00 R 36,507.18	1,36,508.18	1,36,508.18	..	Augmentation of provision through re-appropriation was due to more receipt of subsidies claims.
2401-51-190-99-Bhavantar Bharpayee Yojana in Haryana State	O 3,000.00 R 4,000.00	7,000.00	7,000.00	..	Augmentation of provision through re-appropriation was due to more receipt of funds for eligible farmers.

## Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-91- Development of Gaushala and Gosadans	O	8,550.80	15,056.62	15,056.62	..	Surrender of funds was mainly due to less receipt of leave travel concession, ex-gratia, energy charges & other charges claims and less purchase of office items offset by excess due to more receipt of grant-in-aid claims and more joining of regular employees.
	R	6,505.82				
2403-51-103-97-Scheme for the Establishment of Poultry Hatchery and Feed Analytical Lab.	O	180.10	207.02	207.02	..	Surrender of funds was mainly due to less receipt of medical reimbursement, leave travel concession & ex-gratia claims and non-engagement of contractual staff offset by excess due to more joining of regular employees.
	R	26.92				
2403-51-789-89-Scheme for implementa- tion of National Livestock Mission for SCs	O	400.00	1,041.68	1,041.68	..	Augmentation of provision through re-appropriation due to more receipt of claim from Government of India.
	R	641.68				

**Grant No. 10- Contd.**

(8) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, funds were augmented less than the actual expenditure, 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
2403-51-101-62-Opening/ Up-gradation and Strengthening of Vety. Institutions	O 11,400.00 R 1059.65	12,459.65	12,629.65	(+)170.00	Surrender of funds was mainly due to non-filling up of vacant posts, non receipt of minor works claim, less receipt of leave travel concession claims and less engagement of daily wages staff offset by excess due to increase in dearness allowances rates and more purchase of material & supply items. Reasons for the final excess of ₹170.00 lakh have not been intimated (September 2025).

***Charged Appropriation***

(9) Against the saving of ₹111.66 lakh, surrender of ₹122.19 lakh on 31st March 2025 proved unrealistic.

**Grant No. 10- Contd.**

(10) Saving occurred mainly under :-

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 -25.00	..	..	..	Surrender of entire provision was due to non-receipt of claims.

(11) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2406-01-800-99-Payment of water charges to Irrigation Department for canal water	O 120.00 R -88.70	31.30	41.83	(+)10.53	Surrender of funds was due to less receipt of claims. Reasons for the final excess of ₹10.53 lakh have not been intimated (September 2025).

**Capital****Voted Grant**

(12) Against the available saving of ₹98,70,877.00 lakh, surrender of ₹99,05,779.00 lakh on 31st March 2025, proved unrealistic.

(13) In view of overall saving of ₹98,70,877.00 lakh, the supplementary grant of ₹2.00 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

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 500.00 R -500.00	..	..	..	Surrender of funds was due to non-finalization of rough cost estimates for 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	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
4401-51-113-97-Scheme for creation/ Purchase of Capital Assets (98-Scheme for creation/ Purchase of Capital Assets for Horticulture Department)	O 3,397.00 R -3,373.72	23.28	23.28	..	Surrender of funds was due to non-receipt of major work claims, non-purchase/maintenance of vehicles and non-purchase of equipment.
4401-51-113-97-Scheme for creation/ Purchase of Capital Assets (99-Scheme for creation/ Purchase of Capital Assets for Agriculture Department)	O 6,380.00 R -5,132.07	1,247.93	1,247.93	..	Surrender of funds was due to less receipt of major work claims, non-purchase/ maintenance of vehicles and less purchase of machinery & furniture.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-190-97-Equity Capital to India International Horticulture Market (IIHM) Ganaur Sonapat	O 40,000.00 R -22,000.00	18,000.00	18,000.00	..	Surrender of funds was due to less receipt of claims under investments.
4403-51-101-99-Construction of Veterinary Infrastructure in the State (98-NABARD Assistance)	O 2,000.00 R -1,278.36	721.64	721.64	..	Surrender of funds was due to less receipt of claims under major work.
4406-01-101-99-Scheme for Creation/ Purchase of capital Assets for Forest Wing	O 50.00 R -16.54	33.46	33.46	..	Reasons for surrender of ₹16.54 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 10/25- 26/Re-appn 24-25/167-68 dated 15.05.2025).
4853-01-004-99-Scheme for creation/Purchase of Capital Assets for Mines and Geology Department	O 20.00 R -18.51	1.49	1.49	..	Surrender of funds was due to non-purchasing of machinery & motor vehicle and less purchase of furniture.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6401-51-800-90-Financial Assistance Horticulture University	O 10,000.00 R -5,877.40	4,122.60	4,122.60	..	Surrender of funds was due to adjustment of unspent balance.
6403-51-190-98-Loans to Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (NABARD)	O 8,000.00 R -3,984.02	4,015.98	4,015.98	..	Surrender of funds was due to non-finalization of project of LUVAS, Hisar under NABARD.
6403-51-190-99-Loan to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (State)	O 17,000.00 R -6,010.00	10,990.00	10,990.00	..	Surrender of funds was due to less receipt of loans claims.

(14) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered more than the actual saving, resulted in excess expenditure.

## 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 (99-State Assistance)	O 8,600.00 R -5,794.05	2,805.95	3,115.75	(+)309.80	Surrender of funds was due to less receipt of major work claims. Reasons for the final excess of ₹309.80 lakh have not been intimated (September 2025).

(15) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-97-Scheme for creation/ Purchase of Capital Assets	O ..	..	39.22	(+) 39.22	Reasons for the final excess of ₹39.22lakh have not been intimated (September 2025).
4403-51-101-97-Scheme for creation/ Purchase of Capital Assets for Animal Husbandry Department	O 142.00 R 872.35	1,014.35	1,014.35	..	Surrender of funds was due to non-receipt of major work claims, less purchase of motor vehicles and non-purchase of machinery & equipment.

### Grant No. 10- Contd.

#### (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 (SCAF) 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 ₹157.50 crore from National Compensatory Afforestation Deposit during the year 2024-25. Interest on the balance in the fund is ₹52.48 crore.

The Government incurred an expenditure of ₹79.00 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 2025 was ₹1,690.82 crore.

#### (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.

**Grant No. 10- Concl'd.**

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 ₹53,982.46 lakh was in the Fund as on 01 April 2024. The State Government deposited an amount of ₹5,556.67 lakh (Concession Holder contribution: ₹4,241.13 lakh and ₹1,315.54 lakh State contribution) to the Fund during the year 2024-25. Interest on the balance in the fund is ₹2,781 lakh.

An expenditure of ₹6.17 lakh (₹ nil lakh transferred to the District Mineral Fund and ₹6.17 lakh being administrative expenses) was met from the fund leaving a closing balance of ₹62,313.96 lakh in the fund as on 31.03.2025.

The transaction of Mines and Mineral Fund for the year 2024-25 is as under:-

(₹ in lakh)

Opening Balance as on 01.04.2024	Transfer to Reserve Fund during the year	Interest	Expenditure met from the Fund during the year	Closing Balance as on 31.03.2025
53,982.46	5,556.67 (4,241.13+ 1,315.54)	2,781.00	6.17	62,313.96

The details of transactions in the Fund is given in Statement No. 21 and 22 of the Finance Accounts for the year 2024-25.

**Grant No. 11 - CO-OPERATION/FOOD CIVIL SUPPLIES AND CONSUMER AFFAIR**

**(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**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	19,94,06,41	23,83,90,91	15,68,18,60	(-)8,15,72,31
Supplementary	3,89,84,50			

Amount surrendered during the year

(March 2025) 8,15,14,65

**Charged**

<i>Original</i>	<i>16,00</i>	<i>16,00</i>	<i>12,34</i>	<i>(-)3,66</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2025) 3,66

**Capital****Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,53,13,44,60	1,53,13,44,60	1,35,17,96,88	(-)17,95,47,72
Supplementary	..			

Amount surrendered during the year

(March 2025) 23,00,57,36

*Notes and Comments :*

**Revenue****Voted Grant**

(1) Of the ultimate saving of ₹81,572.31 lakh, ₹57.66 lakh remained unsurrendered.

**Grant No. 11- Contd.**

(2) In view of overall saving of ₹81,572.31 lakh, the supplementary grant of ₹38,984.50 lakh obtained in December 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
2408-01-001-86-Har Ghar Har Grihni Yojna	O .. S 35,000.00 R -30,953.13	4,046.87	4,046.87	..	Surrender of funds was due to less receipt of subsidies claims received from the beneficiaries.
2408-01-001-87-'SMART PDS'	O .. S 393.50 R -341.80	51.70	51.70	..	Surrender of funds was due to non-release of amount by Government of India.
2408-01-001-93-Antodaya Aahar yojana	O 70,000.00 R -11,795.85	58,204.15	58,204.15	..	Surrender of funds was due to less receipt of subsidies claims from the concerned agency.
2408-01-001-94-Public Distribution Scheme (99-Information & Technology)	O 1,200.00 R -1,191.41	8.59	8.59	..	Surrender of funds was due to less purchase of computer and accessories.
2408-01-001-97-State Commission	O 678.00 R -276.87	401.13	401.13	..	Surrender of funds mainly was due to non-filling up of vacant posts, less receipt of office expenditure, ex-gratia & leave travel concession claims and less engagement of contractual staff.

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001- 99-Directorate Staff (98- Establishment Expenses)	O 2,881.36 R -308.86	2,572.50	2,572.50	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of scholarships, stipends & honorarium claims, less engagement of professional & contractual staff offset by excess due to more receipt of ex-gratia claims.
2425-51-003- 99-Training	O 152.50 R -48.32	104.18	104.18	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of daily paid labours and less receipt of medical reimbursement claims.
2425-51-004- 98-District Staff	O 87.25 R -15.01	72.24	72.24	..	Surrender of funds was due to non-filling up of vacant posts and non-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 50.00 R -22.34	27.66	27.66	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-deployment of daily paid labourers, less receipt of medical reimbursement claims and less touring by the staff.
2425-51-101-98-Scheme for the strengthening of Co-operative Audit Staff in RCSm Office Field level	O 2,637.00 R -475.45	2,161.55	2,161.55	..	Surrender of funds was due to non-filling up of vacant posts and less receipt of leave travel concession & ex-gratia claims offset by excess due to increase in the rate of dearness allowances.
2425-51-101-99-Strengthening of office of Chief Auditor Headquarters	O 402.00 R -176.65	225.35	225.35	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement & payment of electricity bills claims

## 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 32.50 R -24.17	8.33	8.33	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims
2425-51-107-76-Mukhya Mantri Dugdh Utpadak Protsahan Yojna in Haryana	O 10,000.00 R -7,916.22	2,083.78	2,083.78	..	Surrender of funds was due to less receipt of subsidies claims.
2425-51-107-78-Assistance to HSCARDB	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of grants-in-aid claims.
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 -11,092.74	10,407.26	10,407.26	..	Surrender of funds was due to less receipt of grants-in-aid claims.

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-108-93-Interest Subvention for refurbishment of Milk Plants under Dairy Processing and Infrastructure Development Fund (DIDF) Scheme	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of grants-in-aid claims.
2425-51-108-94-Setting up of Milk Chilling Centre at Dabwali renamed as Strengthening of Milk Chilling Centres	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant for creation of capital assets claims.
2425-51-108-95-Milk Cooperative Societies (99-Primary Milk Cooperative Societies)	O 1,200.00 R -360.00	840.00	840.00	..	Surrender of funds was due to less receipt of grants-in-aid claims.
2425-51-108-96-Strengthening of Procurement and Marketing Infrastructure in Milk Cooperatives in Haryana	O 1,000.00 R -300.00	700.00	700.00	..	Surrender of funds was due to less receipt of subsidies claims.
2425-51-277-98-Member, Education and Leadership	O 300.00 R -90.00	210.00	210.00	..	Surrender of funds was due to less receipt of subsidies claims.

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-277- 99-Education	O 47.00 R -11.69	35.31	35.31	..	Surrender of funds was due to non-filling up of vacant post and less receipt of medical reimbursement claims.
2425-51-789- 99-Interest subsidy on loan advances to Scheduled Caste Members of Primary credit and Industrial Labour and Construction Societies	O 20.00 R -14.08	5.92	5.92	..	Reasons for the surrender of ₹14.08 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 11/25- 26/Re-appn 24-25/125-27 dated 01.05.2025).
2425-51-792- 99- Irrecoverable loans written off	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-receipt of write off loans/losses claims.
3475-51-106- 98- Establishment Expenditure	O 633.00 R -95.62	537.38	537.38	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of rent rates and taxes, leave travel concession & ex-gratia claims and less engagement of daily wages staffs.

**Grant No. 11- Contd.**

(4) The following two cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remained 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
2408-01-001-92-State Food Commission	O 394.00 R -230.04	163.96	102.16	(-) 61.80	Surrender of funds mainly was due to non-filling up of vacant posts, less repairs of vehicles, less receipt of rent, rate & taxes & medical reimbursement claims and non-receipt of contractual service claims. Reasons for the final saving of ₹61.80 lakh have not been intimated (September 2025).

## 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 4,236.00 R -1,057.69	3,178.31	3,151.60	(-) 26.71	Surrender of funds mainly was due to non-filling up of vacant posts, less receipt of medical reimbursement, leave travel concession & ex-gratia claims, less purchase of office items and non-engagement of contractual posts. Reasons for the final saving of ₹26.71 lakh have not been intimated (September 2025).

(5) The following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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 is discussed on next page:-

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-001-98-Scheme for strengthening of field office in RCS, Haryana	O 8,466.00 R -2,032.77	6,433.23	6,433.26	(+) 0.03	Surrender of funds was due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement, ex-gratia, electricity bill & computer claims. Reasons for the final excess of ₹0.03 lakh have not been intimated (September 2025).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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:-

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001- 98-Field Staff	O 45,992.00 S 3,100.00 R -20,603.76	28,488.24	28,518.91	(+) 30.67	Surrender of funds was due to non-filling up of vacant posts, less receipt of subsidies, ex-gratia & electricity bill claims offset by excess due to more receipt of medical reimbursement claims, more engagement of contractual staff and purchase of five new vehicles for field officers. Reasons for the final excess of ₹30.67 lakh have not been intimated (September 2025).

(7) Excess occurred as mainly under discussed on next page:-

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-91-Revamping of End to End Computerisation of TPDS Operation	O 2,500.00 S 486.00 R 9,450.32	12,436.32	12,436.33	(+) 0.01	Augmentation of provision through re-appropriation was due to increase of Depot Holder margin/ additional margin offset by saving due to non-release of funds by the Government of India.
2425-51-106-99-Scheme for Computerization to PACS (60:40)	O 172.00 R 234.94	406.94	406.94	..	Augmentation of provision through re-appropriation was due to more release of funds by the Government of India.

**Capital****Voted Grant**

(8) Against the available saving of ₹17,95,47.72 lakh, surrender of ₹23,00,57.36 lakh on 31 March 2025 proved unrealistic.

(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
4408-01-101-89-Procurement of Bajra	O 5,000.00 R -1,735.61	3,264.39	3,264.39	..	Surrender of funds was due to less purchase of Bajra.

## 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	O 100.00 R -97.06	2.94	2.94	..	Surrender of funds was due to non-receipt of estimates for the construction of Godowns from Haryana Warehousing Corporation.
4408-02-101-99- Construction of Godowns (98-State Contribution)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of estimates from the Haryana Warehousing Corporation for the construction of Godowns.
4408-02-101-99- Construction of Godowns (99-NABARD Contribution)	O 1,900.00 R -1,900.00	..	..	..	Surrender of entire provision was due to non-receipt of estimates from the NABARD for the construction of Godowns.
4425-51-001-99-Scheme for creation/ purchase of Capital assets for Cooperation Department	O 205.00 R -57.91	147.09	147.09	..	Surrender of funds was due to less receipt of motor vehicles and furniture claims.

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-107-85-Share Capital Urban Cooperative Banks	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-availability of eligible Urban cooperative bank.
4425-51-107-86- Share Capital to House Federation	O 300.00 R -90.00	210.00	210.00	..	Surrender of funds was due to less receipt of investments claims.
4425-51-107-93-Haryana State Cooperative Agriculture and Rural Development Bank Chandigarh	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to ineligibility of Haryana State Cooperation Agriculture and Rural Development Bank as per Reserve Bank of India guidelines.
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 ineligibility of the District Primary Cooperation and Agriculture Rural Development Bank as per Reserve Bank of India guidelines.

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-107-97-Govt. contribution to the share Capital of Harco Bank	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to ineligibility of the HARCO Bank as per Reserve Bank of India guidelines.
4425-51-107-99-Share Capital to Central Co-Operatives Banks	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to ineligibility of the Co-operative Banks as per Reserve Bank of India guidelines.
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-receipt of investments claims from Government of India.
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-receipt of investments claims.

**Grant No. 11- Contd.**

(10) The following case of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount surrendered through re-appropriation order was less than the actual saving resulted in amount remained 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
4250-51-201-98-Share Capital to Co-Operative Labour and Construction Federation	O 50.00 R -13.40	36.60	35.00	(-) 1.60	Surrender of funds was due to less receipt of investments claims. Reasons for the final saving of ₹1.60 lakh have not been intimated (September 2025).

(11) The following case of re-appropriation order issued by the Finance Department on 31 March 2025, in which funds were surrendered more than the actual saving, resulted in excess expenditure incurred is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-99-Grain Supply Scheme	O 14,00,000.00 R -1,02,493.78	12,97,506.22	12,97,972.53	(+) 466.31	Surrender of funds was due to less procurement of wheat and paddy during current financial year. Reasons for the final excess of ₹466.31 lakh have not been intimated (September 2025).

(12) The following two cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision are discussed on next pages:-

## Grant No. 11- Contd.

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 -60,000.00	..	37,532.41	(+)37,532.41	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/ G.No. 11/25- 26/Re-appn 24- 25/125-27 dated 01.05.2025). Reasons for the final excess of ₹37,532.41 lakh have not been intimated (September 2025).

## Grant No. 11- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-98- Establishment Cost Chargeable	O 53,000.00 R -53,000.00	..	12,510.91	(+)12,510.91	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/ G.No.11/ 25-26/Re-appn 24-25/125-27 dated 01.05.2025). Reasons for the final excess of ₹12,510.91 lakh have not been intimated (September 2025).

**Grant No. 12 - EDUCATION (SECONDARY/ELEMENTARY)/HIGHER EDUCATION  
(HIGHER, TECHNICAL, SCIENCE & TECHNOLOGY)/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 Environment Research, 6202-Loans for Education, Sports, Art and Culture)**

**Revenue**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	2,12,77,08,26	2,17,37,30,42	1,98,15,56,59	(-)19,21,73,83
Supplementary	4,60,22,16			

Amount surrendered during the year

(March 2025) 19,82,61,29

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	17,80,70,00	17,83,70,00	11,62,29,49	(-)6,21,40,51
Supplementary	3,00,00			

Amount surrendered during the year

(March 2025) 6,95,89,60

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹1,92,173.83 lakh, surrender of ₹1,98,261.29 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹1,92,173.83 lakh, the supplementary grant of ₹46,022.16 lakh obtained in December 2024 and March 2025 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-001-95-Primary Education D.E.E.O's / B.E.O's Establishment (Field Staff)	O 14,927.00 R -2,325.77	12,601.23	12,601.23	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of computer hardware and allied items, less receipt of ex-gratia claims, less number of appointment of apprentice trainers and less receipt of demand for energy charges.
2202-01-101-87-Organizing the National/ State/ District Level School Games Competitions for under-11 and under 14 age group	O 300.00 R -129.23	170.77	170.77	..	Surrender of funds was mainly due to less receipt of demand and economy measures in expenditure for other charges and material and supply.
2202-01-101-95-Expansion of Facilities Classes VI-VIII (Full time)	O 2,000.00 R -2,000.00	..	..	..	Reasons for 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 24-25/171-72 dated 15.05.2025).

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-101-97-Expansion of facilities Classes 1-V (Full time)	O	700.00	60.00	60.00	..	Reasons for surrender of funds provision were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
	R	-640.00				
2202-01-102-92-Grant-in-aid to non Government Primary Schools (Salary Grant)	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.12/Re- appn.Order 24-25/ 171-72 dated 15.05.2025).
	R	-50.00				
2202-01-108-99-Production of text books and Preparation of reading Material	O	108.00	70.06	70.06	..	Surrender of funds was due to non-filling up of vacant posts, less payment of dearness allowance and non-receipt of medical reimbursement and leave travel concession claims.
	R	-37.94				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-109-83- Mukhayaman- tri Saksham Merit based Scholarships Scheme to students studying in classes 6th to 8th in Govt. Schools	O 160.00 R -119.17	40.83	40.83	..	Surrender of funds was due to non-receipt of merit list from government schools.
2202-01-112-99-Mid Day Meal for Primary School Children	O 60,804.54 R -17,038.46	43,766.08	43,766.08	..	Surrender of funds was due to less receipt of centre share from Government of India.
2202-01-199-99-PM SHRI (PM Schools for Rising) India Scheme	O 6,465.00 R -6,465.00	..	..	..	Surrender of entire provision was due to non-inclusion of elementary school under PM SHRI (Schools for Rising India) schools in Grant-in-aid-General and grant for creation of capital assets.
2202-01-789-93-PM SHRI (PM Schools for Rising India) Scheme	O 750.00 R -750.00	..	..	..	Surrender of entire provision was due to non-inclusion of elementary school under PM SHRI (Schools for Rising India) schools in Grant-in-aid-General and grant for creation of capital assets.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-789-98-Cash Award Scheme for Scheduled Caste Classes I to VIII	O 5,800.00 R -666.94	5,133.06	5,133.06	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
2202-01-789-99-Providing of free bicycle to SC Boy Students in Class VI	O 200.00 R -50.17	149.83	149.83	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
2202-01-792-51-NA	O 200.00 R -72.60	127.40	127.40	..	Surrender of funds was due to less receipt of Write off loan/ losses claims.
2202-01-800-91-Swaran Jyanti Programme (96-Culture Programme of Students)	O 400.00 R -257.75	142.25	142.25	..	Surrender of funds was due to less receipt of claims under other charges.
2202-01-800-91-Swaran Jyanti Programme (99-Swachh Prangan)	O 700.00 R -280.17	419.83	419.83	..	Surrender of funds was due to receipt of less claims under other charges.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-800-93-Right to Education Act	O 17,000.00 R -7,466.60	9,533.40	9,533.40	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
2202-02-001-99-Administrative staff (99-Head Quarter Establishment (H.Q.))	O 6,443.00 R -1,272.39	5,170.61	5,170.61	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, less receipt of demand of contractual services, less receipt of leave travel concession and motor vehicle claims, less payment of dearness allowance due to non-filling up of vacant posts, less appointment of apprentice trainee and less receipt of P.O.L (Petrol, Oil and Lubricants) claims.

## Grant No. 12- Contd.

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 2,851.00 R -1,180.79	1,670.21	1,670.21	..	Surrender of funds was mainly due to less receipt of training, computerization and leave travel concession claims, non-filling up of vacant posts, less receipt of claims under energy charges and less payment of dearness allowance due to non-filling up of vacant posts offset by excess due to more receipt of demand for ex-gratia from field offices.
2202-02-053-99-Addition & alterations in Govt. Schools	O 10,500.00 R -9,505.84	994.16	994.16	..	Surrender of funds was due to non-clearance of bills related to minor works.
2202-02-105-92-Setting up of District Institute of Education and Training (DIETs)	O 6,000.00 R -3,889.24	2,110.76	2,110.76	..	Surrender of funds was mainly due to late and less receipt of grant from Government of India and non-filling up of vacant posts.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-84-Haryana State Merit Scholarship Secondary Stage	O 145.00 R -100.34	44.66	44.66	..	Surrender of funds was mainly due to non-finalization of departmental proposal of purchases and scholarships & stipends.
2202-02-107-89-National Merit Scholarship	O 30.00 R -30.00	..	..	..	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 24-25/171-72 dated 15.05.2025).
2202-02-107-99-Scholarships (Secondary Schools)	O 160.00 R -63.31	96.69	96.69	..	Surrender of funds was due to less number of eligible students.
2202-02-109-83-Continuous and Comprehensive Evaluation	O 500.00 R -145.35	354.65	354.65	..	Surrender of funds was due to less receipt of demand under other charges.
2202-02-110-94-Chief Minister Policy for Equal Education Relief	O 500.00 R -401.00	99.00	99.00	..	Surrender of funds was due to less number of eligible students under other charges.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-110-95-Grant-in-aid to Gurukuls / Sanskrit Pathshala	O 60.00 R -60.00	..	..	..	Reasons for 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 24-25/171-72 dated 15.05.2025).
2202-02-110-96-Introduction of pension scheme for Non-Govt. aided Secondary Schools	O 10,000.00 R -2,655.84	7,344.16	7,344.16	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
2202-02-110-98-Grant-in-aid to Non-Government Secondary Schools (Salary Grant)	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-clearance of departmental proposal.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-789-99-Providing of free bicycle to Scheduled Caste Students in Class 9th & 11th	O 1,000.00 R -900.00	100.00	100.00	..	Surrender of funds was due to less number of eligible students under special component plan for Scheduled Castes.
2202-02-792-99-Irrecoverable loans written off	O 500.00 R -475.82	24.18	24.18	..	Surrender of funds was due to less receipt of write off loans/losses claims.
2202-02-800-97-Swaran Jayanti Programme (96-Cultural Programme for Students)	O 700.00 R -250.00	450.00	450.00	..	Surrender of funds was due to less receipt of demand of other charges from field offices.
2202-02-800-97-Swaran Jayanti Programme (97-Su-Sanskar-Beti Bachao Beti Padhao (BBBP))	O 700.00 R -288.05	411.95	411.95	..	Surrender of funds was due to less receipt of demand of other charges from field offices.
2202-02-800-97-Swaran Jayanti Programme (97-Swachh Prangan)	O 400.00 R -388.00	12.00	12.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-001-99-Administrative Staff (98- Govt. Colleges Administrative Staff Establishment (Field Staff))	O 15,085.00 R -1,836.19	13248.81	13248.81	..	Surrender of funds was mainly due to less receipt of demand for salary from Govt. colleges, less receipt of ex-gratia demands, less engagement of contractual staff in Govt. colleges, non-clearance of energy and leave travel concession bills, less receipt of demand of office expenses, scholarships & stipends, medical reimbursement, dearness allowance and less engagement of persons in outsourcing policy part-1.
2202-03-105-90-Sports Activities in Govt. Colleges	O 150.00 R -37.55	112.45	112.45	..	Surrender of funds was due to non-clearance of other charges bills.

## 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 -134.00	216.00	216.00	..	Surrender of funds was due to non-clearance of honorarium, material & supply and training bills.
2202-03-105-99-Setting up of Women cell at College Level & Directorate Level	O 70.00 R -21.99	48.01	48.01	..	Surrender of funds was due to non-clearance of other charges, honorarium and material & supply bills.
2202-03-107-98-Scholarships (Colleges)	O 234.00 R -53.70	180.30	180.30	..	Surrender of funds was due to non-clearance of scholarship & stipends bills.
2202-03-107-99-Scholarships in Arts Colleges	O 50.00 R -15.00	35.00	35.00	..	Surrender of funds was due to non-clearance of scholarship & stipends bills.
2202-03-188-99-Praramdh State Institute of Advance Studies in Teacher Education, Jhajjar	O 2,500.00 R -1,875.00	625.00	625.00	..	Surrender of funds was due to less receipt of grant for creation of capital assets and Grants-in-Aid general.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-792-99- Irrecoverable loans written off	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of write off loans/losses claims.
2202-04-200-97-Sakshar Bharat Scheme/ Renamed as Padhna Likhna Abhiyan Renamed as New India Literacy Programme (NILP)	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.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).
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.
2203-51-105-82- Modernisation of existing Polytechnic	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
2203-51-105-89-Setting up of new Govt. Polytechnics in the State	O 200.00 R -200.00	..	..	..	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
2203-51-112-90- Establishment of Govt. Engineering College Nilokheri District Karnal	O 1,000.00 R -455.39	544.61	544.61	..	Surrender of funds was mainly due to non-appointment of staff, non-filling up of vacant posts, less engagement of contractual employees, and less payment of dearness allowance.
2203-51-112-91-Setting up of Indian Institute of Information Technology (IIIT), Kilohard, Sonapat	O 700.00 R -350.00	350.00	350.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).
2203-51-112-92- Establishment of National Institute of Fashion Technology, Panchkula	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.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-112-93-Estt. of Ch. Devi Lal Engg. College	O 1,097.00 R -240.59	856.41	856.41	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of energy charges claims, less payment of dearness allowances and less engagement of employees on contractual basis offset by excess due to more receipt of leave travel concession claims.
2203-51-112-94-Establishment of Govt. Engineering College Rewari	O 800.00 R -313.55	486.45	486.45	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-repair of works of building, less engagement of contractual staff and less payment of dearness allowance offset by excess due to engagement of guest faculty under wages.

## 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      800.00 R      -367.99	432.01	432.01	..	Surrender of funds was mainly due to non-appointment of guest faculty under wages, non-filling up of vacant posts, less engagement of contractual staff, less consumption of electricity under energy charges and less payment of dearness allowance due to non-filling up of vacant posts offset by excess due to more receipt of travelling allowance claims from the staff and more receipt of scholarships and stipends claims from students.
2203-51-789-92-Reimburse- ment of State Transport facility/Train Pass to SC Students Renamed as Reimbursemen t of fee and Transport Facility to SC Students	O      30.00 R      -24.42	5.58	5.58	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-789-93-establishing computer lab exclusively for SC students in each Government Aided Polytechnics and Govt. Technical University	O 50.00 R -50.00	..	..	..	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 24-25/171-72 dated 15.05.2025).
2235-02-001-95-Communication and Publicity	O 35.00 R -19.05	15.95	15.95	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.12/Re-appn. Order 24-25/171-72 dated 15.05.2025).
2235-02-102-63-Swachchata Action Plan (SAP) under Mission Vatsalya Only	O 220.00 R -204.82	15.18	15.18	..	Surrender of funds was due to less receipt of grant/share from Government of India.
2235-02-102-64-Non Institutional/ Care Sponsorship/ Foster Care/After Care	O 500.00 R -345.68	154.32	154.32	..	Surrender of funds was due to less receipt of grant/share from Government of India.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-65-Haryana State Creche Scheme	O 3,215.00 R -2,258.99	956.01	956.01	..	Surrender of funds was due to launch of new scheme by the State Government.
2235-02-102-69-Rajiv Gandhi National Creche Scheme- Renamed as National Creche Scheme	O 2,000.00 R -2,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
2235-02-102-73-Integrated Child Protection Scheme (ICPS) Renamed as Mission Vatsalya	O 5,500.00 R -5,500.00	..	..	..	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 24-25/171-72 dated 15.05.2025).
2235-02-102-76-Future Security Scheme of Insurance for Anganwari Workers / Helpers	O 300.00 R -181.17	118.83	118.83	..	Surrender of funds was due to less enrolment and vacant posts at district level.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-78-Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	O 9,500.00 R -1,768.91	7,731.09	7,731.09	..	Surrender of funds was mainly due to less beneficiaries under other charges, non-filling up of vacant posts and less payment of dearness allowance.
2235-02-102-80-Improving Infants and Young Child Feeding	O 16.00 R -12.47	3.53	3.53	..	Surrender of funds was due to less beneficiaries under other charges.
2235-02-102-98-Grant -in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes (95- State Orphanage)	O 50.00 R -22.12	27.88	27.88	..	Surrender of funds was due to less receipt of demand of Grants-in-Aid-General from voluntary organizations.
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 30.00 R -21.68	8.32	8.32	..	Surrender of funds was mainly due to less receipt of demand of Grants-In-Aid-General from voluntary organizations and less purchase of certain items under other charges.

## 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	129.60	27.60	27.60	..	Surrender of funds was due to less receipt of Grants-In-Aid-General from Government of India.
	R	-102.00				
2235-02-103-69-Scheme for Setting up One Stop Crisis Centre for Women	O	780.00	419.06	419.06	..	Surrender of funds was due to less receipt of Grants-In-Aid-General from Government of India.
	R	-360.94				
2235-02-103-73-Relief & Rehabilitation of Women Acid Victims	O	30.00	2.24	2.24	..	Surrender of funds was due less purchase of certain items under other charges.
	R	-27.76				
2235-02-103-74-Mahila Shakti Kendra Renamed as Hub for Empowerment of Women	O	500.00	0.41	0.41	..	Surrender of funds was due to non-receipt of Grants-in-Aid-General from Government of India.
	R	-499.59				
2235-02-103-76-Protection of Women from Domestic Violence (Setting up of Cells)	O	220.00	180.05	180.05	..	Surrender of funds was mainly due to non-filling of vacant posts of contractual services, less touring and less purchase of office items offset by excess due to more purchase of certain items under other charges.
	R	-39.95				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-79-Gender Sensitization	O 2,000.00 R -640.31	1,359.69	1,359.69	..	Surrender of funds was mainly due to non-finalization of purchase of sanitary napkins.
2235-02-789-90-Financial Assistance to Scheduled Castes Anganwadi Workers/ helper	O 6,000.00 R -3,399.44	2,600.56	2,600.56	..	Surrender of funds was due to less receipt of grant/share for honorarium from Government of India.
2235-02-789-98-Financial assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers	O 200.00 R -149.08	50.92	50.92	..	Surrender of funds was due to less receipt of claims under special component plan for Scheduled Castes from Life Insurance Company.
2235-02-789-99-Financial assistance to Scheduled Castes families under Apni Betian Apna Dhan Rename as Aapki Beti Hamari Beti (Ladli)	O 12,000.00 R -5,822.68	6,177.32	6,177.32	..	Surrender of funds was due to less receipts of claims from beneficiaries of special component plan for Scheduled Castes.

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-800-81-Implementa- tion of J.J. Act (98-Remand /Observation Home)	O	472.00	270.79	270.79	..	Surrender of funds was mainly due to non-filling of vacant posts, less payment of dearness allowance due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non- engagement of contractual staff.
	R	-201.21				
2235-02-800-81-Implementa- tion of J.J. Act (99-Special Home School)	O	57.00	12.58	12.58	..	Surrender of funds was mainly due to non-filling up of vacant posts and less payment of dearness allowance.
	R	-44.42				
2235-02-800-82-Haryana State Commission for Women (98-Financial Assistance to Women Awareness and Management Academy (WAMA))	O	40.00	..	..	..	Surrender of funds was due to non- receipt of demand under other charges.
	R	-40.00				

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-89-Scheme for Adolescent Girls	O	205.20	..	..	..	Reasons for 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 24-25/171-72 dated 15.05.2025).
	R	-205.20				
2236-02-101-97-Panjiri Plant Gharaunda	O	205.24	150.67	150.67	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance due to non-filling up of vacant posts, non-filling up of vacant posts of contractual services, less touring and less purchase of office items offset by excess due to more receipt of leave travel concession claims for the block year 2019-23.
	R	-54.57				
2236-02-101-99- Staff for Headquarter	O	9724.76	1,282.01	1,282.01	..	Surrender of funds was mainly due to non-filling up of vacant posts and less payment of dearness allowance.
	R	-8442.75				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-789-97-Financial assistance to Scheduled Castes adolescent girls under Rajiv Gandhi Scheme for Empowerment of adolescent girls (SABLA)	O 12.00 R -12.00	..	..	..	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 24-25/171-72 dated 15.05.2025).
3425-60-001-97-Grant-in-aid to Science and Technology Council	O 3,100.00 R -2,170.00	930.00	930.00	..	Surrender of funds was due to non-release of grant for 1st quarter.
3425-60-001-99-Science and Technology Programme	O 400.50 R -100.08	300.42	300.42	..	Surrender of funds was mainly due to non-receipt of leave travel concession and medical reimbursement claims, less employment of professional under computerization and non-filling of vacant posts.

(4) The following case of re-appropriation order issued by the Finance Department on 31 March 2025, in which funds were surrendered less than the actual saving resulted in an amount remained unsundered is discussed on next page:-

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103- 97-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	O 6,000.00 R -5,999.96	0.04	0.03	(-) 0.01	Reason for surrender of funds was not correct and convincing.Convinc ing reasons have been called for (Fin.& App. A/Cs/G.No.12/Re- appn.Order 24-25/ 171-72 dated 15.05.2025). Reasons for the final saving of ₹0.01 lakh have not been intimated (September 2025).

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which funds were surrendered more than the actual saving resulted in excess expenditure incurred is discussed on next page:-

## 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 7,180.00 R -841.05	6,338.95	6,342.59	(+) 3.64	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, less receipt of travel expenses and energy charges related claims, offset by excess due to more receipt of medical reimbursement, ex-gratia and leave travel concession claims. Reasons for the final excess of ₹3.64 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-001-99-Administrative Staff (99-Headquarter Staff Establishment (H.Q))	O 4,529.50 R -1,055.04	3,474.46	3,476.03	(+) 1.57	Surrender of funds was mainly due to non-clearance of computerisation bills, less receipt of budget demand of contractual services, office expenses and Petrol, Oil and Lubricant from Headquarters, non-filling up of vacant posts, non-clearance of leave travel concession bills, less receipt of demand in financial assistance in Ex-gratia scheme, less receipt of motor vehicle claims, less appointment of Data Entry Operators, less receipt of training claims, non-receipt of interest demand and less receipt of claims of hospitality/entertainment expenses. Reasons for the final excess of ₹1.57 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-105-87-Educational and Excursion Tour for boy Students	O 35.00 R -15.21	19.79	20.00	(+) 0.21	Surrender of funds was due to non-clearance of material and supply bills. Reasons for the final excess of ₹0.21 lakh have not been intimated (September 2025).
2203-51-001-93-Directorate of Technical Education (HQ.Staff)	O 1,173.50 R -207.13	966.37	966.99	(+) 0.62	Surrender of funds was mainly due to non-filling up of vacant posts, dearness allowance and non-finalization of tender/late contract for computerization offset by excess due to more receipt of medical reimbursement claims, more receipt of demand for proficiency and special services funds and increase in rate of contractual service of HKRNL (Haryana Kaushal Rozgar Nigam Limited) personnel. Reasons for the final excess of ₹0.62 lakh have not been intimated (September 2025).

## 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 36,459.50 R -5,605.65	30,853.85	30,859.88	(+) 6.03	Surrender of funds was mainly due to less payment of dearness allowance, non-filling up of vacant posts, less appointments in Grant-in-Aid General, less payment of wages due to non-appointment of staff, less engagement of employees on contract basis, less receipt of leave travel concession claims, less engagement of apprenticeships in professional and special services, less receipt of office expenses and Petrol, Oil and Lubricant claims and non-finalization of tender for stores & equipment. Reasons for the final excess of ₹6.03 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-70-Scheme for Beti Bachao Beti Pado	O 500.00 R -500.00	..	1.39	(+) 1.39	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 24-25/171-72 dated 15.05.2025). Reasons for the final excess of ₹1.39 lakh have not been intimated (September 2025).
2236-02-101-86-Mukhya Mantri Matritav Sahayta	O 3,025.00 R -1,761.42	1,263.58	1,264.52	(+) 0.94	Surrender of funds was mainly due to less receipt of demand for office expenses and feeding and cash dole due to being a new scheme. Reasons for the final excess of ₹0.94 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-77-Juvenile Justice Fund	O 350.00 R -65.70	284.30	315.42	(+) 31.12	Surrender of funds was due to less enrolment of beneficiaries under other charges. Reasons for the final excess of ₹31.12 lakh have not been intimated (September 2025).

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on a part of it surrendered through re-appropriation on 31 March 2025 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
2236-02-101-87-Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under Nutrition	O 15,000.00 S 4,000.00 R -3,937.29	15,062.71	15,062.71	..	Surrender of funds was due to the pendency of Memorandum of Understanding from Vita, Haryana under feeding and cash dole.
2236-02-101-95-Supplementary Nutrition Programme	O 11,130.00 S 8,448.00 R -2,527.72	17,050.28	17,050.28	..	Surrender of funds was mainly due to less receipt of grant/share from Government of India under feeding and cash dole and miscellaneous.

**Grant No. 12- Contd.**

(7) In the following cases, the budget provision made through the supplementary grant and later on entire budget provision and/or supplementary grant surrendered through re-appropriation on 31 March 2025 by the Finance Department 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
2235-02-102-62-Child Helpline	O .. S 1,488.00 R -1,488.00	..	..	..	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 24-25/171-72 dated 15.05.2025).
2236-80-102-99-Scheme for Poshan Abhiyan	O 2,640.00 S 2,702.00 R -5,342.00	..	..	..	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 24-25/171-72 dated 15.05.2025).

(8) In the following cases, the supplementary grant has been obtained injudiciously and later on through re-appropriation on 31 March 2025 issued by the Finance Department, entire or a part of supplementary grant and a part of original 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 pages:-

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-109- 86-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	O 50,000.00 S 9,113.40 R -25,558.07	33,555.33	42,668.73	(+)9,113.40	Surrender of funds was mainly due to less receipt of centre share from Government of India and non-appointment of contractual employees. Reasons for the final excess of ₹9,113.40 lakh have not been intimated (September 2025).
2202-01-111- 99-Sarva Shiksha Abhiyan	O 55,000.00 S 11,579.54 R -18,770.43	47,809.11	59,388.65	(+)11,579.54	Surrender of funds was due to less receipt of centre share from Government of India offset by excess due to release of grant against renovation of infrastructure of schools under samagra shiksha by Government of India. Reasons for the final excess of ₹11,579.54 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-793-99-Sarv Shiksha Abhiyan	O 14,000.00 S 3,565.04 R -2,962.08	14,602.96	18,168.00	(+)3,565.04	Surrender of funds was due to less receipt of centre share from Government of India. Reasons for the final excess of ₹3,565.04 lakh have not been intimated (September 2025).
2202-02-793-98-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	O 8,924.02 S 2,437.18 R -2,441.20	8,920.00	11,357.18	(+) 2,437.18	Surrender of funds was due to less receipt of centre share from Government of India. Reasons for the final excess of ₹2,437.18 lakh have not been intimated (September 2025).

(9) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-109-89-Scholarships (middle)	O 150.00 R 129.68	279.68	279.68	..	Augmentation of provision through re-appropriation was due to payment of scholarship to the students of previous year.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-004-96-Organization of Science Exhibition / Fair at District/State level	O 60.00 R 195.51	255.51	255.51	..	Augmentation of provision through re-appropriation was due to organisation of National Science Exhibition by the department.
2202-02-109-80-Pratibha Khoj Scheme	O 1,180.00 R 615.28	1,795.28	1,795.28	..	Augmentation of provision through re-appropriation was mainly due to more receipt of demand of rent, rates and taxes and more receipt of travel expenses claims offset by saving was mainly due to non-receipt of demand of purchases, material & supply, computerisation and other charges.
2202-02-789-94-PM SHRI (PM Schools for Rising India) Scheme	O 750.00 R 1,248.98	1,998.98	1,998.98	..	Augmentation of provision through reappropriation was due to excess centre share released from the Government of India.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001-97-Staff for headquarter (WCD)	O 1,332.60 S 186.00 R 290.36	1,808.96	1,808.96	..	Augmentation of provision through reappropriation was mainly due to increase in salary and new recruitment in contractual service, more purchase of office items under computerization and more receipt of bills and hiring of building under rent, rates and taxes offset by saving mainly due to non-filling up of vacant posts, less payment of dearness allowance due to non-filling up of vacant posts, less receipt of proposal for leave travel concession claims, vacant posts of apprentices under scholarships & stipends, less receipt of Petrol, Oil and Lubricants and medical reimbursement bills.
2235-02-102-61-Anganwadi-cum-Creche (Palna)	O .. S 2.00 R 164.55	166.55	166.55	..	Augmentation of provision through re-appropriation was due to more receipt of grant/share from Government of India.

## 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 4,050.00 R 626.74	4,676.74	4,676.74	..	Augmentation of provision through reappropriation was due to more receipt of grant/share from the government of India.
2236-02-789-96-Financial Assistance to Scheduled Caste Women (Pradhan Mantri Matru Vandana Yojna)	O 800.00 R 234.95	1,034.95	1,034.95	..	Augmentation of provision through re-appropriation was due to more receipt of grant/share from Government of India.
2236-02-789-98-Supplementary Nutrition Programme for Scheduled Castes	O 5,000.00 S 1,000.00 R 8,016.26	14,016.26	14,016.26	..	Augmentation of provision through re-appropriation was due to more receipt of grant/share from Government of India.

(10) Three cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount was augmented through re-appropriation order more than the actual expenditure that resulted in amount remained 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
2202-02-001-99-Administrative staff (98-D.E.O.'s Establishment (Field Staff))	O 8,801.10 R 3,375.24	12,176.34	12,172.71	(-) 3.63	Augmentation of provision through re-appropriation was due to more receipt of contractual services, medical reimbursement & compensation claims and more engagement of professional and special services offset by saving due to non-filling up of vacant posts, less receipt of demand for computerization, less payment of dearness allowance, less receipt of ex-gratia demand, less receipt of leave travel concession, motor vehicle, travel expenses, energy charges and office expenses claims and non-generation of scholarships & stipends bills due to technical problem at HRMS portal. Reasons for the final saving of ₹3.63 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103- 99-Institutes	O 97,278.00  R 375.76	97,653.76	96,984.82	(-) 668.94	Augmentation of provision through reappropriation was mainly due to more receipt of contractual service demand from colleges, dearness allowance increment by Govt. and more receipt of leave travel concession claims offset by saving due to non-filling of vacant posts, less engagement of wages, non-clearance of material & supply bills, less receipt of demand in financial assistance in ex-gratia scheme, less receipt of medical reimbursement claims from govt. colleges, less receipt of travel expenses claims and non-clearance of office expenses bills. Reasons for the final saving of ₹668.94 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-04-200-98-Other Adult Education Programmes	O 36.00 R 265.73	301.73	294.51	(-) 7.22	Augmentation of provision through reappropriation was due to more payment of court cases offset by saving was due to non-receipt of medical reimbursement and leave travel concession claims, and less payment of dearness allowance due to non-filling up of vacant posts. Reasons for the final saving of ₹7.22 lakh have not been intimated (September 2025).

(11) One case of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount was augmented through re-appropriation order less than the actual expenditure that resulted in excess expenditure incurred 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
2202-02-199-99-PM SHRI (PM Schools for Rising India) Scheme	O 7,150.00 R 200.83	7,350.83	8,078.01	(+) 727.18	Augmentation of provision through reappropriation was due to excess centre share released from the Government of India. Reasons for the final excess of ₹727.18 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

(12) In the following case, the supplementary grant has been obtained unnecessary and later on through re-appropriation order issued by Finance Department on 31 March 2025 in which an amount was also augmented injudiciously, which remained unutilised as the actual expenditure did not come even up to the original provision:-

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 78,000.00 S 1,500.00 R 18,642.65	98,142.65	77,478.83	(-)20,663.82	Augmentation of provision through re-appropriation was mainly due to filling up of vacant posts, more payment of dearness allowance due to filling up of vacant posts and more receipt of leave travel concession claims. Offset by savings due to less purchase of certain items under other charges, non-filling up of vacant posts of contractual services, less receipt of honorarium claims, less conduction of training programs, less receipt of ex-gratia claims, less purchase of office items and less touring programmes. Reasons for the final saving of ₹20,663.82 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

**Capital****Voted Grant**

(13) Against the available saving of ₹62,140.51 lakh, surrender of ₹69,589.60 lakh on 31 March 2025 proved unrealistic.

(14) In view of overall saving of ₹62,140.51 lakh, the supplementary grant of ₹300.00 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-201-98-Scheme for Creation/ Purchase of Capital Assets for Elementary Education	O 17,863.00 R -16,671.40	1,191.60	1,191.60	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re-appn. Order 24-25/171-72 dated 15.05.2025).
4202-01-201-99-Construction of School Buildings	O 20,000.00 R -17,509.80	2,490.20	2,490.20	..	Surrender of funds was due to non-requirement of funds for major works till last quarter.
4202-01-202-95-Scheme for Creation/ Purchase of Capital Assets for Secondary Education	O 3,700.00 R -655.86	3,044.14	3,044.14	..	Surrender of funds was mainly due to non-receipt of motor vehicle claims.

## 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 4,000.00 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.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).
4202-01-203-96-Scheme for Creation/ Purchase of Capital Assets for Higher Education	O 33.00 R -33.00	..	..	..	Surrender of entire provision was mainly due to non-receipt of machinery and equipments, major works and motor vehicles claims.
4202-02-105-98-Scheme for Creation/ Purchase of Capital Assets for Secondary Education	O 22.00 R -21.28	0.72	0.72	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-96- Construction of JJBs and CWCs (SAP)	O 550.00 R -550.00	..	..	..	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 24-25/171-72 dated 15.05.2025).
4235-02-102-97-Implementa- tion of J. J. Act (99-Remand/ Observation Home)	O 4,000.00 R -2,593.64	1,406.36	1,406.36	..	Surrender of funds was due to non-receipt of previous year's utilisation certificate from field offices.
4235-02-102-99- Construction of Anganwadi Centres (99- NABARD Contribution)	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.12/Re-appn.Order 24-25/171-72 dated 15.05.2025).
4235-02-103-95- Construction of Protection Houses (Surksha Grah) for Combating Honour Killing	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to less receipt of grant/share from Government of India for major works.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-103-96- Construction of building setting up One Stop Crises Centre for women Scheme	O 102.00 R -102.00	..	..	..	Reasons for the surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025).
5425-51-600-98-Setting up of Science Centre at Ambala Cantt- Renamed as Seting up of Aryabhatta Vigyan Kendra at Ambala	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to holding up of construction work of building being constructed through Public Works Department Buildings and Roads Department (PWD, B&R), Haryana as National Council of Science Museum (MCSM) raised observation regarding construction quality of the building.
5425-51-600-99-Setting up of Science City at Sonipat- Renamed as Setting up of National Science City of Haryana	O 7,000.00 R -7,000.00	..	..	..	Surrender of entire provision was due to non-finalization of land for science city.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6202-02-105-94-Loans for Development of Aided Polytechnic	O 4,000.00 R -1,315.00	2,685.00	2,685.00	..	Surrender of funds was due to less receipt of loan claims from the aided polytechnic.

(16) Two cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which the funds were surrendered more than the actual saving that resulted in excess expenditure incurred is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-99-Secondary School Buildings	O 15,000.00 R -5,770.05	9,229.95	9,369.53	(+)139.58	Surrender of funds was due to less receipt of major works claims. Reasons for the final excess of ₹139.58 lakh have not been intimated (September 2025).
4235-02-103-99-Home-Cum-Vocational Training production Centres for Young Girls/Women and Destitute Women and Widows	O 3,100.00 R -3,080.63	19.37	32.31	(+) 12.94	Surrender of funds was due to non-receipt of previous year's utilisation certificate from field offices. Reasons for the final excess of ₹12.94 lakh have not been intimated (September 2025).

(17) The following cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which entire original budget provision was surrendered through re-appropriation and expenditure was made without sufficient budget provision resulted in excess expenditure are discussed on next page:-

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-105-99-Buildings (Engineering Colleges)	O 500.00 R -500.00	..	14.86	(+) 14.86	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 24-25/171-72 dated 15.05.2025). Reasons for the final excess of ₹14.86 lakh have not been intimated (September 2025).
4202-02-789-99-Construction of Hostels for Scheduled Castes Students in Polytechnics	O 700.00 R -700.00	..	195.75	(+) 195.75	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 24-25/171-72 dated 15.05.2025). Reasons for the final excess of ₹195.75 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-789-99- Construction of Anganwari Centre	O 800.00 R -800.00	..	104.26	(+) 104.26	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 24-25/ 171-72 dated 15.05.2025). Reasons for the final excess of ₹104.26 lakh have not been intimated (September 2025).
4202-01-203-99- College Buildings	O 5,000.00 R -5,000.00	..	4,733.66	(+) 4,733.66	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 24-25/ 171-72 dated 15.05.2025). Reasons for the final excess of ₹4,733.66 lakh have not been intimated (September 2025).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-104-99- Polytechnics Buildings	O 2,000.00 R -2,000.00	..	1,255.78	(+) 1,255.78	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 24-25/171-72 dated 15.05.2025). Reasons for the final excess of ₹1,255.78 lakh have not been intimated (September 2025).

(18) 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 incurred, which indicates that budget estimates were not prepared appropriately is discussed on next page:-

## Grant No. 12- Concl'd.

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 3,500.00 S 300.00 R -3,793.63	6.37	998.61	(+) 992.24	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.12/Re- appn. Order 24-25/171-72 dated 15.05.2025). Reasons for the final excess of ₹992.24 lakh havenot been intimated (September 2025).

(19) 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 3,531.69	3,631.69	3,631.69	..	Augmentation of provision through re- appropriation was due to more receipt of grant/share from Government of India.
6202-01-203-95-Loans to Bhagat Phool Singh Mahila Vishwavidya- laya Khanpur Kalan (Sonapat)	O 4,500.00 R 1,875.00	6,375.00	6,375.00	..	Augmentation of provision through re- appropriation was due to more requirement of loans for payment of salary of contractual employees.

**Grant No. 13 - SPORTS/HERITAGE & TOURISM (ARCHAEOLOGY, MUSEUM,  
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**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	5,95,07,95	6,25,42,95	4,18,67,76	(-)2,06,75,19
Supplementary	30,35,00			

Amount surrendered during the year

(March 2025) 2,13,15,95

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	2,98,50,00	5,39,64,00	2,55,95,01	(-)2,83,68,99
Supplementary	2,41,14,00			

Amount surrendered during the year

(March 2025) 3,89,20,85

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹20,675.19 lakh, surrender of ₹21,315.95 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹20,675.19 lakh, the supplementary grant of ₹3,035.00 lakh obtained in December 2024 and March 2025 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. 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 4,150.50 R -1,352.79	2,797.71	2,797.71	..	Surrender of funds was mainly due to less requirement of other expenses, less engagement of contractual staff, less payment of dearness allowances due to vacant posts, less receipt of leave travel concession, ex-gratia and medical reimbursement claims, less purchase of office items, less receipt of bills for repair of motor vehicles, less number of claimants for energy charges, less number of students for scholarships and stipends, less engagement of contractual employees and less conduction of tour programmes offset by excess due to more receipt of electricity bills.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-98- Establishment of Sports Coaching Camps	O 7,835.50 R -1,057.10	6,778.40	6,778.40	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, less conduction of coaching camps under other charges, less receipt of ex-gratia claim bills, less appointment of apprentice staff, less receipt of travel expenses claims from field offices and non-conduction of training by Haryana Institute of Public Administration (HIPA) offset by excess due to increase in dearness allowances rates.

## 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 1,195.00  R -211.35	983.65	983.65	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance due to non-filling up of vacant posts, less receipt of leave travel concession claims, non-conduction of training during session, less appointment of apprentice staff, less conduction of tours, less requirement of maintenance of vehicles, less receipt of energy charges claims, less requirement of other expenses, less demand for maintenance and less charges of petrol bills.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-102-99- Expenditure on National Cadet Corps	O 2,012.00 R -230.08	1,781.92	1,781.92	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of rent, rates and taxes, less office expenditure by National Cadet Corps (NCC) units, less receipt of energy charges and petrol, oil and lubricants (POL) and less receipt of ex-gratia claims offset by excess due to more receipt of contractual service demand and dearness allowance increase by government.
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-General demand.
2204-51-104-53- Modernization of Information System Scheme	O 70.00 R -33.71	36.29	36.29	..	Surrender of funds was mainly due to vacant posts of contractual staff and less receipt of computerisation and other charges bills.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-188-99-Sports and Physical Fitness Authority of Haryana	O 500.00 R -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.13/Re- appn. Order 24-25/161-62 dated 15.05.2025).
2204-51-190-99-Sports University of Haryana, Rai, Sonipat	O 5,000.00 R -5,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.& App. A/Cs/G. No. 13/Re- appn. Order 24-25/161-62 dated 15.05.2025).
2204-51-789-99-Infrastructure Scheme for Scheduled Castes	O 500.00 R -150.14	349.86	349.86	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 13/Re- appn. Order 24-25/161-62 dated 15.05.2025).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-800-96-Provisions of Sports & Equipment & development of playgrounds in Schools	O 150.00 R -150.00	..	..	..	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 24-25/161-62 dated 15.05.2025).
2204-51-800-97-Scouting & Guiding Assistance	O 200.00 R -150.00	50.00	50.00	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.13/Re- appn. Order 24-25/161-62 dated 15.05.2025).
2204-51-800-98-Grant -in -aid to National School Games Championship	O 150.00 R -45.00	105.00	105.00	..	Surrender of funds was due to less receipt of demand of grants-in-aid claims.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-93- Development of Archives	O    25.00 R    -10.26	14.74	14.74	..	Surrender of funds was mainly due to non-purchase of computers and less employment of professionals in professional and special services.
2205-51-102-99-Setting up of State Archives Regional repositories and development of Archives in Haryana	O    486.40 R    -260.76	225.64	225.64	..	Surrender of funds was mainly due to non-filling up of regular vacant posts, less payment of dearness allowance due to non-filling up of regular vacant posts, less engagement of outsourced staff, less receipt of medical reimbursement, less purchase of certain stationery items under office expenses, non-purchase of new vehicles, less receipt of material and supply and other charges demands.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-95-Preparation of Plaster Casts of Ancient Sculptures and Antiquities	O 20.00 R -10.86	9.14	9.14	..	Surrender of funds was mainly due to non-filling up of vacant post, less purchase of office items under material and supply, less touring by the officers/officials and less payment of dearness allowance due to non-filling up of vacant posts.
2205-51-103-99-Direction Admn.	O 478.01 R -215.28	262.73	262.73	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance due to non-filling up of vacant posts, less engagement of professional staff under professional and special services, less engagement of contractual staff, less receipt of ex-gratia and medical reimbursement claims and less allowance of touring to the officers/officials.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-105-86- Development and Upgradation of Public Libraries under Central Finance Commission	O 3,000.00 R -3,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025).
2205-51-105-99-Setting up of District / Sub Divisional Libraries	O 849.60 R -165.97	683.63	683.63	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance due to non-filling up of vacant posts and less purchase by the District/Sub Divisional Libraries and Headquarters offset by excess due to more engagement of contractual employees.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-01-101-99- Diversification of Tourism Activities illumination of Historical Monuments	O 700.00 R -230.00	470.00	470.00	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re- appn.Order 24- 25/161-62 dated 15.05.2025).
3452-80-104-98-Promotion of Sports/adventu re Tourism and related activites	O 100.00 R -75.00	25.00	25.00	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. &App. A/Cs/ G.No.13/Re- appn.Order 24- 25/161-62 dated 15.05.2025).
3452-80-104-99-Promotion of Tourism activities like festivals/ fairs/ shows and other related activities	O 140.00 R -137.85	2.15	2.15	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. &App. A/Cs/ G.No.13/Re- appn. Order 24-25/161- 62 dated 15.05.2025).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-188-96-Institute of Hotel Management Catering Technology and Applied Nutrition Rohtak	O 100.00 R -100.00	..	..	..	Reason 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 24-25/161-62 dated 15.05.2025).
3452-80-800-96-Home Stay Scheme	O 25.00 R -25.00	..	..	..	Reason 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 24-25/161-62 dated 15.05.2025).
3452-80-800-99-Catering Institution Panipat	O 39.00 R -39.00	..	..	..	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.& App. A/Cs/ G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025).

**Grant No. 13- Contd.**

(4) The following three cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount surrendered through re-appropriation order was more than the actual saving resulted in excess expenditure incurred 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
2205-51-103-96-Protection / Preservation Development of Ancient Monuments Sites	O 2,000.00 R -1,318.68	681.32	1,302.99	(+) 621.67	Surrender of funds was mainly due to less execution of maintenance work, non-filling up of vacant posts and less engagement of contractual staff. Reasons for the final excess of ₹621.67 lakh have not been intimated (September 2025).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103- 93-Setting up of Zonal Museum	O    300.00 R    -131.18	168.82	186.93	(+) 18.11	Surrender of funds was mainly due to less engagement of contractual staff, less maintenance work, less payment of salary due to non-filling up of vacant posts, less engagement of contractual staff, less payment of dearness allowance due to non-filling up of vacant posts and less receipt of leave travel concession claims. Reasons for the final excess of ₹18.11 lakh have not been intimated (September 2025).

## 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 4,896.00 R -3,030.30	1,865.70	1,866.48	(+) 0.78	Surrender of funds was mainly due to less receipt of demand for maintenance, non-finalization of tender, less receipt of stores and equipments claims and vacant posts under contractual services. Reasons for the final excess of ₹0.78 lakh have not been intimated (September 2025).

(5) The following case, in which, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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 incurred, which indicated that re-appropriation order issued by the Finance Department were not prepared appropriately is discussed on next page:-

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-001- 99- Head Quarter Staff	O 929.00 S 35.00 R -550.29	413.71	413.91	(+) 0.20	Reasons for surrender of funds were not correct and convincing offset by excess due to more touring by the officer/officials under P.O.L and travel expenses, more purchase of office and computer items. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No.13/Re-appn. Order 24-25/161- 62 dated 15.05.2025).Reasons for the final excess of ₹0.20 lakh have not been intimated (September 2025).

(6) The following case, in which, the supplementary grant has been obtained injudiciously and later surrendered through re-appropriation on 31 March 2025 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 is discussed on next page:-

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104- 69-Sports Nursery	O 2,760.00 S 3,000.00 R -3,035.53	2,724.47	2,724.47	..	Surrender of funds was mainly due to less awards given to the winners under scholarships and stipends, less receipt of other charges claims, less payment of rent, rates and taxes and non-receipt of demand for uniform/ liveries.

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103- 98- Archaeologica l Excavation Exploration programme	O 40.00 R 1,061.07	1,101.07	1,101.07	..	Augmentation of provision was due to grant of compensation of land for Vishwammitra ka Till, Pehowa in compliance of Hon'ble High Court, Chandigarh offset by saving was mainly due to less engagement of contractual staff, less purchase of certain items, less requirement of office items/ accessories and less touring by the officers/officials.

## Grant No. 13- Contd.

**Capital****Voted**

(8) Against the available saving of ₹28,368.99 lakh, surrender of ₹38,920.85 lakh on 31 March 2025 proved unrealistic.

(9) In view of overall saving of ₹28,368.99 lakh, the supplementary grant of ₹24,114.00 lakh obtained in December 2024 and March 2025 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
5452-01-101-83- Development of tourist facilities at District / Sub Divisional & other important towns/ places	O 6,000.00 R -1,458.54	4,541.46	4,541.46	..	Reasons for the surrender of funds have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025).
5452-01-101-84-Air Conditioning and furnishing of new tourist complex	O 100.00 R -99.39	0.61	0.61	..	Reasons for the surrender of funds have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-85- Development of Tourist Facilities along with main highways in Haryana	O 1,000.00 R -611.89	388.11	388.11	..	Reasons for the surrender of funds have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025).
5452-01-101-87-Tourist Facilities at Suraj Kund	O 800.00 R -710.41	89.59	89.59	..	Reasons for the surrender of funds have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025).
5452-01-102-99-Holiday and Recreation Resort at Badkhal Lake	O 500.00 R -500.00	..	..	..	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.& App. A/Cs/G. No.13/Re- appn. Order 24-25/161-62 dated 15.05.2025).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-80-003-99- Modernisation /Upgradation of training institute under Swaran Jayanti Programme	O 200.00 R -191.73	8.27	8.27	..	Reason for surrender of funds is not mentioned. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re- appn.Order 24- 25/161-62 dated 15.05.2025).
5452-80-104-97- Development of sites for promotion of Sports/ adventure Tourism and related Activities	O 300.00 R -300.00	..	..	..	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re- appn.Order 24- 25/161-62 dated 15.05.2025).
5452-80-104-98- Development of sites for Promotion of tourism activities like festivals/fairs/ shows and other related activities	O 200.00 R -200.00	..	..	..	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re- appn.Order 24- 25/161-62 dated 15.05.2025).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-80-104-99- Development of Wild Life Tourism in Haryana under Swaran Jayanti Programme	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-demand of funds by the Haryana Tourism Corporation, Establishment and Administration (HTC(EA)).
6202-01-203-98-Loans to Sports University of Haryana, Rai, Sonipat	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision of funds was due to non-receipt of demand for loans.

(11) The two following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-101-99-Buildings (Youth Hostels)	O 1,200.00 R -1,200.00	..	408.93	(+) 408.93	Reasons for the surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025). Reasons for the final excess of ₹408.93 lakh have not been intimated (September 2025).
4202-03-102-99-Sports Infrastructure Scheme	O 8,000.00 R -2,216.06	5,783.94	6,375.52	(+) 591.58	Reasons for the surrender of funds have not been intimated. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.13/Re-appn.Order 24-25/161-62 dated 15.05.2025). Reasons for the final excess of ₹591.58 lakh have not been intimated (September 2025).

**Grant No. 13- Concl'd.**

(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 2025 by the Finance Department, resulting in excess expenditure incurred which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-04-106-99-Buildings (Archaeology)	O 1,500.00 S 24,114.00 R -21,426.08	4,187.92	13,739.28	(+) 9,551.36	Surrender of funds was due to less major constuction works offset by excess due to more payment for ther mound, sirsa division of funds from major works and more purchase/ repair of vehicles.Reasons for the final excess of ₹9,551.36 lakh have not been intimated (September 2025).

**Grant No. 14 - HEALTH/MEDICAL EDUCATION & RESEARCH/AYUSH/FOOD AND  
DRUG ADMINISTRATION**

**(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**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	82,62,52,54	<b>87,45,32,54</b>	<b>72,68,38,14</b>	<b>(-)14,76,94,40</b>
Supplementary	4,82,80,00			

Amount surrendered during the year

(March 2025)

15,25,69,18

**Charged**

Original	25,00	<b>25,00</b>	<b>11,25</b>	<b>(-)13,75</b>
Supplementary	..			

Amount surrendered during the year

(March 2025)

0

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	21,75,03,00	<b>27,79,73,00</b>	<b>21,58,18,78</b>	<b>(-)6,21,54,22</b>
Supplementary	6,04,70,00			

Amount surrendered during the year

(March 2025)

8,74,59,03

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹1,47,694.40 lakh, surrender of ₹1,52,569.18 lakh on 31 March 2025 proved unrealistic.

## Grant No. 14- Contd.

(2) In view of overall saving of ₹1,47,694.40 lakh, the supplementary grant of ₹48,280.00 lakh obtained in December 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
2210-01-110-43- Implementation 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	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
2210-01-110-46-Out Sourcing of Support Services	O 40,000.00 R -5,172.51	34,827.49	34,827.49	..	Surrender of funds was due to some candidate resigned from job, some died & some were absent from duty.
2210-01-110-64-Grant-in-Aid to Haryana Blood Transfusing Council Renamed as Grant-in-Aid to various Health Institutions	O 591.00 R -195.78	395.22	395.22	..	Reasons for surrender of ₹195.78 were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).

## 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 -32.50	47.50	47.50	..	Surrender of funds was due to less number of beneficiaries under the scheme.
2210-01-110-70- Upgradation of Standards of Administra- tion of Central Finance Commission	O 64,276.00 R -57,353.63	6,922.37	6,922.37	..	Surrender of funds was due to less receipt of grant received from Ministry of Health and Family Welfare (MoH&FW), Government of India.
2210-02-102-99-Opening/ Continuation of Homeopathic Dispensaries	O 100.00 R -34.10	65.90	65.90	..	Surrender of funds was due to non-filling up of vacant posts, less purchase of official material and less receipt of leave travel concession claims offset by excess due to more receipt of enhanced dearness allowance rates.
2210-03-789-97-Purchase of Medicines for Scheduled Castes Patients in Hospitals	O 2,700.00 R -810.00	1,890.00	1,890.00	..	Surrender of funds was due to less purchase of medicines.

## 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 -127.76	372.24	372.24	..	Reasons for surrender of ₹127.76 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
2210-04-101-81-GIA to State Ayush Society, Haryana for National Ayush Mission	O 6,600.00 R -2,632.06	3,967.94	3,967.94	..	Surrender of funds was due to less receipt of grant received from Ministry of Health and Family Welfare (MoH&FW), Government of India.
2210-04-101-94-Grant-in-aid to various Institutions/ Gram Panchayats	O 300.00 R -191.48	108.52	108.52	..	Surrender of funds was due to non-receipt of grant-in-aid claims from concerned offices.
2210-04-102-97-Cont. of Homeopathic Dispensary	O 408.00 R -172.19	235.81	235.81	..	Surrender of funds was due to non-filling up of vacant posts, less receipt of medical bills and leave travel concession claims.

## Grant No. 14- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-101-88- Continuation/ improvement of Govt. Ayurvedic College/Govt Ayurvedic Pharmacy/ Drug Testing Laboratory, Kurukshetra and ISM&R Institute Panchkul	O	1,200.00	1,014.36	1,014.36	..	Surrender of funds was due to less purchase of medicines & office materials, less receipt of electricity bills & medical reimbursement claims and no fresh ITI staff recruited by the office offset by excess due to new staff joined the office.
	R	-185.64				
2210-05-101-89- Strengthening /improvement of Shri Krishna Govt Ayurvedic College Kurukshetra and ISM&R Institute, Panchkula	O	92.70	42.10	42.10	..	Surrender of funds was due to non-filling up of vacant posts and non-receipt of leave travel concession claims.
	R	-50.60				
2210-05-105-66- Establishment of Government College at District-Jind	O	1,000.00	8.51	8.51	..	Surrender of funds was due to non-filling up of vacant posts and non-operational of college.
	R	-991.49				

## Grant No. 14- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-67- Establishment of Government College at Koriyawas District- Mahender- garh	O	1,000.00	8.58	8.58	..	Surrender of funds was due to non-filling up of vacant posts and non-operational of college.
	R	-991.42				
2210-05-105-68- Establishment of Government College at District- Bhiwani	O	1,000.00	13.13	13.13	..	Surrender of funds was due to non-filling up of vacant posts and non-operational of college.
	R	-986.87				
2210-05-105-69- Establishment of Government College of Physiothera- phy in the State (99- Saket College of Physiothera- phy Panchkula)	O	500.00	238.96	238.96	..	Surrender of funds was due to non-filling up of vacant posts & less appointment of wages staff, less purchase of computer and printes, less conduction of training of staff, less research work conducted and non-requirement of furniture offset by excess due to pendency of previous electricity bills.
	R	-261.04				

## Grant No. 14- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-71- Establishment of Nursing School/ College/ MPHW Male	O	1,185.10	805.44	805.44	..	Surrender of funds was mainly due to non-filling up of regular posts, less appointment of contractual employees and less receipt of medical reimbursement & leave travel concession claims.
	R	-379.66				
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (98-SHKM Govt Medical College, Nalhar, Mewat)	O	800.00	644.71	644.71	..	Reasons for surrender of ₹155.29 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
	R	-155.29				
2210-06-102-99-Public Analyst and Food Inspector	O	1,141.00	932.90	932.90	..	Surrender of funds was mainly due to non-filling up of regular vacant posts, less procurement of store items and equipments and less receipt of medical reimbursement claims.
	R	-208.10				

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-80-199-97-Cashless Medical treatment to Employees, pensioners and their Dependents by AB-HHPA (Ayushman Bharat Haryana Health Protection Authority)	O 50,000.00 R -43,000.00	7,000.00	7,000.00	..	Surrender of funds was due to non-receipt of grant claims.
2211-51-001-99-State Family Planning Bureau	O 788.00 R -485.95	302.05	302.05	..	Surrender of funds was due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non-receipt of more ex-gratia claims.
2211-51-003-95-M.P.W. Training School (Male), Rohtak	O 63.00 R -45.17	17.83	17.83	..	Reasons for surrender of ₹45.17 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).

## 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 221.00 R -50.54	170.46	170.46	..	Surrender of funds was due to non-filling up of vacant posts and non-receipt of medical reimbursement claims.
2211-51-102-99-Urban Family Welfare Services	O 946.00 R -527.09	418.91	418.91	..	Surrender of funds was due to non-filling up of vacant posts, less receipt of medical reimbursement claims.

(4) Five cases of re-appropriation order issued by the Finance Department on 31 March 2025 in which funds were surrendered less than the actual saving that resulted in amount remained unsundered are discussed on next page:-

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 8,679.00 R -1,433.83	7,245.17	7,234.00	(-) 11.17	Surrender of funds was mainly due to less receipt of leave travel concession, medical reimbursement & petrol, oil & lubricants claims, less purchase of official items and vacant post of various categories offset by excess due to enhanced dearness allowance. Reasons for the final saving of ₹11.17 lakh have not been intimated (September 2025).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-02-101-92- Strengthening of District Ayurveda Offices (98- Establishment Expenses)	O 2,218.15 R -794.67	1,423.48	1,422.90	(-) 0.58	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of medicines, less receipt of medical reimbursement & leave travel concession claims and less purchase of office items offset by excess due to increase in the rate of Haryana Kaushal Rozgar Nigam limited. Reasons for the final saving of ₹0.58 lakh have not been intimated (September 2025).
2211-51-003-98-Training of A.N.Ms	O 145.00 R -87.84	57.16	56.49	(-) 0.67	Surrender of funds was due to non-filling up of vacant posts and non-receipt of leave travel concession claims. Reasons for the final saving of ₹0.67 lakh have not been intimated (September 2025).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-101-98-Sub Centres	O 26,251.00 R -2,955.77	23,295.23	23,064.57	(-) 230.66	Surrender of funds was due to non-filling up of vacant posts and non-receipt of ex-gratia claims. Reasons for the final saving of ₹230.66 lakh have not been intimated (September 2025).

(5) The cases of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered less than the actual saving that resulted an amount remained unsurrendered are discussed on next page:-

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-001-98-District Staff-Continuation of Staff for Civil Surgons	O 9,018.00 R -1,501.75	7,516.25	7,517.91	(+) 1.66	Surrender of funds was mainly due to non-filling up of vacant posts of various categories, less receipt of of leave travel concession, medical reimbursement claims, less receipt of purchase & repairing of vehicles and less receipt of printing of birth and death register and forms due to computerization. Reasons for the final excess of ₹1.66 lakh have not been intimated (September 2025).
2210-01-102-99-Headquarter Staff	O 1,278.00 R -447.63	830.37	831.19	(+) 0.82	Surrender of funds was mainly due to less receipt of leave travel concession claims, less hiring of professional services for the office work and less purchase of office items offset by excess due to increase of DC rates. Reasons for the final excess of ₹0.82 lakh have not been intimated (September 2025).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-49- Strengthening of Urban Hospitals and Dispensaries	O 1,20,291.00 R -1,550.53	1,18,740.47	1,22,004.55	(+)3,264.08	Surrender of funds was mainly due to less cases of maintenance works, less appointment of contractual staff, less receipt of leave travel concession & ex-gratia claims, less conduction of training programme, less purchase of office equipments offset by excess due to filling up of vacant posts, payment of enhanced dearness allowance and more receipt of medical reimbursement claims. Reasons for the final excess of ₹3,264.08 lakh have not been intimated (September 2025).
2210-01-110-96- Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions	O 15,000.00 R -4,760.15	10,239.85	11,298.50	(+)1,058.65	Surrender of funds was due to less purchase of medicines and equipments. Reasons for the final excess of ₹1,058.65 lakh have not been intimated (September 2025).

## 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 741.50 R -99.32	642.18	642.92	(+) 0.74	Surrender of funds was mainly due to some post are laying vacant, less receipt of leave travel concession, medical reimbursement claims, less conduction of training of official staff and less appointment of Haryana Kaushal Rozgar Nigam limited (HKRNL) offset by excess due to more receipt of enhanced dearness allowance rates. Reasons for the final excess of ₹0.74 lakh have not been intimated (September 2025).
2210-03-103-84-Grant-in-aid under NRHM	O 89,200.00 R -17,620.00	71,580.00	72,126.90	(+) 546.90	Surrender of funds was due to non-receipt of grant-in-aid claims. Reasons for the final excess of ₹546.90 lakh have not been intimated (September 2025).

## 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/Homeo pathic Dispensaries/ Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	O 19,175.00 R -2,060.57	17,114.43	17,117.48	(+) 3.05	Surrender of funds was mainly due to non-filling up of vacant posts & no fresh appointment in the current financial year, less purchase of medicines & store items, non-receipt of ex-gratia claims offset by excess due to increase in appointment of contractual staff through Haryana Kaushal Rozgar Nigam limited (HKRNL) and payment of enhanced dearness allowances. Reasons for the final excess of ₹3.05 lakh have not been intimated (September 2025).
2210-04-101-90-Health Awareness through ISM&H through fairs with Medical Camps	O 400.00 R -40.24	359.76	359.97	(+) 0.21	Surrender of funds was due to less purchase of medicines and official materials. Reasons for the final excess of ₹0.21 lakh have not been intimated (September 2025).

## Grant No. 14- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-06-104-45- Establishment of Department of Food & Drug Administratio n	O	1,070.00	886.68	886.74	(+) 0.06	Surrender of funds was mainly due to non-filling up of regular vacant posts, less procurement of material by the office, less receipt of medical reimbursement & petrol, oil & lubricants claims and less purchase of office items offset by excess due to payments of enhanced dearness allowances and arrear paid to contractual staff hired through HARTRON. Reasons for the final excess of ₹0.06 lakh have not been intimated (September 2025).
	R	-183.32				
2211-51-001-97-Child Survival Safe Motherhood	O	1,106.00	640.07	846.51	(+) 206.44	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non-receipt of more ex-gratia cases. Reasons for the final excess of ₹206.44 lakh have not been intimated (September 2025).
	R	-465.93				

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-001-98-District Family Planning Bureau	O 2,285.00 R -711.62	1,573.38	1,595.85	(+) 22.47	Surrender of funds was due to non-filling up of vacant posts, less receipt of medical reimbursement claims and non-receipt of more ex-graita claims. Reasons for the final excess of ₹22.47 lakh have not been intimated (September 2025).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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
2210-05-105-70-Establishment of Government Medical College Chhainsa (Faridabad)	O 4,689.00 S 150.00 R -865.18	3,973.82	3,973.82	..	Surrender of funds was mainly due to non-filling up of regular posts, less appointment of contractual employees & professional employees, non-finalization of the tender and less purchase of library books and general.

## Grant No. 14- Contd.

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-06-104-98-Drug control Programme	O 1,357.00 R 161.58	1,518.58	1,518.58	..	Surrender of funds was mainly due to less procurement of material by the office, less purchase of office items and less touring by the employees offset by excess due to appointment of appointment of drug control officers and statistical assistant on regular basis and more receipt of medical reimbursement claims.
2210-06-188-99-India CoronaVirus disease (COVID-19) Emergency Response and Health System Preparedness Package	O 0.02 R 240.98	241.00	241.00	..	Reasons for Augmentation of ₹240.98 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
2211-51-103-99-Immunisation Programme	O 4,500.00 R 984.44	5,484.44	5,484.44	..	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.

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-200-99- Conventional Contracepti- ves	O      50.00 R      308.32	358.32	358.32	..	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 2023-25.

**Charged Appropriation**

(8) Of the ultimate saving of ₹13.75 lakh remained unsurrendered.

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-001-99- Headquarter staff- Improvement & Strengthening of Health Directorate	O      25.00	25.00	11.25	(-) 13.75	Reasons for the final saving of ₹13.75 lakh have not been intimated (September 2025).

**Capital****Voted Grant**

(10) Against the available saving of ₹62,154.22 lakh, surrender of ₹87,459.03 lakh on 31 March 2025 proved unrealistic.

(11) In view of overall saving of ₹62,154.22 lakh, the supplementary grant of ₹60,470.00 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

## Grant No. 14- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-51-63- Construction of Food and Drug Administrat- ion Building	O 1,000.00 R -450.00	550.00	550.00	..	Reasons for surrender of ₹450.00 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
4059-01-51-65- Construction work of Directorate of Medical Education & Research Haryana (Panchkula) Renamed as Infrastructure/ Administrativ e Expenses	O 1,000.00 R -800.00	200.00	200.00	..	Reasons for surrender of ₹800.00 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
4210-01-102-98-Scheme for creation of Capital assets for ESI Health Care	O 1,100.00 R -1,039.57	60.43	60.43	..	Surrender of funds was due to less expenditure on office vehicles during the financial year 2024-25 and less purchase of office furniture.

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-81-Setting up/ Strengthening of Medical Infrastructure under Central Finance Commission	O 7,500.00 R -7,500.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
4210-03-105-84- Construction of Government Medical College, Sirsa	O 6,000.00 R -5,131.25	868.75	868.75	..	Reasons for surrender of ₹5,131.25 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
4210-03-105-85- Establishment of Government Medical College, Chhainsa (Faridabad)	O 1,000.00 R -698.19	301.81	301.81	..	Reasons for surrender of ₹698.19 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).

## 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 3,000.00 R -3,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
4210-03-105-96- Construction of Kalpana Chawla Government Medical College Karnal	O 100.00 S 500.00 R -418.82	181.18	181.18	..	Reasons for surrender of ₹418.82 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
6210-03-105-97-Loans to Health Science University Karnal	O 7,699.00 R -6,578.00	1,121.00	1,121.00	..	Surrender of funds was due to non-filling up of vacant posts.

## Grant No. 14- Contd.

(13) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
4210-03-101-91- Construction of building of Shri Krishna Govt. Ayurvedic College/ Hospital	O 1,000.00 R -837.75	162.25	183.81	(+) 21.56	Reasons for surrender of ₹837.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025). Reasons for the final excess of ₹21.56 lakh have not been intimated (September 2025).
4210-03-101-92- Construction / Repair of Building of Government Ayurvedic / Unani / Homeopathic Dispensaries	O 2,000.00 R -2,000.00	..	365.00	(+) 365.00	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025). Reasons for the final excess of ₹365.00 lakh have not been intimated (September 2025).

## 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	..	52.33	(+) 52.33	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025). Reasons for the final excess of ₹52.33 lakh have not been intimated (September 2025).
4210-03-105-88- Government Medical College and Hospital in Mohindergarh (at Narnaul)	O 13,000.00 R -11,000.00	2,000.00	6,570.00	(+)4,570.00	Reasons for surrender of ₹11,000.00 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025). Reasons for the final excess of ₹4,570.00 lakh have not been intimated (September 2025).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-92- Construction Work of University of Health Sciences Karnal (99- Construction of Building)	O 1.00 S 10,000.00 R -7,989.78	2,011.22	2,254.22	(+) 243.00	Reasons for surrender of ₹7,989.78 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025). Reasons for the final excess of ₹243.00 lakh have not been intimated (September 2025).

(14) In the following cases, where excessive supplementary grant was obtained and later on supplementary grant and a part of original budget reduced through re-appropriation on 31 March 2025 by the Finance Department. There is no need of supplementary grant as the actual expenditure was below the original budget provision, which indicates that budget estimates were not prepared appropriately:-

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 25,000.00 S 2,500.00 R -5,200.00	22,300.00	22,300.00	..	Reasons for surrender of ₹5,200.00 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-83- Construction of Government Medical College, Kaithal	O 25,000.00 S 2,500.00 R -5,213.00	22,287.00	22,287.00	..	Reasons for surrender of ₹5,213.00 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
4210-03-105-89- Construction Work of Nursing Training Schools/ Colleges in the State (99- Construction of Building)	O 4,000.00 S 2,000.00 R -3,500.00	2,500.00	2,500.00	..	Surrender of funds was due to no construction work has been done in the current financial year.
4210-03-105-94- Construction Work of New Government Medical College at Jind	O 5,000.00 S 2,000.00 R -2,212.00	4,788.00	4,788.00	..	Reasons for surrender of ₹2,212.00 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).
6210-03-105-98-Loans to Pt. B.D. Sharma University of Health Science, Rohtak	O 75,000.00 S 12,000.00 R -12,000.00	75,000.00	75,000.00	..	Surrender of funds was due to non-filling up of regular vacant posts.

## Grant No. 14- Contd.

(15) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-80- Construction of Government College of Physiothera- phy in the State (99-Sakat College of Physiothera- phy Panchkula)	O 1.00 R 169.57	170.57	170.57	..	Reasons for Augmentation of ₹169.57 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re- appn 24-25/173-74 dated 15.05.2025).
4210-03-105-87- Construction Work AIIMS, Manethi (Rewari)	O 1.00 R 447.22	448.22	448.22	..	Reasons for Augmentation of ₹447.22 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re- appn 24-25/173-74 dated 15.05.2025).
4210-03-105-93- Construction Work of New Government Medical College at Bhiwani	O 1.00 S 600.00 R 1,797.05	2,398.05	2,398.05	..	Reasons for Augmentation of ₹1,797.05 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re- appn 24-25/173-74 dated 15.05.2025).

## Grant No. 14- Concl'd.

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 (Sonepat) (98- Construction of Building (State Contribution))	O 100.00 S 500.00 R 8,442.94	9,042.94	9,042.94	..	Reasons for Augmentation of ₹8,442.94 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 14/25- 26/Re-appn 24-25/173-74 dated 15.05.2025).

(16) In the following case, excessive supplementary grant was obtained and later on surrendered through re-appropriation order on 31 March 2025 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
4210-01-110-99-Buildings Renamed as Infrastructure/ Administrativ e Expenses	O 30,000.00 S 20,159.00 R -22,356.44	27,802.56	47,855.48	+)20,052.92	Surrender of funds was due to complete funds ws transferred to the execcutive agency and expenditure was done by them and cases of purchase of lands at Tipra is under process. Reasons for the final excess of ₹20,052.92 lakh have not been intimated (September 2025).

**Grant No. 15 - LABOUR/YOUTH EMPOWERMENT & ENTREPRENEURSHIP (SKILL DEVELOPMENT & INDUSTRIAL TRAINING, EMPLOYMENT, YOUTH AFFAIR)**

**(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**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	11,78,74,36	<b>12,08,74,36</b>	<b>9,42,97,14</b>	<b>(-)2,65,77,22</b>
Supplementary	30,00,00			

Amount surrendered during the year

(March 2025)

2,66,14,26

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	2,65,78,00	<b>2,65,78,00</b>	<b>81,27,56</b>	<b>(-)1,84,50,44</b>
Supplementary	..			

Amount surrendered during the year

(March 2025)

1,82,88,15

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹26,577.22 lakh, surrender of ₹26,614.26 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹26,577.22 lakh, the supplementary grant of ₹3,000 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

## Grant No. 15- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-004-99-Research and Statistical Cell	O 167.70 R -69.97	97.73	97.73	..	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 & ex-gratia claims.
2230-01-101-99-Industrial Relations	O 3,574.50 R -383.21	3,191.29	3,191.29	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of ex-gratia claims offset by excess due to more receipt of medical claims and pending leave travel concession bills for the current block year.
2230-01-102-93-Providing of mobile vans for facilitating the health care of the workers working in factories	O 60.00 R -33.49	26.51	26.51	..	Surrender of funds was due to less purchase of office items, new vehicles, less receipt of repair works, petrol, oil & lubricants and less engagement of staff under outsourcing policy.
2230-01-102-96-Health	O 225.50 R -89.25	136.25	136.25	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims and non-finalization of rent deed claims.

## 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 159.73 R -119.14	40.59	40.59	..	Surrender of funds was due to non-filling up of vacant post, less receipt of leave travel concession & medical reimbursement claims.
2230-01-113-97-Rehabilitation of Destitute and Migrant Child Labour	O 200.00 R -142.58	57.42	57.42	..	Surrender of funds was mainly due to non-payment of legal fees to the advocates appeared in Hon'ble Supreme Court & High Court in case of 75% local candidates bill and dispose as said bill, less purchase of office items, non-filling up of vacant posts and non-finalization of rent deed.
2230-01-113-99-Direction and Administration	O 44.11 R -26.81	17.30	17.30	..	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers and less purchase of office items.

## Grant No. 15- Contd.

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 Database made by GOI	O 50.00 R -50.00	..	..	..	Reasons for surrender of entire funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/25- 26/Re-appn 24-25/139-40 dated 08.05.2025).
2230-01-800-99-Computerization of Labour Department (98-Establishment Expenses)	O 1,000.00 R -717.49	282.51	282.51	..	Surrender of funds was mainly due to less purchase of office items and less engagement of professional staff under outsourcing policy.
2230-02-004-99-State Employment Marketing Information and enforcement Unit at Directorate	O 361.45 R -55.51	305.94	305.94	..	Surrender of funds was due to non-filling up of vacant post and less conduction of training programme.
2230-02-101-87-Private Placement Counsultancy and Recruitment Services (PPC & RSCs)	O 20.00 R -18.39	1.61	1.61	..	Surrender of funds was due to less purchase of office items.

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-101-97-Computerisation of Employment Exchange Operations	O 200.00 R -24.69	175.31	175.31	..	Surrender of funds was due to less purchase of office items.
2230-02-800-99-Other Expenditure Vocational Guidance and Carrier Centres at Employment Exchange	O 396.35 R -177.79	218.56	218.56	..	Surrender of funds was due to non-filling up of vacant post, less purchase of office items and less receipt of leave travel concession claims and non-receipt of ex-gratia claims.
2230-03-001-92-Establishment of Haryana Skill Development Mission	O 5,000.00 R -3,845.85	1,154.15	1,154.15	..	Surrender of funds was due to model code of conduct two times in Haryana and delay in internal process of industries for implementation of guidelines.
2230-03-003-60-Up-Gradation of ITIs into Model ITIs	O 100.00 R -100.00	..	..	..	Surrender of funds was due to completion of project.

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-003-61-Skill Strengthening for Industrial Value Enhancement (STRIVE)	O 2,000.00 R -2,000.00	..	..	..	Surrender of funds was due to completion of project, hence no funds was released by Government of India.
2230-03-003-74-Organising Special Training for S.C., S.T. under Special Central Assistance System	O 50.00 R -50.00	..	..	..	Reasons for surrender of entire funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/25- 26/Re-appn 24-25/139-40 dated 08.05.2025).
2230-03-003-97-Apprentices Training of Skilled Craftsmen	O 561.00 R -96.47	464.53	464.53	..	Surrender of funds was mainly due to non-filling up of posts, less apprentices, less hiring of private vehicles for law and order and less receipt of claims received from group insurance for DST trainees offset by excess due to more leave travel concession claims.

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-190-96-Contractor Saksham Yuva Scheme	O .. S 3,000.00 R -3,000.00	..	..	..	Reasons for surrender of entire funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/25- 26/Re-appn 24-25/139-40 dated 08.05.2025).
2230-03-190-97-Guru Shishya Kaushal Samman Yojana	O 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/ 25-26/Re-appn 24-25/139-40 dated 08.05.2025).
2230-03-190-98-National Apprenticeship Promotion Scheme	O 500.00 R -500.00	..	..	..	Surrender of funds was due to reimbursement of stipend directly transferred to apprentices bank account through DBT by NSDC Government of India.
2230-03-199-99-Skill Acquisition and Knowledge Awareness for Livelihood project (SANKALP)	O 1,105.00 R -1,060.00	45.00	45.00	..	Reasons for surrender of ₹1,060 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/25- 26/Re-appn 24-25/139-40 dated 08.05.2025).

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-789-99-Skill Training for Scheduled Castes students	O 2,843.00 R -630.14	2,212.86	2,212.86	..	Surrender of funds was mainly due to less engagement of staff under outsourcing policy, less receipt of leave travel concession claims, less purchase of office items, non-filling up of vacant posts and less deployment of apprentices for scholarships and stipends.
2230-03-792-99-Irrecoverable Loans Written Off	O 20.00 R -20.00	..	..	..	Reasons for surrender of entire funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/25- 26/Re-appn 24-25/139-40 dated 08.05.2025).
2852-80-789-99-Entrepreneur Development Programme for Scheduled Caste beneficiaries	O 44.00 R -43.00	1.00	1.00	..	Surrender of funds was due to lack of conduction of training of entrepreneur development programme for by the detailed mares certificate (DMC) centres.

(4) Re-appropriation order issued by the Finance Department on 31 March 2025 in which funds were surrendered less than the actual saving, resulted in an amount remained unsurrendered is discussed on next page:-

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-101-98-Industrial Tribunal/ Labour Court, Faridabad, Rohtak and Ambala	O 1,347.61 R -228.09	1,119.52	1,119.50	(-) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of ex-gratia claims offset by excess due to more touring by the officers/officials and more receipt of leave travel concession claims. Reasons for the final saving of ₹ 0.02 lakh have not been intimated (September 2025).

(5) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2204-51-104-54-Youth Development Scheme	O 300.00 R -67.89	232.11	257.06	(+) 24.95	Surrender of funds was mainly due to less hiring of private vehicles, Youth Clubs were not established in financial year 2024-25 i.e. grant-in-aid was not utilized and less receipt of prizes and awards claims. Reasons for the final excess of ₹24.95 lakh have not been intimated (September 2025).

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102-95-Inspection	O 1,716.00 R -193.75	1,522.25	1,522.28	(+) 0.03	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy, less engagement of information technology apprentices and less receipt of medical claims offset by excess due to more receipt of leave travel concession claims and allotment of government vehicles to field officers. Reasons for the final excess of ₹0.03 lakh have not been intimated (September 2025).
2230-02-101-92-Staff for Employment Exchange and Unemployment allowance to educated youths	O 43,925.00 R -9,134.74	34,790.26	34,800.36	(+) 10.10	Surrender of funds was mainly due to less claims received of unemployment allowance, non-filling up of vacant post, less conduction of training programme, less receipt of ex-gratia claims and less engagement of staff under outsourcing policy. Reasons for the final excess of ₹10.10 lakh have not been intimated (September 2025).

## Grant No. 15- Contd.

**Capital**

(6) Of the ultimate saving of ₹18,450.44 lakh, ₹162.29 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
4250-51-201-96- Construction of Labour Court Complex	O 15.00 R -15.00	..	..	..	Surrender of funds was due to less purchasing/repairing of equipment.
4250-51-800-97- Modernisation of Machinery & Equipment	O 1,000.00 R -589.97	410.03	410.03	..	Surrender of funds was due to less purchase of furniture items because of items were not available on Government-e-Marketplace as per specifications offset by excess due to more purchasing/repairing of machinery and equipment.
6202-02-105-93-Loans to Shri Vishwakarma Skill University at village Dudhola District Palwal	O 20,000.00 R -15,000.00	5,000.00	5,000.00	..	Reasons for surrender of ₹15,000.00 were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 15/ 25- 26/Re-appn 24-25/139-40 dated 08.05.2025).

**Grant No. 15- Concl'd.**

(8) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered less than the actual saving, resulted in an amount remained unsundered.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-201-94-Creation of Infrastructure for Development of Industrial Training	O 4,000.00 R -2,250.03	1,749.97	1,592.69	(-)157.28	Surrender of funds was due to less purchasing/repairing of equipment. Reasons for the final saving of ₹157.28 lakh have not been intimated (September 2025).
4250-51-789-98-Training Building for Scheduled Castes Wings	O 500.00 R -414.12	85.88	78.54	(-) 7.34	Surrender of funds was due to less purchasing/repairing of equipment. Reasons for the final saving of ₹7.34 lakh have not been intimated (September 2025).

**Grant No. 16 - SOCIAL JUSTICE, EMPOWERMENT/WELFARE OF SCHEDULE CASTES AND BACKWARD CLASSES & ANTODAYA (SEWA)/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, 4059-Capital Outlay on Public Works, 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other B. Cs and Minorities, 4235-Capital Outlay on Social Security and Welfare)**

**Revenue**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,20,61,97,59	<b>1,31,83,65,59</b>	<b>1,27,02,28,66</b>	<b>(-)4,81,36,93</b>
Supplementary	11,21,68,00			

Amount surrendered during the year

(March 2025)

4,85,44,97

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	49,51,20	<b>49,51,20</b>	<b>7,90,20</b>	<b>(-)41,61,00</b>
Supplementary	..			

Amount surrendered during the year

(March 2025)

41,61,00

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹48,136.93 lakh, surrender of ₹48,544.97 lakh on 31 March 2025 proved unrealistic.

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

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-95-Setting up hostel for denotified tribes students at Jind	O	52.13	38.78	38.78	..	Surrender of funds was mainly due to vacant post, less engagement of contractual staff, less cases received, non-receipt of leave travel concession claims offset by excess due to hike in rent amount for rented building.
	R	-13.35				
2225-01-001-97-Pre-Examination Training Centres for Scheduled Castes Candidates	O	147.10	114.02	114.02	..	Surrender of funds was mainly due to vacant post & Diminishing cadre, less receipt of medical reimbursement claims offset by excess due to more receipt of claims of travel allowance.
	R	-33.08				
2225-01-102-96-Monetary Relief to the Victims of Atrocities	O	2,800.00	1,749.16	1,749.16	..	Surrender of funds was due to less grant received from Government of India.
	R	-1,050.84				
2225-01-190-95-Establishment of Haryana Scheduled Caste Commission	O	300.00	250.00	250.00	..	Surrender of funds was due to less receipt of demands
	R	-50.00				

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-190-97- Establishment of Haryana State Commission for Safai Karamcharis	O	100.00	80.00	80.00	..	Surrender of funds was due to non-receipt of demand under contributions.
	R	-20.00				
2225-01-190-98- Establishment of Haryana Kesh Kala and Kaushal Vikas Board	O	50.00	50.00	50.00	..	Surrender of funds was due to less receipt of demands.
	S	59.00				
	R	-59.00				
2225-01-190-99- Establishment of Haryana Vimukt Ghumantu Jati Vikas Board	O	150.00	85.00	85.00	..	Surrender of funds was due to less receipt of demands.
	R	-65.00				
2225-01-277-68-Pre-Matric Scholarship to Scheduled Castes students scheme Renamed as and other- Component-I	O	400.00	..	..	..	Surrender of entire provision was due to the non-receipt of proposal from the Secondary Education Department because the state scheme is more beneficial than central scheme.
	R	-400.00				
2225-01-277-80- Upgradation of Merit to SC/ST Students	O	25.00	..	..	..	Surrender of entire provision was due to proposal was sought from school education department but non-receipt of proposal has been received till date.
	R	-25.00				

## 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	400.00	307.45	307.45	..	Surrender of funds was due to amendment/charge in the scheme was pending between the higher education department and this department.
	R	-92.55				
2225-01-283-99-Dr. B.R. Ambedkar Housing Navinikaran Yojana	O	20,000.00	1,509.20	1,509.20	..	Surrender of funds was due to amendment in the scheme.
	R	-18,490.80				
2225-01-793-77-Pradhan Mantri Anusucit Jaati Abhyuday Yojana (PM-AJAY)	O	3,800.00	..	..	..	Surrender of entire provision was due to budget has been transfer from this scheme to three sub-schemes under the scheme.
	R	-3,800.00				
2225-01-800-84-Publicity Scheme	O	50.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India.
	R	-50.00				
2225-01-800-89-Mukhyamantri Samajik Samrasta Antarjatiya Vivah Shagun Yojna	O	5,000.00	4,000.00	4,000.00	..	Surrender of funds was due to less receipt of grant from Government of India.
	R	-1,000.00				

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-277-92- Construction of hostel for OBC Boys & Girls	O	200.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the Secondary Education Department/institutes.
	R	-200.00				
2225-03-277-95-Pre-matric scholarship to B.C. Students renamed as for OBC, EBC and DNT Students Component -I	O	100.00	..	..	..	Surrender of entire provision was due to the non-receipt of proposal from the Secondary Education Department because the state scheme is more beneficial than central scheme.
	R	-100.00				
2235-02-101-64-Control of Drug Trafficking and setting up de-addiction centre in Haryana	O	200.00	..	..	..	Surrender of entire provision was due to non-receipt of budget proposal from the drug de-addiction centers & demand from the Non-governmental organizations for state awards.
	R	-200.00				
2235-02-101-67-District Rehabilitation Centre, Bhiwani Renamed as District Rehabilitation Centre	O	72.45	62.35	62.35	..	Surrender of funds was mainly due to non-filling of vacant posts and less receipt of leave travel concession claims offset by excess due to payment of pending arrears of dearness allowances.
	R	-10.10				

## 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	508.01	344.76	344.76	..	Surrender of funds was mainly due non-filling up of vacant posts, less engagement of contractual staff under outsourcings policy, less receipt of leave travel concession & ex-gratia claims and less purchase of miscellaneous items offset by excess due to more engagement of professional staffs.
	R	-163.25				
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 applicants.
	R	-20.00				
2235-02-104-97-Establishment of day care centre for Senior citizen (Newly Named) Establishmet of Sr. Citizen clubs in all Districts Urban Estates of Haryana	O	70.00	17.80	17.80	..	Surrender of funds was due to less receipt of grant-in-aid demands from DSWOs.
	R	-52.20				

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-104-99-Home for Aged & Infirms	O	40.12	21.97	21.97	..	Surrender of funds was due to non-filling up of vacant posts and less appointment of contractual staff offset by excess due to more receipt of leave travel concession claims from the employees.
	R	-18.15				
2235-02-105-99-National Action Plan for Drug De-addiction and Rehabilitation	O	200.00	100.00	100.00	..	Surrender of funds was due to less receipt of grant-in-aid claims from Government of India.
	R	-100.00				
2235-02-190-97-Mukhyamantri Antyodaya Parivar Utthan Mission	O	300.00	30.00	30.00	..	Surrender of funds was due to less receipt of grant-in-aid claims and non-receipt of demand for grant for creation of capital assets.
	R	-270.00				
2235-02-190-98-G.I.A. to Haryana State Social Welfare Advisory Board (100%)	O	430.00	180.00	180.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
	R	-250.00				

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-199-97-Grant-in-aid to NGOs/VOs/Trust/Societies/Corporates of Senior Citizen Welfare	O .. S 80.00 R -80.00	..	..	..	Surrender of entire provision was due to non-receipt of demands from DSWOs.
2235-02-199-98-National Action Plan for Senior Citizens	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to less receipt of grant-in-aid claims from Government of India.
2235-60-102-87-Financial Assistance for Stage III and IV cancer patients	O .. S 330.00 R -132.49	197.51	197.51	..	Surrender of funds was due to less enrolment of pensions beneficiaries under this scheme.
2235-60-200-75-Dr.Shyama Prasad Mukherjee Durghatna Sahayta Yojana	O 30.00 R -11.00	19.00	19.00	..	Surrender of funds was due to less receipt of other charges claims.
2235-60-200-76-Provision for Financial Assistance to War Widows of Defence Forces Personnels	O 134.00 R -27.45	106.55	106.55	..	Surrender of funds was due to decrease in number of beneficiaries of war widows of defence forces personnel's.

## 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 -425.50	74.50	74.50	..	Surrender of funds was due to less ex-gratia claims.
2235-60-200-78-Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings / Projects	O 1,140.00 R -1,140.00	..	..	..	Surrender of entire provision was due to non-finalization of project.
2235-60-200-81-Provision for Sainik School	O 1,900.00 R -662.39	1,237.61	1,237.61	..	Surrender of funds was due to less receipt of grant for creation of capital assets and other charges demand.
2235-60-200-82-Provision for incentive to Rashtriya Indian Military Academy	O 300.00 R -33.11	266.89	266.89	..	Surrender of funds was due to less receipt of claims under the scheme.
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 claims.

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-95- Rewards to Soldiers, Sailors and Airmen for acts of gallantry in the Kashmir Campaign etc.	O 1,600.00 R -358.80	1,241.20	1,241.20	..	Surrender of funds was due to decrease in the number of beneficiaries.
2235-60-200-96-Provision for financial assistance to ESM above the age of 60 years	O 1,350.00 R -211.40	1,138.60	1,138.60	..	Surrender of funds was due to decrease in number of beneficiaries.
2235-60-200-97-Provision for financial assistance to widows of ESM not in receipt of family pension	O 3,200.00 R -498.32	2,701.68	2,701.68	..	Surrender of funds was due to decrease in number of beneficiaries.
2250-51-102-98-Tourism Scheme Outside the State Haryana Under Swaran Jayanti Programme (99-Sindhu Darshan Yatra)	O 60.00 R -44.60	15.40	15.40	..	Surrender of funds was due to non-receipt of claims from pilgrims.

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2250-51-103-97- Commission under the Sikh Gurudwara Act,1925	O	200.01	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025).
	R	-200.01				
2250-51-103-98-Gurdwara Elections under the Sikh Gurudwaras Act, 1925	O	96.50	54.64	54.64	..	Reasons for surrender of ₹41.86 were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025).
	R	-41.86				

(3) A case of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered less than the actual saving, resulted in an amount remained unsurrendered is discussed on next page:-

## 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 Handicaped and Destitute Women & Widows Staff at District Level (98-Establishment Expenses)	O 2,985.30 R -508.18	2,477.12	2,475.78	(-) 1.34	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of leave travel concession & medical bills claims, less engagement of professional and special services from HARTRON & contractual staff offset by excess due to more receipt of other charges demand. Reasons for the final saving of ₹1.34 lakh have not been intimated (September 2025).

(4) Four cases of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered more than the actual saving, resulted in an amount remained unsurrendered are discussed on next page:-

## 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	355.00	169.81	169.83	(+) 0.02	Surrender of funds was mainly due to non-engagement of staff/manpower and vacant post of Member Secretary, non-purchase of new vehicles, less receipt of leave travel concession claims and less receipt of bills received for repair of vehicles offset by excess due to pending bill of rent for the financial year 2023-24 and more engagement of contractual staff. Reasons for the final excess of ₹0.02 lakh have not been intimated (September 2025).
	R	-185.19				
2225-03-277- 93-Post Matric Scholarship to BC Students Renamed as for OBC, EBC and DNT Students Component - II	O	7,500.00	772.95	782.38	(+) 9.43	Surrender of funds was due to less grant received from Government of India. Reasons for the final excess of ₹9.43 lakh have not been intimated (September 2025).
	R	-6,727.05				

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-98- Expenditure on D.S.S. & A. Board (98- Establishment Expenses)	O 2,757.00 R -1,164.08	1,592.92	1,593.67	(+) 0.75	Surrender of funds was mainly due to non-filling up of vacant post, non-conducting of training programme during the year, less receipt of leave travel concession & rent claim, less purchase of office items and less engagement of daily wages staff offset by excess due to purchase of new vehicle & more engagement of contractual staff. Reasons for the final excess of ₹0.75 lakh have not been intimated (September 2025).
2250-51-102-97-Haryana Teerth Yatra Yojna	O 70.00 R -59.78	10.22	58.65	(+) 48.43	Surrender of funds was due to less Teerath Yatri identified as per norms. Reasons for the final excess of ₹48.43 lakh have not been intimated (September 2025).

(5) Four 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 are discussed on next page. 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:-

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001- 98-District Staff	O 3,761.00 S 530.00 R -1,491.49	2,799.51	2,799.58	(+) 0.07	Surrender of funds was mainly due to vacant posts, less receipt of compensation cases related to manual scavenging, less engagement of contractual staff and professional staff under outsourcing policy, less receipt of leave travel concession and non-conducting of training programme. Reasons for the final excess of ₹0.07 lakh have not been intimated (September 2025).
2225-01-001- 99- Headquarter Staff (98- Establishment Expenses)	O 886.50 S 125.00 R -250.52	760.98	761.44	(+) 0.46	Surrender of funds was mainly due to vacant posts, non-receipt of demands of legal fee to counsels, less receipt of medical and leave travel concession claims and non filling up the posts of apprentices offset by excess due to more receipt of ex-gratia claims. Reasons for the final excess of ₹0.46 lakh have not been intimated (September 2025).

## Grant No. 16- Contd.

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 13,500.00 S 87.00 R -6,000.00	7,587.00	7,650.94	(+) 63.94	Surrender of funds was due to non-receipt of claims under scholarships and stipends. Reasons for the final excess of ₹63.94 lakh have not been intimated (September 2025).
2235-02-001- 99-Staff for Headquarters (SJE) (98- Establishment Expenses)	O 1,039.70 S 70.00 R -178.14	931.56	981.43	(+) 49.87	Surrender of funds was mainly due to non-filling up of vacant posts, less repair of office vehicles of headquarters, less receipt of leave travel concession & medical reimbursement claims from the employees, less engagement of contractual workers for the implementation of various pension & other scheme in headquarters offset by excess due to more engagement of professional staff and hike in rent rates. Reasons for the final excess of ₹49.87 lakh have not been intimated (September 2025).

## Grant No. 16- Contd.

(6) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277-72-Research and Studies	O R	1.00 15.05	16.05	16.05	..	Reasons for augmentation of ₹15.05 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025).
2225-01-789-93-Financial Assistance to Institution / Societies belonging to SC and BC	O R	30.00 33.00	63.00	63.00	..	Augmentation of provision through re-appropriation was due to more receipt of demands
2225-01-793-77-Pradhan Mantri Anusucit Jaati Abhyuday Yojana (PM-AJAY) (98-Construction/Repair of Hostel for SC)	O S R	.. 1.00 167.00	168.00	168.00	..	Augmentation of provision through re-appropriation was due to new sub-scheme under PM-AJAY and grant received from government of india.
2225-01-793-77-Pradhan Mantri Anusucit Jaati Abhyuday Yojana (PM-AJAY) (99-Grant-in-aid Component)	O S R	.. 1.00 550.18	551.18	551.18	..	Augmentation of provision through re-appropriation was due to new sub-scheme under PM-AJAY and grant received from Government of India in this scheme.

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-800-82- Mukhyamantri Vivah Shagun Yojna	O 16,000.00 S 3,000.00 R 5,931.24	24,931.24	24,931.24	..	Augmentation of provision through re-appropriation was due to more receipt of other charges claims.
2235-03-102-99-Family benefit scheme	O 900.00 R 169.65	1,069.65	1,069.65	..	Augmentation of provision through re-appropriation was due to more grant-in-aid claims from Government of India.
2235-60-102-88-Shubhra Jyotsana Pension Scheme	O 900.00 R 95.00	995.00	995.00	..	Augmentation of provision through re-appropriation was due to more enrolments of pensions beneficiary under this scheme.

(7) One case of re-appropriation order issued by the Finance Department on 31 March 2025, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision is discussed on next page:-

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2250-51-800-99-Misc. Trade Fairs	O	200.00	..	195.60	(+) 195.60	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025). Reasons for the final excess of ₹195.60 lakh have not been intimated (September 2025).
	R	-200.00				

## Capital

## Voted Grant

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

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-51-56- Purchase of land/ construction of office Building/ Sainik Sadan/ Museum Hall	O	860.00	375.20	375.20	..	Surrender of funds was due to non-receipt of major works claims offset by excess due to increase in area of plot from 884 Sq. mtr to 938 Sq. mtr after mapping of as intimated by HSVP Panchkula.
	R	-484.80				
4225-01-800-99- Construction of Kalyan Bhawan	O	400.00	..	..	..	Surrender of entire provision was due to non-receipt of confirmation from HSVP, Haryana.
	R	-400.00				

## Grant No. 16- Concl'd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4225-03-190-99- Share Capital To Haryana Backward Classes Kalyan Nigam, Chandigarh	O	490.00	415.00	415.00	..	Surrender of funds was due to less receipt of investment demand.
	R	-75.00				
4235-02-101-93-Purchase of Institutional Plot for Construction of Building of Directorate (Swaran Jayanti)	O	2,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025).
	R	-2,000.00				
4235-02-101-98-G.I.B. Panipat (Boys/Girls)	O	200.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025).
	R	-200.00				
4235-02-104-99-Home for Aged and Infirms Rewari (Swaran Jayanti Project) Renamed as Old Age Homes	O	1,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 16/25- 26/Re-appn 24-25/141-42 dated 08.05.2025).
	R	-1,000.00				

**Grant No. 17 - PUBLIC WORKS (BUILDING 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**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	53,36,16,60	61,23,87,12	57,50,68,56	(-)3,73,18,56
Supplementary	7,87,70,52			

Amount surrendered during the year 6,34,81,20

(March 2025)

**Charged**

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

Amount surrendered during the year 5,00

(March 2025)

**Capital**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	51,91,56,00	52,14,16,20	32,87,61,05*	(-)19,26,55,15
Supplementary	22,60,20			

Amount surrendered during the year 24,86,50,70

(March 2025)

**Charged**

Original	80,00,00	80,00,00	72,87,80	(-)7,12,20
Supplementary	..			

Amount surrendered during the year 9,83,26

(March 2025)

\*Does not include an expenditure of ₹14,893.22 lakh met out from Contingency Fund during the year 2024-25.

## Grant No. 17- Contd.

## Revenue

## Voted Grant

(1) Against the available saving of ₹37,318.56 lakh, surrender of ₹63,481.20 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹37,318.56 lakh, the supplementary grant of ₹78,770.52 lakh obtained in December 2024 and March 2025 proved excessive.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-799- Suspense	O 1,100.00	1,100.00	95.75	(-)1,004.25	Reasons for the final saving of ₹1,004.25 lakh have not been intimated (September 2025).
2216-02-192- 99-Paradhan Mantri Awas Yojna (Urban Normal)	O 15,000.00 R -14,895.64	104.36	104.36	..	Reasons for surrender of ₹14,895.64 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
2216-02-789- 99-Pardhan Mantri Awas Yojna (Urban SC)	O 10,000.00 R -10,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-800-98-Lease Charges	O	35.00	12.39	12.39	..	Reasons for surrender of ₹22.61 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/ 25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
	R	-22.61				
3053-01-190-99-Scheme for Viability Gap Funding (RCS-UDAN) (98-NSOP UDAN (Non Scheduled Operator Permit))	O	100.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/ 25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
	R	-100.00				
3053-01-190-99-Scheme for Viability Gap Funding (RCS-UDAN) (99-RCS UDAN (Regional Connectivity Scheme)-))	O	100.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
	R	-100.00				
3053-80-001-99-Head Quarter Staff	O	312.00	255.38	255.38	..	Surrender of funds was mainly due to less receipt of medical reimbursement & leave travel concession claims, non-receipt of ex-gratia claims, less touring by the officials and some post remained vacant offset by excess due to payment of enhanced dearness allowances.
	R	-56.62				

## 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	100.00	45.00	45.00	..	Surrender of funds was due to grant was received as per requirements.
	R	-55.00				
3054-01-337-98-Relief for toll charges for road users of National Highways in the State of Haryana	O	10.00	..	..	..	Surrender of entire provision was due to non-receipt of toll claims for releif of toll charges for roads users of national highways in the state, nil expenditure is booked under this head of account.
	R	-10.00				
3054-80-001-99-Establishment Charges (Pro rata) transferred from 2059-Public Works	O	49,500.00	49,500.00	42,477.56	(-)7,022.44	Reasons for the final saving of ₹7,022.44 lakh have not been intimated (September 2025).
3054-80-052-99-Establishment Charges (Pro rata) transferred from 2059-Public Works	O	850.00	850.00	439.36	(-)410.64	Reasons for the final saving of ₹410.64 lakh have not been intimated (September 2025).
3055-51-792-51-NA	O	100.00	0.30	0.30	..	Surrender of funds was due to less receipt of write off loans/losses claims.
	R	-99.70				

## Grant No. 17- Contd.

(4) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered less than the actual saving, resulted in an amount remained unsundered :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-60-053-99- Maintenance & Repair	O 1,000.00 R -390.36	609.64	468.16	(-) 141.48	Surrender of funds was due to less functions/ events organised by government/local administrations in respect of very very important person (VVIP's) in this scheme. Reasons for the final saving of ₹141.48 lakh have not been intimated (September 2025).

(5) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
2041-51-102-98-Road safety Awareness & Computeriza- tion of Regulatory wing	O 5,500.00 R -4,560.14	939.86	944.81	(+) 4.95	Surrender of funds was due to less hiring of vehicles for law and orders and non-receipt of claim of pending bills. Reasons for the final excess of ₹4.95 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3053-02-001-99-Scheme for Establishment Expenditure for Integrated Aviation Hub at Hisar	O	669.00	388.21	388.31	(+) 0.10	Surrender of funds was mainly due to less engagement of contractual employees, less touring by the officials, less requirement of office items and less purchase/repair of office vehicles offset by excess due to more receipt of electricity bill claims. Reasons for the final excess of ₹0.10 lakh have not been intimated (September 2025).
	R	-280.79				
3054-01-337-99-Maintenance and Repair of National Highway Works	O	30.00	2.06	2.10	(+) 0.04	Surrender of funds was due to less sanctioning of new maintenance and repair work of national highways under this head of accounts. Reasons for the final excess of ₹0.04 lakh have not been intimated (September 2025).
	R	-27.94				

## 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 25,568.60 R -5,417.63	20,150.97	20,428.05	(+) 277.08	Surrender of funds was due to non-filling up of vacant posts less receipt of ex-gratia, leave travel concession & medical reimbursement claims, purchasing order of office items not placed offset by excess due to more receipt of medical reimbursement claims and addition of new AMC buses in fleet. Reasons for the final excess of ₹277.08 lakh have not been intimated (September 2025).
3055-51-201-99-A-Management	O 18,098.00 R -2,656.95	15,441.05	15,441.29	(+) 0.24	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims and less purchase of office items offset by excess due to more engagement of contractual staff. Reasons for the final excess of ₹0.24 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-800-97-C-Repair and Maintenance	O 1,114.60 R -286.41	828.19	860.05	(+) 31.86	Surrender of funds was mainly due to non-filling up of vacant post, less reappear and maintenance of office works and less deployment of contractual staff offset by excess due to more receipt of leave travel concession & medical reimbursement claims. Reasons for the final excess of ₹31.86 lakh have not been intimated (September 2025).
3055-51-800-99-A-Management	O 364.30 R -46.06	318.24	318.37	(+) 0.13	Surrender of funds was mainly due to non-filling up of vacant post and less receipt of leave travel concession claims and less touring by the officers/officials offset by excess due to more receipt of medical reimbursement claims. Reasons for the final excess of ₹0.13 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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 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
2059-80-001-94-Land Acquisition Officer	O 540.00 S 3.00 R -193.36	349.64	349.64	..	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 staff under outsourcing policy and less touring by the officers/officials offset by excess due to payment of dearness allowance arrears.
2059-80-001-97-Supervision	O 2,826.00 S 5.00 R -364.26	2,466.74	2,466.74	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & leave travel concession claims and less deployment of persons for apprenticeship offset by excess due to more engagement of contractual staff and payment of dearness allowances arrears.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 99-Direction	O 4,105.00 S 12.00 R -596.66	3,520.34	3,520.34	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of staff under outsourcing policy and less receipt of leave travel concession claims offset by excess due to more receipt of medical reimbursement and ex-gratia claims.

(7) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 by the Finance Department. There was no need for obtaining the supplementary grant as there is 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
2216-02-192- 98-Mukhya Mantri Shehri Awas Yojana	O .. S 12,704.52 R -12,704.52	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).

**Grant No. 17- Contd.**

(8) One case in which the supplementary grant has been obtained and later on a part of supplementary grant surrendered through re-appropriation on 31 March 2025 by the Finance Department less than the actual saving, that resulted in an amount remained unsurrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-03-337- 51-Na	O 4,000.00 S 5,000.00 R -2,067.08	6,932.92	6,775.77	(-) 157.15	Surrender of funds was due to transfer of some new works from this scheme to 5054-major head. Reasons for the final saving of ₹157.15 lakh have not been intimated (September 2025).

(9) Two cases in which the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2025 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 is discussed on next page:-

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2041-51-102-99-Inspection Staff	O 5,494.00 S 575.00 R -1,205.96	4,863.04	4,872.37	(+) 9.33	Surrender of funds was mainly due to vacant post and retirement of some employees, some field offices proposed to shift locations for which sanctions are in pipelines, less receipt of medical reimbursement, energy bills & leave travel concession claims offset by excess due to more hiring of contractual employees. Reasons for the final excess of ₹9.33 lakh have not been intimated (September 2025).
3055-51-201-98-B-Operations	O 2,31,281.00 S 5,770.00 R -12,301.06	2,24,749.94	2,27,877.41	(+)3,127.47	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, travel expenses and ex-gratia claims, and less purchase of office items offset by excess due to more engagement of contractual staff and payment of previous pending electricity bills. Reasons for the final excess of ₹3,127.47 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

(10) One case in which the supplementary grant has been obtained and later on a part of supplementary grant was surrendered more than the actual saving through re-appropriation, that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately is discussed on next page:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-001- 99-Central Offices (98- Establishment Expenses)	O 3,458.70 S 3,000.00 R -1,204.01	5,254.69	5,271.49	(+)16.80	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of payment of HAPPY scheme, less deployment of apprentices for scholarship & stipends and non-conducting of training programme offset by excess due to pending bill of leave travel concession for the block year 2019-23 and more receipt of ex-gratia claims. Reasons for the final excess of ₹16.80 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

(11) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-104-99-Non-residential buildings hired/ requisitioned / leased by P.W.D.	O	50.00	107.77	107.77	..	Reasons for Augmentation of ₹57.77 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
	R	57.77				
2216-03-196-99-Paradhan Mantri Awas Yojna (Rural Normal)	O	6,072.00	11,990.27	11,990.27	..	Augmentation of provision through reappropriation was due to more receipt of grant-in-aid demand from the Government of India.
	R	5,918.27				
2216-03-789-99-Paradhan Mantri Awas Yojna (Rural SC)	O	4,968.00	11,520.05	11,520.05	..	Augmentation of provision through reappropriation was due due to more receipt of grant-in-aid demand from the Government of India.
	R	6,552.05				
2216-05-001-99-Direction and Administration (Amount transferred pro-rata provision of Estt. to 2059-Public Works)	O	2,500.00	2,500.00	12,747.83	(+)10,247.83	Reasons for the final excess of ₹10,247.83 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-052-99-Machinery and Equipment charges transferred to 2059-Public Works	O 50.00	50.00	131.85	(+) 81.85	Reasons for the final excess of ₹81.85 lakh have not been intimated (September 2025).
2216-80-001-99-To Establish the Directorate Office	O 142.00 R 42.94	184.94	184.94	..	Augmentation of provision through reappropriation was due to payment of pending bills for final year 2023-24 at professional staff and more engagement of contractual staff for implementing new open schemes.
3054-80-797-99-Transfer from CRF- Inter Account Transfer	O 15,000.00	15,000.00	18,900.00	(+)3,900.00	Reasons for the final excess of ₹3,900 lakh have not been intimated (September 2025).

(12) One case of re-appropriation order issued by the Finance Department on 31 March 2025 in which entire of budget provision surrendered through re-appropriation order, resulted in excess expenditure incurred: is discussed on next page:-

## 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 12,550.00 R -12,550.00	..	12,550.00	(+)12,550.00	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹12,550 lakh have not been intimated (September 2025).

(13) One case of re-appropriation order issued by the Finance Department on 31 March 2025 in which funds were augmented less than the actual expenditure, resulted in excess expenditure incurred is discusse below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-052- 96-Machinery	O 520.50 R 17.59	538.09	639.19	(+) 101.10	Reasons for Augmentation of ₹17.59 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹101.10 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

(14) In the following cases, the supplementary grant has been obtained insufficiently and later on re-appropriation order issued by the Finance Department on 31 March 2025 in which amount was augmented through re-appropriation order was less than the actual expenditure resulted in excess expenditure incurred discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001-95- Architectural Unit (98- Establishment Expenses)	O 1,482.90 R -456.98	1,025.92	1,026.20	(+) 0.28	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & medical reimbursement claims, non finalization of purchase, less engagement of professional staff under outsourcing policy offset by excess due to more receipt of ex-gratia claims. Reasons for the final excess of ₹0.28 lakh have not been intimated (September 2025).
3054-04-337-98-Rural Roads	O 40,000.00 S 31,000.00 R 10,293.76	81,293.76	84,123.05	(+)2,829.29	Augmentation of provision through re-appropriation was due to more sanctioning of new works under this head of accounts. Reasons for the final excess of ₹2,829.29 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-04-337- 99-District Roads	O S R	4,000.00 6,000.00 991.66	10,991.66	11,276.41	(+) 284.75	Augmentation of provision through re-appropriation was due to more sanctioning of new works under this head of accounts and book transfer of statutory deduction i.e. security, goods and service tax. Reasons for the final excess of ₹284.75 lakh have not been intimated (September 2025).

**Capital****Voted Grant**

(15) Against the available saving of ₹1,92,655.15 lakh, surrender of ₹2,48,650.70 lakh on 31 March 2025 proved unrealistic.

(16) In view of overall saving of ₹1,92,655.15 lakh, the supplementary grant of ₹2,260.20 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

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

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051- 61- Construction of Administrative Complex and Judicial Complex Kalka in Sector 27 Pinjor Kalka	O R	500.00 -500.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/ G.No. 17/ 25- 26/Re-appn 24-25/175-76 dated 15.05.2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-63- Construction of Lawyer Chambers Complex in Karnal	O 32.00 R -32.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/ 25- 26/Re-appn 24-25 /175-76 dated 15.05.2025).
4216-01-106-99- Administration of Justice	O 5,000.00 R -5,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
5053-60-052-98-Air Traffic Control facilities at different Aerodromes	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of stores and equipments claims.
5053-60-052-99-Purchase of Spare Parts, Air Crafts & Other Equipments	O 11,000.00 R -2,898.66	8,101.34	8,101.34	..	Surrender of funds was mainly due to less purchasing of office items, non-purchase of furniture items and less purchase/repair of office vehicles.

## 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 (98- Construction of Bridges and Railway Over Bridges under National Capital Region Scheme)	O 8,000.00 R -3,607.24	4,392.76	4,392.76	..	Surrender of funds was due to less sanctioning of new works under this scheme.
5054-04-337-47-Creation of Urban Infrastructure under Urban Infrastructure Development Fund (UIDF) of National Housing Bank	O 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025).
5054-04-337-49-Rural Road under PMGSY Scheme	O 25,200.00 R -25,115.44	84.56	84.56	..	Surrender of funds was due to PMGSY is a central sponsored sharing scheme and expenditure was incurred as per the receipt of funds.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Roads (98-Construction strengthening/ widening and bye passes of roads for National Capital Region Scheme)	O 10,000.00 R -5,001.99	4,998.01	4,998.01	..	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 2,500.00 R -1,143.98	1,356.02	1,356.02	..	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 1,000.00 R -1,000.00	..	..	..	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/ G.No. 17/25-26/Re-appn 24-25/175-76 dated 15.05.2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5055-51-050-77-Purchase of Land and Construction of Building for Regulatory Wing	O 2,000.00 R -1,669.77	330.23	330.23	..	Surrender of funds was due to project work could not be started but work is in the pipeline.
5055-51-102-77-Haryana Roadways Depots	O 18,000.00 R -16,463.86	1,536.14	1,536.14	..	Surrender of funds was due to less purchase of office items.
7055-51-190-99-Loans to Haryana Rail Infrastructure Development (HRIDC)	O 1,00,000.00 R -80,300.00	19,700.00	19,700.00	..	Surrender of funds was due to receipt of state share from railway authority.

(18) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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
4059-60-051-98-Administration of Justice	O 8,000.00 R -5,090.34	2,909.66	2,993.76	(+) 84.10	Reasons for surrender of ₹5,090.34 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹84.10 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-76-Swaran Jayanti Scheme for Residential Complex/ Transit Flats at Sub Division Level	O	200.00	8.21	8.97	(+) 0.76	Reasons for surrender of ₹191.79 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹0.76 lakh have not been intimated (September 2025).
	R	-191.79				
4216-01-106-96-Public Works	O	1,500.00	669.87	716.89	(+) 47.02	Surrender of funds was due to non-sanctioning of new works under this scheme. Reasons for the final excess of ₹47.02 lakh have not been intimated (September 2025).
	R	-830.13				
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	20,000.00	16,515.02	17,108.58	(+)593.56	Surrender of funds was due to utility shifting the progress of ongoing works. Reasons for the final excess of ₹593.56 lakh have not been intimated (September 2025).
	R	-3,484.98				

## 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 17,000.00 R -6,398.37	10,601.63	10,775.74	(+) 174.11	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 the final excess of ₹174.11 lakh have not been intimated (September 2025).
5054-04-337-98-Rural Roads (99-Construction strengthening/ widening and bye passes of roads for State Scheme)	O 1,20,000.00 R -6,840.97	1,13,159.03	1,15,224.59	(+)2,065.56	Surrender of funds was due to start of work in the last month of financial year. Reasons for the final excess of ₹2,065.56 lakh have not been intimated (September 2025).
5054-04-337-99-District Roads (98-Construction strengthening/ widening under National Capital Region Scheme)	O 13,000.00 R -5,679.09	7,320.91	7,829.63	(+) 508.72	Surrender of funds was due to non-sanctioning of new works under this scheme. Reasons for the final excess of ₹508.72 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 -5,700.64	1,299.36	1,386.34	(+) 86.98	Surrender of funds was due to non-sanctioning of new roads/projects under this scheme. Reasons for the final excess of ₹86.98 lakh have not been intimated (September 2025).
5054-80-800-98- Construction of New Railway Lines in Haryana State	O 5,000.00 R -4,925.68	74.32	127.08	(+) 52.76	Reasons for surrender of ₹4,925.68 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹52.76 lakh have not been intimated (September 2025).
5055-51-050-78-Haryana Roadways Depots	O 20,000.00 R -18,079.34	1,920.66	11,684.11	(+)9,763.45	Surrender of funds was due to less construction work at field offices. Reasons for the final excess of ₹9,763.45 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5055-51-800-77-Driver Training School	O 50.00 R -41.04	8.96	9.96	(+) 1.00	Surrender of funds was due to less hiring of private vehicles for law and order. Reasons for the final excess of ₹1.00 lakh have not been intimated (September 2025).

(19) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025 in which whole budget provision surrendered through re-appropriation order, resulted in excess expenditure incurred.

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 45,000.00 R -45,000.00	..	41,196.11	(+)41,196.11	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹41,196.11 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-102-99- Maintenance of Aerodromes	O 3,500.00 R -3,500.00	..	2,075.63	(+)2,075.63	Reasons for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25- 26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹2,075.63 lakh have not been intimated (September 2025).

(20) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025, funds were surrendered less than the actual saving, resulted in an amount remained unsundered :-

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 -3,664.20	11,335.80	10,999.73	(-) 336.07	Surrender of funds was due to less sanctioning of works from Ministry of Road Transport & Highways (MoRTH). Reasons for the final saving of ₹336.07 lakh have not been intimated (September 2025).

## 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 -1,375.91	124.09	..	(-) 124.09	Surrender of funds was due to less sanctioning of new works under this scheme from National Bank for Agriculture and Rural Development (NABARD). Reasons for the final saving of ₹124.09 lakh have not been intimated (September 2025).
5054-04-337-99-District Roads (99- Construction strengthening/ widening and improvement of roads for State Scheme)	O 7,000.00 R -600.13	6,399.87	5,849.29	(-) 550.58	Surrender of funds was due to non clearance of bill as per revised budget in the last quarter as well as start of work in the last month of financial year. Reasons for the final saving of ₹550.58 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 -2,002.10	3,497.90	3,285.99	(-) 211.91	Surrender of funds was due to non-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 the final saving of ₹211.91 lakh have not been intimated (September 2025).
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 919.20 R -447.05	472.15	466.87	(-) 5.28	Surrender of funds was due to non-sanctioning of revised estimate of this work. Reasons for the final saving of ₹5.28 lakh have not been intimated (September 2025).

## Grant No. 17- Contd.

(21) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2025 in which funds were augmented less than the actual expenditure, resulted in excess expenditure incurred is discusse below:-

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 5,000.00 R 4,148.29	9,148.29	9,384.60	(+) 236.31	Augmentation of provision through re-appropriation was due to more sanctioning of new works and book transfer of amount of taxes, labour cess & security deduction. Reasons for the final excess of ₹236.31 lakh have not been intimated (September 2025).
5054-03-337-88- Construction of Roads in Haryana State (99- Construction strengthening/ widening and improvement of roads for State Scheme)	O 35,000.00 R 5,073.51	40,073.51	40,607.57	(+) 534.06	Augmentation of provision through re-appropriation was due to more sanctioning of new works and book transfer of amount of taxes, labour cess & security deduction. Reasons for the final excess of ₹534.06 lakh have not been intimated (September 2025).

***Charged Appropriation***

(22) Against the available saving of ₹712.20 lakh, surrender of ₹983.26 lakh on 31 March 2025. proved unrealistic.

## Grant No. 17- Contd.

(23) In the following case of re-appropriation order issued by the Finance Department on 31 March 2025, 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
5054-80-800-99-Research	O 8,000.00 R -983.25	7,016.75	7,287.80	(+) 271.05	Reasons for surrender of ₹983.25 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 17/25-26/Re-appn 24-25/175-76 dated 15.05.2025). Reasons for the final excess of ₹271.05 lakh have not been intimated (September 2025).

(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 2022-23, 2023-24 and 2024-25 are tabulated below:-

Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Direction & Administration Charges	Machinery and Equipment Charges to works outlay
					Percentage
(₹ in lakh)					
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
2024-25	3,52,174.01	82,146.89	4,709.03	23.33	1.34

**Grant No. 17- Contd.**


---

(25) **Suspense transactions:-** The expenditure under the grant includes ₹10,929.88 lakh under the head "Suspense".

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

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

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

(i) Purchases :- This sub head is now not being operated upon, except to adjust the outstanding items and will continue to be shown separately till 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.

**Grant No. 17- Contd.**

The details of transactions under "Suspense" in the grant during the year 2024-25 together with the opening and closing balances were as follows:-

Sub heads of Suspense	Opening balance Debit (+) Credit (-)	Debit (₹ in lakh)	Credit	Closing balance Debit (+) Credit (-)
Purchase	(-)21.18*	0	0	(-)21.18*
Stock	(+)14,329.19	(+)1,324.31	(-)1,473.39	(+)14,180.11
Miscellaneous Public Works Advances	(+)5,226.23	(+)991.29	(-)746.45	(+)5,471.07
Workshop Suspense	(-)8,700.12	0	0	(-)8,700.12
<b>Total</b>	<b>(+)10,834.12</b>	<b>(+)2,315.60</b>	<b>(-)2,219.84</b>	<b>(+)10,929.88</b>

\*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.

(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 ₹18,900.00 lakh was received during the year 2024-25 and there was an unadjusted credit balance of ₹20,072.85 lakh at the end of the year 2023-24. Against the total amount of ₹38,972.85 lakh, a sum of ₹10,999.73 lakh was spent during the year 2024-25, leaving a balance of ₹27,973.12 lakh at the credit under the Head 8449- Other Deposit Account as on 31 March 2025.

An account of the transactions of the Fund is given in Statement No. 21 of the Finance Accounts 2024-25.

**Grant No. 17- Concl'd.**

(27) The expenditure under the grant includes ₹5,000 lakh contributed to and ₹7,500.00 lakh met out of Reserve Funds as shown below:-

Reserve Fund and the purpose	Opening balance as on 01.04.2024	Contribution during 2024-25	Interest on accumulation under the Fund during 2024-25	Total Amount credited to the Fund during 2024-25	Expenditure during 2024-25	Balance as on 31 March 2025
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.	58,158.85	5,000.00	6,397.47	11,397.47	7,500.00	62,056.32
“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.	572.21	25.00	62.94	87.94	25.00	635.15

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 2024-25.

**Grant No. 18 - INFORMATION, PUBLIC RELATION, LANGUAGE AND  
CULTURE/PRINTING & STATIONERY**

**(Major Heads-2058-Stationery and Printing, 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 )**

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	4,58,51,52	4,58,51,52	4,04,29,37	(-)54,22,15
Supplementary	..			

Amount surrendered during the year

(March 2025) 75,21,90

*Charged*

<i>Original</i>	87,46	87,46	56,06	(-)31,40
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2025) 31,40

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,52,00,00	1,52,00,00	90,00,00	(-)62,00,00
Supplementary	..			

Amount surrendered during the year

(March 2025) 62,00,00

*Notes and Comments :*

## Grant No. 18- Contd.

## Revenue

## Voted Grant

(1) Against the available saving of ₹5,422.15 lakh, surrender of ₹7,521.90 lakh on 31 March 2025 proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-103-99- Establishment and printing Charges	O 2,412.46  R -450.71	1,961.75	1,961.75	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of papers and press material, less payment of Dearness Allowances, less receipt of ex-gratia, medical reimbursement and leave travel concession claims, less purchase of computer/ accessories and less requirement of office items/accessories offset by excess due to more maintenance works.

## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-01-105-99-Production of Films	O 1,735.00 R -313.49	1,421.51	1,421.51	..	Reason for the surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.18/Re-appn.Order 24-25/177-78 dated 15.05.2025).
2220-60-188-99-Financial Assistance to Non Government Charitable Trusts/ Organisations Engaged in Preserving the Rich Legacy of Important Historical Personages	O 800.00 R -800.00	..	..	..	Reason for the surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.18/Re-appn.Order 24-25/177-78 dated 15.05.2025).
2220-60-199-99-Grant-in-aid to Samvad Society	O 500.00 R -150.00	350.00	350.00	..	Surrender of funds was due to non-release of grant due to availability of bank balance in fixed deposit.
2220-60-800-91-Promotion of Modern Indian Art and Culture	O 500.00 R -500.00	..	..	..	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
2220-60-800-97-Promotion of Cultural Activities	O 5,000.00 R -3,648.50	1,351.50	1,351.50	..	Surrender of funds was mainly due to non-release of grant due to availability of bank balance in fixed deposit, less engagement of contractual staff, less payment of dearness allowances due to non-filling up of vacant posts, less organisation of hospitality/ entertainment functions, less purchase of computer/ accessories, less conduction of training programmes, less engagement of contractual staff under professional and special services, less consumption of electricity and non-filling up of vacant posts offset by excess due to more purchase/ repair of vehicles.

(3) The following two cases of re-appropriation order issued by the Finance Department on 31 March 2025 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. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-92-Setting up of Haryana Saraswati Heritage Development Board	O 600.00 R -450.00	150.00	297.74	(+) 147.74	Surrender of funds was due to non-release of grant due to availability of bank balance in fixed deposit. Reasons for the final excess of ₹147.74 lakh have not been intimated (September 2025).
2220-60-003-99-Research and Reference section	O 5,000.00 R -3,089.76	1,910.24	2,888.22	(+) 977.98	Surrender of funds was mainly due to less purchase of store items & public address equipment, less engagement of contractual staff, less hiring of artists due to less organisation of programmes, less expenditure on death case of pensioners and less requirement of office items/ accessories. Reasons for the final excess of ₹977.98 lakh have not been intimated (September 2025).

**Grant No. 18- Contd.**

(4) Excess 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 599.05 R 152.05	751.10	751.10	..	Augmentation of provision through re-appropriation was mainly due to shifting the clerical staff from Government Text Books Press, Panchkula under the Major Head 2202-General Education offset by saving due to less receipt of medical reimbursement and leave travel concession claims, less conduction of training programmes, less payment of incentives and less requirement of office items/accessories.
2058-51-104-99-Private presses	O 120.00 R 41.34	161.34	161.34	..	Augmentation of provision through reappropriation was due to election work done in public presses.

(5) The one case of re-appropriation order issued by the Finance Department on 31 March, 2025 in which budget provision was augmented less than the actual expenditure that resulted in excess expenditure incurred is discussed on next page:

## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-101- 97-Exhibition	O 3,000.00 R 572.97	3,572.97	4,496.92	(+) 923.95	Augmentation of provision through reappropriation was due to more expenditure on publicity work of government offset by saving mainly due to less purchase of office items and less purchase/repair of vehicles. Reasons for the final excess of ₹923.95 lakh have not been intimated (September 2025).

**Charged Appropriation**

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-104- 98-Other Government Presses	O 87.46 R -31.40	56.06	56.06	..	Surrender of funds was due to less court cases in Hon'ble Punjab and Haryana High Court.

**Capital****Voted Grant**

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

## Grant No. 18- Contd.

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	..	..	..	Surrender of entire provision was due to non- completion of the process as the specification of machinery process could not be finalized and non-availability of specialized staff to operate the machinery.
4202-04-101- 98-Purchase of Land and construction of Building for Cultural Heritage Centre, Regional Centre etc.	O 200.00 R -200.00	..	..	..	Surrender of entire provision was mainly due to non-construction work of buildings, non- demand of funds by Haryana Cultural Heritage Centre, Regional Centre.
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 departmental proposal for major works.

## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 12,800.00 R -3,800.00	9,000.00	9,000.00	..	Surrender of funds was due to less construction works.
4220-60-101-99- Construction of Memorial at Kurukshetra in the Memory of Late Sh. Guljari Lal Nanda	O 600.00 R -600.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/G.No.18/Re-appn.Order 24-25/177-78 dated 15.05.2025).

**Grant No. 18- Concl'd.**

Expenditure met out of Depreciation Reserve Fund Government Presses.

The expenditure under the grant includes ₹10.28 lakh contribution to Depreciation Reserve Fund during the year 2024-25. The balance at credit of Depreciation Reserve Fund ad on 31.03.2025 is as under: -

Reserve Fund and the purpose	Opening balance as on 01.04.2024	Contribution during 2024-25	Interest on accumulation under the Fund during 2024-25	Total Amount credited to the Fund during 2024-25	Expenditure during 2024-25	Balance as on 31 March 2025
1	2	3	4	5	6	7
(₹ in lakh)						
8115-104(1)-  (1)-Depreciation Fund- Government Non-Commercial Department & Undertakings (Government Presses) to meet the cost of Renewals and Replacements of Machinery and Furniture in Govt. Press)	2,114.68	10.28	152.72	163.00	---	2,277.68

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 2024-25.

**Grant No. 19 - ENERGY DEPARTMENT (POWER, NEW AND RENEWABLE ENERGY)/INDUSTRIES & COMMERCE/MSME/IRRIGATION AND WATER RESOURCES**

**(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**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,07,05,13,10	1,20,64,59,10	1,18,14,22,54	(-)2,50,36,56
Supplementary	13,59,46,00			

Amount surrendered during the year

(March 2025) 12,02,32,75

**Capital**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	34,99,52,00	35,49,52,00	30,61,43,80	(-)4,88,08,20
Supplementary	50,00,00			

Amount surrendered during the year

(March 2025) 7,88,87,74

*Charged*

<i>Original</i>	20,00,00	20,00,00	10,99,70	(-)9,00,30
<i>Supplementary</i>	..			

*Amount surrendered during the year*

*(March 2025)* 9,67,29

*Notes and Comments :*

**Grant No. 19- Contd.****Revenue****Voted Grant**

(1) Against the available saving of ₹25,036.56 lakh, surrender of ₹1,20,232.75 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹25,036.56 lakh, the supplementary grant of ₹1,35,946 lakh obtained in December 2024 and March 2025 proved excessive.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001- 89-Special Revenue	O 3,079.00 R -529.12	2,549.88	2,549.87	(-) 0.01	Surrender of funds was mainly due to non-clearance of leave travel concession bills in the treasury, non-filling up of vacant posts, non-receipt of demand for other charges from field offices, less payment of wages due to execution of desilting/deweeding work done through MGNREGA and non-receipt of demand for write-off loans/losses from field offices.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-92-Superintending Engineer	O 417.50 R -91.81	325.69	325.69	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2700-01-101-98-Other Maintenance Expenditure	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for maintenance due to non-allocation of closure on perennial channel.
2700-02-001-87-Deduct Transfer of Establishment Charges on Prorata Basis to Major Head 4700, 4701, 4711	O 70,040.00	70,040.00	..	(-)70,040.00	Reasons for the final saving of ₹70,040.00 lakh have not been intimated (September 2025).
2700-15-800-99-Interest on Capital	O 15,500.00 R -15,500.00	..	..	..	Reasons for surrender of entire provision were not mentioned. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/ 179-80 dated 15.05.2025).

## 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 7,885.00 R -2,169.59	5,715.41	5,715.41	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2700-18-001-92-Superintending Engineer	O 653.00 R -98.47	554.53	554.53	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2700-18-001-93-Chief Engineer	O 703.00 R -245.16	457.84	457.84	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-190-94- Contribution of State Revenue Share towards Upper Yamona River Board (UYRB)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for maintenance during 2024-25.
2700-80-190-95-Grant-in-aid to Haryana Water Resources	O 1,000.00 R -312.00	688.00	688.00	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2700-80-190-98-Grant-in-aid to Haryana Irrigation and Research Management Institute	O 800.00 R -251.06	548.94	548.94	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2700-80-792-Irrecoverable Loans Written Off (51-Na)	O 15.00	15.00	..	(-)15.00	Reasons for the final saving of ₹15.00 lakh have not been intimated (September 2025).

## 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 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.19/Re- appn. Order 24-25/ 179-80 dated 15.05.2025).
2701-08-101-97-Energy Charges	O 1,600.00 R -817.56	782.44	782.44	..	Surrender of funds was due to less receipt of actual bills from electricity department than anticipated demand.
2701-10-101-97-Energy Charges	O 2,000.00 R -364.23	1,635.77	1,635.77	..	Surrender of funds was due to less receipt of actual bills from electricity department than anticipated demand.
2702-03-103-96-Operation & Maintenance of Various Infrastructure for Development of Ground Water	O 25.00 R -25.00	..	..	..	Surrender of entire provision was due to time elapsed in administrative formalities for transfer of assets which led to non- expenditure under maintenance.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2702-80-001-99-Common Establishment of Ground Water Cell	O 817.00 R -154.42	662.58	662.58	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2705-51-188-97-Additional Top- up subsidy State Share to the farmers of all categories for covering maximum area under Micro Irrigation under the Scheme "PDMC-RKVY"	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.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2801-05-190-99-Uttar Haryana Bijli Vitran Nigam Limited	O 15,100.00 R -11,325.00	3,775.00	3,775.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2810-51-101-99-Grid Connected Rooftop SPV Power Plant Programme	O 1,240.00 R -1,117.65	122.35	122.35	..	Surrender of funds was due to late finalization of rate contract.

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-104-99-Research Design and Development in Renewable Energy	O	100.00	29.90	29.90	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
	R	-70.10				
2810-51-190-98-Energy Efficient Building Programme	O	120.00	87.75	87.75	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
	R	-32.25				
2810-51-190-99-Supporting Programme for promotion of New and Renewable Energy Source and Energy Conservation	O	250.00	175.00	175.00	..	Surrender of funds was due to non-filling up of vacant posts.
	R	-75.00				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-001-97- Enforcement of Handloom Act. 1985	O 15.00 R -15.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2851-51-101-95- Development of Infrastructure under New Enterprises Promotion Policy 2015	O 4,000.00 R -3,632.67	367.33	367.33	..	Surrender of funds was due to non-completion of eligibility milestones and less receipt of claims of startup warehousing/incubation centres 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 14,500.00 R -7,722.85	6,777.15	6,777.15	..	Surrender of funds was due to non-submission of relevant 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 regarding releasing the funds against the work executed at site.
2851-51-102-60-VAT Assistance in Operating Industries Cleaner Fules	O 2,500.00 R -2,500.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102- 61-Incentives for Electric Vehicles	O    3,000.00 R    -2,317.73	682.27	682.27	..	Surrender of funds was due to very less receipt of applications on the web portal of the department and the schemes under which applications have been received could not be disbursed due to non-submission of required documents.

## 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      200.00 R      -190.99	9.01	9.01	..	Surrender of funds was mainly due to non-filling up of vacant posts, less claims of Government vehicles for repair and maintenance, less payment of dearness allowance, less receipt of travelling allowance claims, less payment of salaries to contractual staff, less Jhanki performed for 15 August and 26 January by the offices and other miscellaneous items, non-receipt of leave travel concession claims from Haryana Traders Welfare Board (HTWB), non-receipt of medical reimbursement claims, less payment of electricity bills, less payment of petrol for Government vehicles and less purchase of IT and computer items.

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-63-Pradhan Mantri Formalisation of Micro food Processing Enterprises (PMFME)	O	5,000.00	4,166.67	4,166.67	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
	R	-833.33				
2851-51-102-69-Rebate on Interest to Entrepreneurs with the Disabilities for purchase of Industrial Plots	O	125.00	..	..	..	Surrender of entire provision was due to less receipt of funds from HSIIDC upto June 2024 and the same has not been approved for release by the Finance Department.
	R	-125.00				
2851-51-102-71-MSME Cluster Development	O	500.00	134.83	134.83	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
	R	-365.17				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-74-Promotion of Handloom, Handicrafts and Exports	O 60.00 R -55.18	4.82	4.82	..	Surrender of funds was due to less finalization of State Handicrafts and Exports Award as well as stipend of students.
2851-51-102-76-Establishment and Administration for Small Scale Industries, QMC, HTC, IDC etc.	O 1,213.50 R -730.87	482.63	482.63	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2851-51-102-78-Bureau of Industrial Policy and Promotion (BIPP)	O 400.00 R -120.00	280.00	280.00	..	Surrender of funds was due to late submission of bills and delay in appointment of new consultancy agency in fiscal year 2024-25.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-103-89- Comprehensive Handlooms Development Scheme	O 55.00 R -55.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
2851-51-105-96-Grant-in-aid to Haryana Mitti Kala Board	O 200.00 R -150.00	50.00	50.00	..	Surrender of funds was due to delayed approval of tenure of chairman and non-official members.
2851-51-105-99-Grant in aid to khadi and Village Industries board	O 1500.00 R -526.00	974.00	974.00	..	Surrender of funds was due to non-utilization of funds 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 500.00 R -381.25	118.75	118.75	..	Surrender of funds was due to less organization of Seminars/ Workshops/MSME Conclaves/ Promotional Activities and Vyapar Mela in all districts.
2851-51-190-99-Grant-in-aid to Haryana Enterprises Promotion Centre (HEPC)	O 1,350.00 R -281.00	1,069.00	1,069.00	..	Surrender of funds was due to non-submission of bills by HKVIB (Haryana Khadi and Village Industries Board) and Ernst & Young company.
2852-07-202-87-Subsidies/ Incentives for the units set-up under Haryana Startup, Data Centre and IT and ESDM Policy	O 6,779.00 R -6,779.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-202-98-Setting up of instrument Design Development and Facility Centre, Ambala Under UNDP.	O	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.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
	R	-200.00				
2852-80-001-84-Establishment of the MSME Department Allotted to Plan Scheme	O	400.00	60.91	60.91	..	Surrender of funds was due to less payment of web portal of auto appeal system, cluster, computer, printer and other IT items purchase.
	R	-339.09				
2852-80-001-85-Establishment and Administration MSME Field Office	O	1,119.00	899.46	899.46	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less payment of electricity bills and less receipt of medical reimbursement claims offset by excess due to payment of daily wages staff working in all district Municipal Corporations.
	R	-219.54				

## 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 (Headquarter)	O	854.00	637.20	637.20	..	Surrender of funds was mainly due to non-filling up of vacant posts of staff being new department, less payment of dearness allowance offset by excess due to revision remuneration of the IT professionals engaged through Haryana State Electronics Development Corporation Limited (HARTRON).
	R	-216.80				
2852-80-001-89- Establishment of the Industries Department allocated to Plan Schemes	O	1,085.00	764.03	764.03	..	Surrender of funds was due to rejection of bills of computerization by treasury due to cut in budget, transfer of some contractual employees to MSME (Micro, Small and Medium Enterprises) department, less payment of dearness allowance, and non-expenditure under office expenses head.
	R	-320.97				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-104-99-VAT Assistance in Operating Industries (Large and Mega Units) on Cleaner Fuels	O 5,000.00 R -4,846.30	153.70	153.70	..	Surrender of funds was due to non-submission of requisite documents for subsidies by the units.
3425-60-001-87-Rural Energy programme	O 880.00 R -200.14	679.86	679.86	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of ex-gratia bills, less receipt of leave travel concession claims, non-finalization of copmuterization purchases, less payment of dearness allowance, more hiring of private vehicles for law and order, less touring by officers/officials and non-receipt of contractual services claims.

(4) Cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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 pages:-

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-101-98-Other Maintenance Expenditure	O	750.00	682.90	669.76	(-) 13.14	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹13.14 lakh have not been intimated (September 2025).
	R	-67.10				
2700-02-001-89-Special Revenue	O	4,404.00	3,465.43	3,452.05	(-) 13.38	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/ 179-80 dated 15.05.2025). Reasons for the final saving of ₹13.38 lakh have not been intimated (September 2025).
	R	-938.57				

## 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 55,030.00 R -6,926.39	48,103.61	47,955.09	(-)148.52	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹148.52 lakh have not been intimated (September 2025).
2700-02-001-92-Superintending Engineer	O 3,485.00 R -405.33	3,079.67	3,072.69	(-) 6.98	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹6.98 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-101-97-Energy Charge	O 9,000.00 R -3,599.37	5,400.63	5,398.97	(-) 1.66	Surrender of funds was due to less rain de-watering done in less sites as compared to 2023-24 which also reduced the electricity consumption. Reasons for the final saving of ₹1.66 lakh have not been intimated (September 2025).
2700-03-101-98-Other Maintenance Work	O 100.00 R -49.00	51.00	50.74	(-) 0.26	Surrender of funds was due to additional labour support by MGNREGA labour for maintenance being provided by the district administration for de-weeding and de-silting of Canals during this year. Reasons for the final saving of ₹0.26 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-95-Operation and Maintenance of Bridges and Structure on Canal and Drains	O	250.00	152.90	144.83	(-) 8.07	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹8.07 lakh have not been intimated (September 2025).
	R	-97.10				
2700-80-800-98-Improvement, upgradation, operation and maintenance	O	6,000.00	5,717.10	4,948.89	(-) 768.21	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹768.21 lakh have not been intimated (September 2025).
	R	-282.90				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-190-94- Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop	O 23,700.00 R -13,949.26	9,750.74	9,750.72	(-) 0.02	Surrender of funds was due to insufficient funds of the Centre Share for minor works. Reasons for the final saving of ₹0.02 lakh have not been intimated (September 2025).

(5) 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 incurred which are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-91-Executive Engineer	O 14,705.00 R -2,227.73	12,477.27	12,477.34	(+) 0.07	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹0.07 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

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 -189.90	3,310.10	3,387.24	(+) 77.14	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹77.14 lakh have not been intimated (September 2025).
2700-80-001-93-Chief Engineer	O 11,100.00 R -2,678.15	8,421.85	8,422.35	(+) 0.50	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹0.50 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2701-10-101-98-Other Maintenance Work	O 250.00 R -49.30	200.70	208.75	(+) 8.05	Surrender of funds was due to non-clearance of bills and quarterly cap limits of maintenance in the last fortnight of March. Reasons for the final excess of ₹8.05 lakh have not been intimated (September 2025).
2705-51-188-99-Mobilizing the resources for expanding coverage of micro irrigation under Micro Irrigation Fund (MIF)	O 10,000.00 R -8,139.00	1,861.00	2,500.00	(+) 639.00	Surrender of funds was due to late release of first installment of grant for creation of capital assets by the Government of India. Reasons for the final excess of ₹639 lakh have not been intimated (September 2025).
2705-51-789-97-Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop	O 4,500.00 R -4,080.41	419.59	419.60	(+) 0.01	Surrender of funds was due to non-availability of applications of Scheduled Caste farmers under special component plan for Scheduled Castes. Reasons for the final excess of ₹0.01 lakh have not been intimated (September 2025).

## 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	405.00	294.57	294.73	(+) 0.16	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, non-receipt of contractual services and ex-gratia claims, less receipt of leave travel concession and training claims, non-finalization of computerization purchases and less touring by officials in fiscal year 2024-25. Reasons for the final excess of ₹0.16 lakh have not been intimated (September 2025).
	R	-110.43				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-98- Establishment and Administration (Field Offices)	O 1,490.00 R -208.90	1,281.10	1,282.76	(+) 1.66	Surrender of funds was aminly due to non-filling up of vacant posts, less payment of dearness allowance, less receipt of leave travel concession claims offset by excess due to increase in claims of medical reimbursement and enhancement of salaries of IT professionals. Reasons for the final excess of ₹1.66 lakh have not been intimated (September 2025).

(6) 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 ..	..	25.90	(+) 25.90	Reasons for the final excess of ₹25.90 lakh have not been intimated (September 2025).
2700-02-001-93-Chief Engineer	O ..	..	104.03	(+) 104.03	Reasons for the final excess of ₹104.03 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-800-99-Interest	O 56,800.00	56,800.00	75,901.08	(+)19,101.08	Reasons for the final excess of ₹19,101.08 lakh have not been intimated (September 2025).
2700-03-001-91-Executive Engineer	O ..	..	13.28	(+) 13.28	Reasons for the final excess of ₹13.28 lakh have not been intimated (September 2025).
2700-04-001-91-Executive Engineer	O ..	..	69.32	(+) 69.32	Reasons for the final excess of ₹69.32 lakh have not been intimated (September 2025).
2700-05-001-91-Executive Engineer	O ..	..	71.61	(+) 71.61	Reasons for the final excess of ₹71.61 lakh have not been intimated (September 2025).
2700-18-001-89-Special Revenue	O ..	..	175.22	(+) 175.22	Reasons for the final excess of ₹175.22 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-001-89-Special Revenue	O ..	..	190.97	(+) 190.97	Reasons for the final excess of ₹190.97 lakh have not been intimated (September 2025).
2700-80-001-91-Executive Engineer	O ..	..	5,161.60	(+) 5,161.60	Reasons for the final excess of ₹5,161.60 lakh have not been intimated (September 2025).
2700-80-001-92-Superintending Engineer	O ..	..	520.07	(+) 520.07	Reasons for the final excess of ₹520.07 lakh have not been intimated (September 2025).
2801-05-190-90-Roof top Solar subsidy to DHBVNL	O .. S 15.00 R 60.00	75.00	75.00	..	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-05-190-91-Roof top Solar subsidy to UHBVNL	O .. S 25.00 R 100.00	125.00	125.00	..	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/ 179-80 dated 15.05.2025).
2810-51-101-98-Installation of Solar Water Pumping System in the State	O 40,000.00 S 60,000.00 R 25,750.21	1,25,750.21	1,25,750.21	..	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.19/Re-appn. Order 24-25/ 179-80 dated 15.05.2025).
2851-51-102-59-"Haryana Aatma Nirbhar Textile Policy"	O 5,000.00 R 4,972.88	9,972.88	9,972.88	..	Augmentation of provision through reappropriation was due to the approval of applications received under various schemes by the SLSC-Textiles (State Level Steering Committee for Textiles) and they have applied for payments.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-65-Incentives for Development of Industries under new Enterprises Promotion Policy 2015	O 10,000.00 R 16,146.11	26,146.11	26,146.11	..	Augmentation of provision through reappropriation was due to the excess claims made by the industrial units in the state approved by the competent authority for incentive subsidies under the Haryana Enterprise and Employment Policy 2020 (FY2024-25).

(7) One case of re-appropriation order issued by Finance Department on 31 March 2025, in which amount augmented through re-appropriation order was less than the actual expenditure, resulting in excess expenditure incurred, 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 Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-99- Establishment and Administration (Head Quarter)	O	968.00	1,470.25	1,470.49	(+) 0.24	Augmentation of provision through re-appropriation was due to payment of honorarium to retired employees as per orders of Hon'ble Court, more purchase of new office cars in the department and payment of pending arrears/demands by Trade Fair Authority of Haryana offset by saving was mainly due to non-filling up of vacant posts, less payment of dearness allowance, and less receipt of leave travel concession claims. Reasons for the final excess of ₹0.24 lakh have not been intimated (September 2025).
	R	502.25				

## Grant No. 19- Contd.

**Capital****Voted**

(8) Against the available saving of ₹48,808.20 lakh, surrender of ₹78,887.74 lakh on 31 March 2025 proved unrealistic.

(9) In view of overall saving of ₹48,808.20 lakh, the supplementary grant of ₹5,000.00 lakh obtained in December 2024 and March 2025 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
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 delay in the project for 6 months.
4700-15-001-91-Executive Engineer	O 27.00	27.00	..	(-) 27.00	Reasons for the final saving of ₹27.00 lakh have not been intimated (September 2025).
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 non-receipt of demand of funds from Punjab in fiscal year 2024-25.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-800-98-Restoration capacity Of B.M.L.	O 500.00 R -500.00	..	..	..	Reasons for surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
4700-26-001-91-Executive Engineer	O 80.00	80.00	..	(-) 80.00	Reasons for the final saving of ₹80.00 lakh have not been intimated (September 2025).
4700-26-800-99-Saraswati River Heritage Development Programme	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of design and estimate by CWC (Central Water Commission) New Delhi.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-06-001-88-Pensionary Charges	O 38.10	38.10	2.40	(-) 35.70	Reasons for the final saving of ₹35.70 lakh have not been intimated (September 2025).
4701-06-001-89-Special Revenue	O 1,308.00	1,308.00	63.87	(-) 1,244.13	Reasons for the final saving of ₹1,244.13 lakh have not been intimated (September 2025).
4701-06-001-91-Executive Engineer	O 13,459.00	13,459.00	655.92	(-)12,803.08	Reasons for the final saving of ₹12,803.08 lakh have not been intimated (September 2025).
4701-06-001-92-Superintending Engineer	O 653.40	653.40	40.11	(-) 613.29	Reasons for the final saving of ₹613.29 lakh have not been intimated (September 2025).
4701-06-001-93-Chief Engineer	O 1,584.50	1,584.50	86.14	(-) 1,498.36	Reasons for the final saving of ₹1,498.36 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-80-001-89-Special Revenue	O 75.00	75.00	57.51	(-) 17.49	Reasons for the final saving of ₹17.49 lakh havenot been intimated (September 2025).
4701-80-001-91-Executive Engineer	O 850.00	850.00	590.60	(-) 259.40	Reasons for the final saving of ₹259.40 lakh have not been intimated (September 2025).
4701-80-001-92-Superintending Engineer	O 47.00	47.00	36.12	(-) 10.88	Reasons for the final saving of ₹10.88 lakh have not been intimated (September 2025).
4701-80-001-93-Chief Engineer	O 108.00	108.00	77.57	(-) 30.43	Reasons for the final saving of ₹30.43 lakh have not been intimated (September 2025).
4701-80-800-95-Rehabilitating the Existing Canal Network Remodeling and Rehabilitation of Water Courses	O 8,750.00 R -8,750.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4801-05-190-98- Equity Capital HPGCL	O 27,235.00 R -14,979.25	12,255.75	12,255.75	..	Surrender of funds was due to delay in the project.
4810-51-101-99-Purchase and Installation of Solar Panel and Allied Equipment	O 500.00 R -500.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
4851-51-102-92-Scheme for Small Industries Cluster Development	O 1,500.00 R -1,500.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).
4851-51-102-93- Modernization of Field Officer/Directorate of Office Premises of MSME	O 300.00 R -300.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

## 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 1,000.00 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.19/Re-appn. Order 24-25/179-80 dated 15.05.2025).

(11) Cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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 below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-800-98-Dam and Apprutenant Works	O 5,000.00 R -3,185.70	1,814.30	1,378.81	(-) 435.49	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹435.49 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-06-789-99- Improvement in New Minor for Equitable distribution of water for Scheduled Castes Population in the State	O	800.00	765.70	622.07	(-) 143.63	Surrender of funds was due to non- clearance of bills by treasury in the last dates of March 2025. Reasons for the final saving of ₹143.63 lakh have not been intimated (September 2025).
	R	-34.30				
4701-07-789-99- Improvement of old / existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	O	20,000.00	19,759.80	17,980.67	(-) 1,779.13	Surrender of funds was due to augmentation of major projects of canal and under progress of parallel lined channel and parallel Delhi Branch. Reasons for the final saving of ₹1,779.13 lakh have not been intimated (September 2025).
	R	-240.20				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-800-97-Micro Irrigation Under Irrigation Efficiency Scheme Under NABARD	O 10,000.00 R -6,065.00	3,935.00	3,856.89	(-) 78.11	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹78.11 lakh have not been intimated (September 2025).
4701-80-002-99-Data Collection of Irrigation Projects	O 3,000.00 R -865.10	2,134.90	2,106.47	(-) 28.43	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹28.43 lakh have not been intimated (September 2025).

## 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 3,000.00 R -2,504.50	495.50	476.39	(-) 19.11	Surrender of funds was due to pending approval of amended design/ drawing of the borewell by the CE concerned. Reasons for the final saving of ₹19.11 lakh have not been intimated (September 2025).

(12) The 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 incurred which are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-07-800-98-Construction of Canal (SYL)	O 10,000.00 R -9,996.97	3.03	3.48	(+) 0.45	Surrender of funds was due to non-pronouncement of decision by the Hon'ble Supreme Court. Reasons for the final excess of ₹0.45 lakh have not been intimated (September 2025).

## 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 500.00 R -372.60	127.40	140.62	(+) 13.22	Surrender of funds was due to auxillary works could not be undertaken due to delay in the main project because of legal issues. Reasons for the final excess of ₹13.22 lakh have not been intimated (September 2025).
4700-13-800-98-Construction of Canal Rehabilitation of Canal Network	O 30,000.00 R -1,011.60	28,988.40	29,085.62	(+) 97.22	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹97.22 lakh have not been intimated (September 2025).

## 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 17,500.00 R -17,499.93	0.07	7,438.00	(+)7,437.93	Surrender of funds was due to non-receipt of demand for installment of Lakhwar Dam. Reasons for the final excess of ₹7,437.93 lakh have not been intimated (September 2025).
4700-80-800-97- Reconstruction / Renovation / Replacement and Construction of Bridges and Structure on Canals and Drains	O 20,000.00 R -19,999.88	0.12	12,290.74	(+)12,290.62	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹12,290.62 lakh have not been intimated (September 2025).
4701-06-800-97-Annuity of Land	O 1,000.00 R -144.68	855.32	856.46	(+) 1.14	Reasons for surrender of funds were not correct and convincing. Reasons for the final excess of ₹1.14 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-06-800-98- Construction of Canal- Construction of New Minor	O 1,000.00 R -11.20	988.80	1,108.33	(+) 119.53	Surrender of funds was due to non-clearance of bills by treasury in the last dates of March 2025. Reasons for the final excess of ₹119.53 lakh have not been intimated (September 2025).
4701-07-800-98-NABARD- Construction of Canal	O 20,000.00 R -18,019.40	1,980.60	21,492.43	(+)19,511.83	Surrender of funds was due to augmentation of major projects of Canal and under progress of parallel lined channel and parallel Delhi Branch. Reasons for the final excess of ₹19,511.83 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-19-800-98- Construction of Canals- Kaushalya Dam	O 2,000.00 R -1,751.17	248.83	269.32	(+) 20.49	Surrender of funds was due to under progress of works of temporary protection in the downstreaming of stilling basin of spillway at Kaushalya Dam due to which target expenditure could not be met. Reasons for the final excess of ₹20.49 lakh have not been intimated (September 2025).
4701-22-800-98- Construction of Canals (Mewat)	O 5,000.00 R -4,875.48	124.52	136.05	(+) 11.53	Surrender of funds was due to under discussion of issue regarding availability of water for these projects and a committee of Chief Engineers has been framed for this purpose. Reasons for the final excess of ₹11.53 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-80-052- 99-Institutional Strengthening Data Collection Etc.	O      425.00 R      -187.88	237.12	237.15	(+) 0.03	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹0.03 lakh have not been intimated (September 2025).

(13) The following cases of re-appropriation order issued by the Finance Department on 31 March 2025, 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 are discussed on next page:-

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-001-91-Executive Engineer	O 715.00 R -715.00	..	1,896.02	(+)1,896.02	Reasons for surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹1,896.02 lakh have not been intimated (September 2025).
4700-16-001-92-Superintending Engineer	O 32.00 R -32.00	..	109.64	(+) 109.64	Reasons for surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹109.64 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-001-93-Chief Engineer	O 82.00 R -82.00	..	244.13	(+) 244.13	Reasons for surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹244.13 lakh have not been intimated (September 2025).
4700-16-789-99-Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State	O 1,000.00 R -1,000.00	..	1,048.06	(+)1,048.06	Reasons for surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹1,048.06 lakh have not been intimated (September 2025).

(14) The following case, in which 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 sufficient budget provision, which indicates that the budget estimates were not prepared appropriately is discussed on next page:-

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-800-98- Construction of Canal- Rehabilitation of Water Courses	O 1,000.00 S 2,000.00 R -3,000.00	..	5,341.27	(+) 5,341.27	Reasons for surrender of entire provision have not been intimated. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹5,341.27 lakh have not been intimated (September 2025).

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-001-89-Special Revenue	O ..	..	41.46	(+) 41.46	Reasons for the final excess of ₹41.46 lakh have not been intimated (September 2025).
4700-05-001-91-Executive Engineer	O ..	..	409.16	(+) 409.16	Reasons for the final excess of ₹409.16 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-001-92-Superintending Engineer	O ..	..	23.66	(+) 23.66	Reasons for the final excess of ₹23.66 lakh have not been intimated (September 2025).
4700-05-001-93-Chief Engineer	O ..	..	52.68	(+) 52.68	Reasons for the final excess of ₹52.68 lakh have not been intimated (September 2025).
4700-13-001-92-Superintending Engineer	O 670.00	670.00	787.57	(+) 117.57	Reasons for the final excess of ₹117.57 lakh have not been intimated (September 2025).
4700-16-001-89-Special Revenue	O 70.00	70.00	192.10	(+) 122.10	Reasons for the final excess of ₹122.10 lakh have not been intimated (September 2025).
4700-16-799-99-Suspense	O ..	..	24.76	(+) 24.76	Reasons for the final excess of ₹24.76 lakh have not been intimated (September 2025).

## 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 ..	..	19.09	(+) 19.09	Reasons for the final excess of ₹19.09 lakh have not been intimated (September 2025).
4700-80-001-89-Special Revenue	O ..	..	593.31	(+) 593.31	Reasons for the final excess of ₹593.31 lakh have not been intimated (September 2025).
4700-80-001-91-Executive Engineer	O ..	..	5,855.78	(+)5,855.78	Reasons for the final excess of ₹5,855.78 lakh have not been intimated (September 2025).
4700-80-001-92-Superintending Engineer	O ..	..	338.61	(+) 338.61	Reasons for the final excess of ₹338.61 lakh have not been intimated (September 2025).
4700-80-001-93-Chief Engineer	O ..	..	753.99	(+) 753.99	Reasons for the final excess of ₹753.99 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-19-001-91-Executive Engineer	O ..	..	68.40	(+) 68.40	Reasons for the final excess of ₹68.40 lakh have not been intimated (September 2025).
4701-22-001-91-Executive Engineer	O ..	..	34.55	(+) 34.55	Reasons for the final excess of ₹34.55 lakh have not been intimated (September 2025).
4701-23-001-89-Special Revenue	O 45.00	45.00	70.37	(+) 25.37	Reasons for the final excess of ₹25.37 lakh have not been intimated (September 2025).
4701-23-001-91-Executive Engineer	O 500.00	500.00	722.70	(+) 222.70	Reasons for the final excess of ₹222.70 lakh have not been intimated (September 2025).
4701-23-001-92-Superintending Engineer	O 28.00	28.00	44.20	(+) 16.20	Reasons for the final excess of ₹16.20 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-23-001-93-Chief Engineer	O 65.00	65.00	94.92	(+) 29.92	Reasons for the final excess of ₹29.92 lakh have not been intimated (September 2025).
4701-25-001-88-Pensionary Charges	O ..	..	14.93	(+) 14.93	Reasons for the final excess of ₹14.93 lakh have not been intimated (September 2025).
4701-25-001-89-Special Revenue	O ..	..	397.38	(+) 397.38	Reasons for the final excess of ₹397.38 lakh have not been intimated (September 2025).
4701-25-001-91-Executive Engineer	O ..	..	4,080.82	(+)4,080.82	Reasons for the final excess of ₹4,080.82 lakh have not been intimated (September 2025).
4701-25-001-92-Superintending Engineer	O ..	..	249.57	(+) 249.57	Reasons for the final excess of ₹249.57 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-25-001-93-Chief Engineer	O ..	..	535.95	(+) 535.95	Reasons for the final excess of ₹535.95 lakh have not been intimated (September 2025).
4702-51-001-91-Executive Engineer	O ..	..	152.10	(+) 152.10	Reasons for the final excess of ₹152.10 lakh have not been intimated (September 2025).
4702-51-001-93-Chief Engineer	O ..	..	18.50	(+) 18.50	Reasons for the final excess of ₹18.50 lakh have not been intimated (September 2025).
4711-01-001-88-Pensionary Charges	O 35.00	35.00	71.05	(+) 36.05	Reasons for the final excess of ₹36.05 lakh have not been intimated (September 2025).
4711-01-001-89-Special Revenue	O 1,425.00	1,425.00	1,638.00	(+) 213.00	Reasons for the final excess of ₹213.00 lakh have not been intimated (September 2025).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-001-91-Executive Engineer	O 14,200.00	14,200.00	18,764.59	(+)4,564.59	Reasons for the final excess of ₹4,564.59 lakh have not been intimated (September 2025).
4711-01-001-92-Superintending Engineer	O 640.00	640.00	952.65	(+) 312.65	Reasons for the final excess of ₹312.65 lakh have not been intimated (September 2025).
4711-01-001-93-Chief Engineer	O 1,450.00	1,450.00	2,171.95	(+) 721.95	Reasons for the final excess of ₹721.95 lakh have not been intimated (September 2025).

(16) One case of re-appropriation order issued by the Finance Department on 31 March 2025, in which the funds were augmented more than actual expenditure resulting in saving is discussed on next page:-

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-789-99-Flood Protecion, Restoration and Disaster Management in Scheduled Castes population Area in the State	O 7,000.00 R 632.30	7,632.30	7,290.86	(-) 341.44	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final saving of ₹341.44 lakh have not been intimated (September 2025).

(17) 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. 19- Contd.

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 819.00	5,819.00	5,886.98	(+) 67.98	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹67.98 lakh have not been intimated (September 2025).
4701-23-800- 98-Water Bodies- Construction of Canal	O 2,000.00 R 749.80	2,749.80	2,845.64	(+) 95.84	Reasons for augmentation of provision through re- appropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹95.84 lakh have not been intimated (September 2025).

## 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 48,000.00 R 22,695.50	70,695.50	70,724.68	(+) 29.18	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹29.18 lakh have not been intimated (September 2025).

(18) In the following case, the supplementary grant has been obtained insufficiently and later on re-appropriation order issued by Finance Department on 31 March 2025 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
4701-25-800-99-Branche Supply of Treated Waste Water for Irrigation Purposes	O 10,000.00 S 3,000.00 R 2,953.10	15,953.10	16,068.28	(+) 115.18	Augmentation of provision through reappropriation was due to receipt of a special assistance from Ministry of Finance, Government of India. Reasons for the final excess of ₹115.18 lakh have not been intimated (September 2025).

**Grant No. 19- Contd.*****Charged Appropriation***

(19) Against the available saving of ₹900.30 lakh, surrender of ₹967.29 lakh on 31 March 2025 proved unrealistic.

(20) Saving occurred mainly as under :-

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

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	O 2,000.00 R -967.29	1,032.71	1,099.70	(+) 66.99	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.19/Re-appn. Order 24-25/179-80 dated 15.05.2025). Reasons for the final excess of ₹66.99 lakh have not been intimated (September 2025).

**Grant No. 19- Contd.**

(22) 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 2022-23, 2023-24 and 2024-25:-

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	2022-23	62.79	41.24	0	65.68	0
		2023-24	66.91	33.14	0	49.53	0
		2024-25	50.74	16.62	0	32.76	0
2	Loharu Canal Project	2022-23	162.47	106.71	0	65.68	0
		2023-24	254.36	99.42	0	39.09	0
		2024-25	264.84	86.74	0	32.75	0
3	J.L.N. Canal Project	2022-23	297.42	195.34	0	65.68	0
		2023-24	283.17	115.99	0	40.96	0
		2024-25	273.60	89.60	0	32.75	0
4	SYL Canal Project	2022-23	6.95	3.96	0	56.98	0
		2023-24	7.83	2.92	0	37.29	0
		2024-25	3.48	1.33	0	38.22	0
5	Dadupur Nalvi Project	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	0	0	0	0	0
6	Improvement of old/Existing Channels (NABARD) Project	2022-23	37,800.56	14,293.38	0	37.81	0
		2023-24	40,810.91	13,947.65	0	34.18	0
		2024-25	43,329.99	14,194.23	0	32.76	0
7	Rehabilitation Project	2022-23	1,580.76	899.79	0	56.92	0
		2023-24	1,153.61	430.10	0	37.28	0
		2024-25	6,389.33	2,441.89	0	38.22	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	2022-23	1,628.50	615.78	0	37.81	0
		2023-24	2,173.56	742.84	0	34.18	0
		2024-25	2,586.86	846.05	0	32.76	0
9	W.J.C. Augmentation Canal Project	2022-23	2,684.96	1,763.46	0	65.68	0
		2023-24	3,405.15	1,408.48	0	41.36	0
		2024-25	3,387.24	1,110.68	0	32.79	0
10	Jui Canal Project	2022-23	186.19	0	0	0	0
		2023-24	201.42	0	0	0	0
		2024-25	259.62	0	0	0	0
11	Siwani Canal Project	2022-23	257.81	0	0	0	0
		2023-24	254.39	0	0	0	0
		2024-25	208.75	0	0	0	0
12	T.F.C Project	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	0	0	0	0	0
13	Naggal lift Irrigation Project	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	0	0	0	0	0
14	Institutional Strengthening such as Data Collection	2022-23	2,859.58	1,081.28	0	37.81	0
		2023-24	2,421.56	827.60	0	34.18	0
		2024-25	2,343.62	761.80	237.15	32.76	10.12
15	Water Development Survey and investigation	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	0	0	0	0	0
16	Lining of Channels	2022-23	60.00	34.15	0	56.92	0
		2023-24	1,195.17	445.58	0	37.28	0
		2024-25	0	0	0	0	0
17	N.C.R. Project	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	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	2022-23	31,904.89	18,160.69	0	56.92	0
		2023-24	39,668.44	14,789.37	4,120.91	37.28	10.39
		2024-25	45,897.56	17,541.24	5,886.98	38.22	12.83
19	Mewat Feeder	2022-23	92.87	35.12	0	37.82	0
		2023-24	79.65	27.22	0	34.17	0
		2024-25	136.05	44.57	0	32.76	0
20	M & E Dam apartment Project	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	0	0	0	0	0
21	Munik Canal Project	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	0	0	0	0	0
22	Kaushalya Dam	2022-23	0	0	0	0	0
		2023-24	0	0	0	0	0
		2024-25	269.32	88.22	0	32.76	0
23	Saraswati Heritage Project	2022-23	175.60	99.96	0	56.92	0
		2023-24	13.10	4.88	0	37.25	0
		2024-25	0	0	0	0	0
24	Development of Water Bodies	2022-23	1,701.10	643.23	0	37.81	0
		2023-24	1,985.38	678.53	0	34.18	0
		2024-25	2,845.64	932.19	0	32.76	0
25	Reconstruction of Bridges on Canal	2022-23	21,693.55	12,348.26	0	56.92	0
		2023-24	31,680.25	11,811.18	0	37.28	0
		2024-25	19,728.74	7,541.69	0	38.23	0
26	Jawaharlal Nehru Canal Project	2022-23	41.09	23.39	0	56.92	0
		2023-24	38.92	14.51	0	37.28	0
		2024-25	1,378.81	526.95	0	38.22	0
27	Supply of treated waste water	2022-23	10,321.80	3,902.94	0	37.81	0
		2023-24	8,683.93	2,967.84	0	34.18	0
		2024-25	16,068.28	5,263.72	0	32.76	0
28	Capital outlay on Minor Irrigation	2022-23	194.95	79.09	0	40.57	0
		2023-24	1,053.44	537.60	0	51.03	0
		2024-25	476.39	177.30	0	37.22	0

**Grant No. 19- Contd.****(23) 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.) Work Shop 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 ₹327.85 lakh booked under the head suspense.

**Grant No. 19- Contd.**

The transaction under „Suspense” in the Major head during the year 2024-25 together with the opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	535.60	327.85	583.76	279.69
Misc. Advance	(-)52.90	0	0.13	(-)53.03
<b>Total</b>	<b>482.70</b>	<b>327.85</b>	<b>583.89</b>	<b>226.66</b>

(24) The expenditure under the major head “2700 Major Irrigation” on account of Irrigation of Western Jamuna Canal Project ₹3.20 lakh booked under the head “Suspense”. The transactions under suspense in this major head during the year 2024-25together with opening & closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)88.63	(-)3.20	19.86	(-)111.69
Misc. Advance	(-)2,411.82	0	0	(-)2,411.82
<b>Total</b>	<b>(-)2,500.45</b>	<b>(-)3.20</b>	<b>19.86</b>	<b>(-)2,523.51</b>

(25) 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 2024-25together 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	43.53	0	0	43.53
<b>Total</b>	<b>(-)33.49</b>	<b>0</b>	<b>0</b>	<b>(-)33.49</b>

(26) The expenditure under the Major head “4700-Capital outlay on Major Irrigation” Bhakra Beas Board (MPRP) ₹130.59 lakh booked under “Suspense”. The transactions under head “Suspense” in this major head during the year 2024-25together with opening and closing balances were as follows: -

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	180.18	47.91	49.07	179.02
Purchase	226.73	2.99	0.05	229.67
Misc. Advance	45.95	50.74	48.23	48.46
Workshop suspense	(-)10.32	28.95	28.95	(-)10.32
<b>Total</b>	<b>442.54</b>	<b>130.59</b>	<b>126.30</b>	<b>446.83</b>

**Grant No. 19- Contd.**

(27) The expenditure under the major head “4700-Capital Outlay on major Irrigation” on account of Rehabilitation of existing channels/Drainage system includes ₹105.09 lakh under “suspense”. The transactions under the head during 2024-25 with opening and closing balances are as follows: -

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	855.24	88.34	60.99	882.59
Misc. advance	(-)9,053.27	16.76	19.35	(-) 9,055.86
<b>Total</b>	<b>(-)8,198.03</b>	<b>105.10</b>	<b>80.34</b>	<b>(-)8,173.27</b>

(28) The expenditure under the major head “4701-Capital Outlay on power project” Bhakra Beas Management Board (MPRP) includes ₹0.03 lakh any amount under “Suspense”. The transaction under the head “Suspense” in this major head during the year 2024-25 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	(-)579.29	0.03	0	(-)579.26
<b>Total</b>	<b>(-)1,674.06</b>	<b>0.03</b>	<b>0</b>	<b>(-)1,674.03</b>

(29) 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 2024-25 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
<b>Total</b>	<b>13,057.72</b>	<b>0</b>	<b>0</b>	<b>13,057.72</b>

(30) The expenditure under the head “4711-Capital Outlay on Drainage & Flood Control Project” did not include any amount under the head “Suspense”.

**Grant No. 19- Concl'd.**

The amount under the head “Suspense” in the major head during the year 2024-25 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
<b>Total</b>	<b>(-) 208.24</b>	<b>0</b>	<b>0</b>	<b>(-) 208.24</b>

**Grant No. 20 - TOWN AND COUNTRY PLANNING/URBAN ESTATES (URBAN DEVELOPMENT)/URBAN LOCAL BODIES (LOCAL GOVERNMENT)/ DEVELOPMENT AND PANCHAYAT (RURAL DEVELOPMENT)/ PUBLIC HEALTH ENGINEERING**

**(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**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,43,94,74,58	1,47,08,76,58	1,01,71,21,47	(-)45,37,55,11
Supplementary	3,14,02,00			

Amount surrendered during the year

(March 2025) 51,82,20,20

*Charged*

<i>Original</i>	<i>30,00</i>	<i>50,00</i>	<i>49,39</i>	<i>(-)61</i>
<i>Supplementary</i>	<i>20,00</i>			

*Amount surrendered during the year*

*(March 2025) 61*

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	36,79,10,00	45,68,10,00	35,95,14,72	(-)9,72,95,28
Supplementary	8,89,00,00			

Amount surrendered during the year

(March 2025) 8,11,18,14

*Notes and Comments :*

## Grant No. 20- Contd.

## Revenue

## Voted Grant

(1) Against the available saving of ₹4,53,755.11 lakh, surrender of ₹5,18,220.20 lakh on 31 March 2025 proved unrealistic.

(2) In view of overall saving of ₹4,53,755.11 lakh, the supplementary grant of ₹31,402.00 lakh obtained in December 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
2215-01-001-88-Haryana Engineering Works Portal	O 200.00 R -74.45	125.55	125.55	..	Surrender of funds was due to less engagement of staff under Haryana Engineering Works Portal (HEWP) and adoption of economic measures.
2215-01-001-98-Superintending Engineer and their Establishment	O 2,792.00 R -674.34	2,117.66	2,117.66	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, less conduction/scheduling of training programmes, less engagement of professional under outsourcing policy, non-finalization of computerization purchases, less purchase of new vehicles less repair works and non-receipt of write off loans/losses claims.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-792- Irrecoverable Loans Written Off (51-Na)	O 50.00 R -34.93	15.07	15.07	..	Surrender of funds was due to less receipt of write off loans/losses claims.
2215-01-799- Suspense	O ..	..	-862.05	(-)862.05	Reasons for the final saving of ₹862.05 lakh have not been intimated (September 2025).
2215-02-792- Irrecoverable Loans Written Off (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of write off loans/ losses claims.
2217-03-191- 99- Mukhyamantri Samagra Shahri Vikas Yojna	O 70,000.00 R -50,014.62	19,985.38	19,985.38	..	Surrender of funds was due to non-receipt of proposal as per scheme guideline.
2217-80-001- 89-Creation of New Establishment of District Municipal Commissioners in the State	O 641.28 R -488.50	152.78	152.78	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, less receipt of motor vehicle and medical reimbursement claims, non-conduction of trainig, non-receipt of rent bills and less touring by staff.

## 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 1,880.88 R -551.66	1,329.22	1,329.22	..	Surrender of funds was mainly due to less purchase of computers, non-filling up of vacant posts, less payment of dearness allowance, less engagement of contractual staff and non-engagement of training offset by excess due to more engagement of apprenticeship staff and more receipt of travel expense claims.
2217-80-001-97-Local Bodies (Elections)	O 78.51 R -25.59	52.92	52.92	..	Surrender of funds was mainly due to less expenditure in office, non-filling up of vacant posts and less payment of dearness allowance.
2217-80-001-98-Urban Estates Establishment Land Acquisition & Development Scheme (Headquarters Staff)	O 309.00 R -103.05	205.95	205.95	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, less receipt of leave travel concession claims and non-engagement of contractual staff

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-190-99-Faridabad Smart City Limited	O 10,000.00 R -10,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin & Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-191-94-Grant in Aid to Haryana Shehri Vikas Pradhikaran for NCR satellite around Delhi	O 8,000.00 R -4,315.21	3,684.79	3,684.79	..	Surrender of funds was due to amount being incurred from Infrastructure Development Fund.
2217-80-191-95-Services of Sewage water supply and Drainage in Municipal Corporation	O 15,000.00 R -7,162.75	7,837.25	7,837.25	..	Surrender of funds was due to less receipt of demand from municipalities.

## 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 31,358.01 R -24,861.29	6,496.72	6,496.72	..	Surrender of funds was due to less receipt of funds from Government of India.
2217-80-192-83-Scheme for Urban Infrastructure Development under State Finance Commission	O 69,400.00 R -44,400.00	25,000.00	25,000.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-84-Divya Nagar Yojna	O 20,000.00 R -5,802.06	14,197.94	14,197.94	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-85-PM Street Vendor Atmanirbhar (PM-SVA Nidhi)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from municipalities.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-86-New Urban Renewal Mission (AMRUT)	O 5,948.00 R -2,356.50	3,591.50	3,591.50	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-88-Swachh Bharat Mission (95-Swachh Bharat Mission (Capacity Building, Skill Development & Knowledge Management)	O 1,000.00 R -866.39	133.61	133.61	..	Surrender of funds was due to less receipt of funds from Government of India.
2217-80-192-88-Swachh Bharat Mission (96-Swachh Bharat Mission (IEC & Behaviour Change (IEC & BC))	O 1,000.00 R -846.84	153.16	153.16	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## 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 (97-Swachh Bharat Mission (Solid Waste Management (SWM))	O 14,000.00 R -13,834.00	166.00	166.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-88-Swachh Bharat Mission (98-Swachh Bharat Mission (Used Water Management (UWM))	O 14,000.00 R -13,917.50	82.50	82.50	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-88-Swachh Bharat Mission (99-Swachh Bharat Mission (IHHL/CT/PT/Aspiration Toilets))	O 1,000.00 R -985.00	15.00	15.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-89-National Urban Livelihood Mission	O 4,125.00 R -4,025.00	100.00	100.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-90-Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-192-92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils	O 10,000.00 R -3,593.47	6,406.53	6,406.53	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-93-Grant-in-Aid to Municipalities / Municipal Councils on the recommendation of Central Finance Commission	O 22,041.99 R -14,602.36	7,439.63	7,439.63	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-789-90-National Urban Livelihood Mission for Scheduled Castes	O 1,375.00 R -1,375.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2217-80-789-92-Grant-in-aid to Municipalities for SC Component State Finance Commission Devolution	O 48,511.00 R -8,511.30	39,999.70	39,999.70	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## 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 -3,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from municipalities.
2217-80-800-99-Grant-in-Aid to Kurukshetra Development Board	O 4,771.50 R -3,501.50	1,270.00	1,270.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/ G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2501-03-001-99-Scheme for Rural Development Establishment Expenses Head Quarter	O 511.30 R -125.63	385.67	385.67	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, less receipt of leave travel concession and medical reimbursement claims, less engagement of contractual staff, non-availability of eligible candidates for scholarships & stipends, non-conduction of training by the department and non-receipt of claims for ex-gratia and rent, rates & taxes.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-05-101-99-Batch VI projects under Integrated Wasteland Development/ Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee	O 1,680.00 R -700.00	980.00	980.00	..	Surrender of funds was due to less receipt of funds from Government of India.
2501-05-190-99-Batch VI Projects under Intergrated Wasteland Development/ Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojana	O 1,600.00 R -1,200.00	400.00	400.00	..	Surrender of funds was mainly due to non-finalization of capital outlay and less receipt of Grant-in-Aid-General claims.
2501-05-789-99-Integrated Waste Land Development Management Project	O 720.00 R -520.00	200.00	200.00	..	Surrender of funds was due to less receipt of funds from Government of India.
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.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-101-97-Deen Dayal Upadhyay Grameen Kaushalya Yojana (NRLM, DDU-GKY) (PROJECT ADMN)	O 2,500.00 R -599.94	1,900.06	1,900.06	..	Surrender of funds was due to less receipt of funds from Government of India.
2501-06-101-99-National Rural Livelihood Mission (NRLM/ Aajeevika)	O 10,780.00 R -7,027.03	3,752.97	3,752.97	..	Surrender of funds was due to less receipt of funds from Government of India.
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 -500.00	..	..	..	Surrender of entire provision was due to non-receipt of Grant-In-Aid-General claims.
2501-06-789-98-Deen Dayal Upadhyay Grameen Kaushalya Yojana (NRLM DDU-GKY) (Project Admn.) for SCSP	O 1,000.00 R -216.74	783.26	783.26	..	Surrender of funds was due to less receipt of funds from Government of India.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-789-99-National Rural Livelihoods Mission (NRLM/ Aajeevika)	O 4,620.00 R -3,505.94	1,114.06	1,114.06	..	Surrender of funds was due to less receipt of funds from Government of India.
2501-06-800-97-DRDA Administration	O 2,700.00 R -810.00	1,890.00	1,890.00	..	Surrender of funds was due to less receipt of Grant-in-Aid-General claims.
2501-06-800-98-Scheme for Rural Development Establishment Expenses Field Staff	O 73.00 R -43.78	29.22	29.22	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, non-receipt of leave travel concession, travel expenses and medical reimbursement claims and less receipt of medical reimbursement claims to the pensioners.
2505-01-702-88-Swaran Jayanti Khand Uthaan Yojana	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2505-01-789-99-Swaran Jayanti Khand Uthaan Yojana	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. 20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2505-02-101-95-Social Audit Unit (MGNREGA) - Normal	O 500.00 R -305.45	194.55	194.55	..	Surrender of funds was due to less receipt of funds from Government of India.
2505-02-101-96-Project UNNATI (MGNREGA) - Normal	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. 20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2505-02-101-97-Cluster Facilitation Project (MGNREGA) - Normal	O 100.00 R -75.37	24.63	24.63	..	Surrender of funds was due to less receipt of funds from Government of India.
2505-02-101-98-Scheme for Administrative Contingency (MGNREGA) - Normal	O 4,000.00 R -1,526.43	2,473.57	2,473.57	..	Surrender of funds was due to less receipt of funds from Government of India.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2505-02-101-99-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) Renamed as Material Component under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)-Normal	O 40,000.00 R -17619.80	22,380.20	22,380.20	..	Surrender of funds was due to less receipt of funds from Government of India.
2515-51-001-99-Panchayat Department	O 1,974.00 R -483.53	1,490.47	1,490.47	..	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 medical reimbursement claims and less purchase of computers.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-003-98-Community Development	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2515-51-101-81-Rashtriya Gram Swaraj Abhiyan (RGSA)	O 5,000.00 R -3,902.94	1,097.06	1,097.06	..	Surrender of funds was due to less receipt of funds from Government of India.
2515-51-101-89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	O 2,17,400.00 R -69,176.83	1,48,223.17	1,48,223.17	..	Surrender of funds was due to less receipt of grant for creation of capital assets and grant-in-aid-general.
2515-51-101-93-Matching Grant-in-aid for Development works (Govt. Share)	O 500.00 R -365.00	135.00	135.00	..	Surrender of funds was due to less receipt of grant -in-aid-general claims.
2515-51-102-80-Scheme for State level Task Force under Swachh Bharat Mission Gramin	O 100.00 R -46.59	53.41	53.41	..	Surrender of funds was due to less receipt of contractual services and honorarium claims.

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-82-Haryana State Gramin Swachhata Puraskar Scheme	O	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
	R	-100.00				
2515-51-102-83-Awareness amongst village Youth Volunteers for Rural Development	O	135.00	18.90	18.90	..	Surrender of funds was mainly due to non-engagement of staff under outsourcing policy, less payment of other charges bills, non-filling up of vacant posts, less payment of dearness allowance non-purchase of office items and non-receipt of medical reimbursement claims.
	R	-116.10				
2515-51-102-90-Scheme assistance of Haryana Rural Development Authority	O	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
	R	-3,000.00				

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-94-Haryana Gramin Vikas Yojana (HGVY)	O 10,000.00 R -5,500.00	4,500.00	4,500.00	..	Surrender of funds was due to less receipt of grant for creation of capital assets.
2515-51-102-96-Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY)	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2515-51-102-97-New Construction/ Renovation/ Repair of Block Office Buildings including Panchayats/ Zila Parishad & State Panchayat Bhawan, Directorate Office	O 7,000.00 R -4,500.00	2,500.00	2,500.00	..	Surrender of funds was due to less receipt of grant for creation of capital assets.
2515-51-102-98- Organisation of State/ Districts level Sammelans for non officials	O 30.00 R -18.27	11.73	11.73	..	Surrender of funds was due to less receipt of grant for creation of capital assets.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-106-96-Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (PMJVK)	O 6,000.00 R -6,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2515-51-190-99-Scheme for Training & Capacity Building Haryana Institution of Rural Development Nilokheri	O 400.00 R -200.00	200.00	200.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2515-51-198-96-Rural Infrastructure Development under State Finance Commission (SFC)	O 84,800.00 R -84,800.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-87-Financial Assistance to Scheduled Castes under State Finance Commission	O 79,400.00 R -29,507.15	49,892.85	49,892.85	..	Surrender of funds was due to less receipt of grant-in-aid-general and grant for creation of capital assets.
2515-51-789-88-Mahatma Gandhi Gramin Basti Yojna	O 3,000.00 R -1,654.22	1,345.78	1,345.78	..	Surrender of funds was due to less receipt of grant for creation of capital assets.
2515-51-789-91-Scheme for assistance to Haryana Rural Development Authority	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2515-51-789-98-Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes	O 4,000.00 R -1,598.07	2,401.93	2,401.93	..	Surrender of funds was due to less receipt of grant for creation of capital assets from the Government of India.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-99-Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes	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.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
2553-51-101-98-Saansad Adarsh Gram Yojana (SAGY)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds of payment out of discretionary grants from Government of India.

(4) The one case of re-appropriation order issued by the Finance Department on 31 March 2025, in which the 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. 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 23,516.00 R -5,985.32	17,530.68	17,510.75	(-)19.93	Surrender of funds was mainly due to non-filling up of vacant posts, less apprenticeship deployed under scholarships & stipends, less staff engaged under outsourcing policy, less receipt of ex-gratia claims, less purchase of new vehicles and less repair works, less professional staff engaged under outsourcing policy, less training programmes conducted and non-finalization of computer purchases offset by excess due to payment of dearness allowance installment/arrears and more receipt of leave travel concession and medical reimbursement claims. Reasons for the final saving of ₹19.93 lakh have not been intimated (September 2025).

**Grant No. 20- Contd.**

(5) The following four cases of re-appropriation order issued by the Finance Department on 31 March 2025, in which the 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 below:-

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 1,18,403.00 R -22,889.77	95,513.23	95,549.88	(+) 36.65	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of staff under outsourcing policy & economic measures adopted, less receipt of ex-gratia claims, less touring by officers/officials and non-receipt of write off loans/losses claims offset by excess due to payment of dearness allowance installment/arrears and more receipt of leave travel concession and medical reimbursement claims. Reasons for the final excess of ₹36.65 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

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 3,377.00 R -986.61	2,390.39	2,391.90	(+) 1.51	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession, medical reimbursement, ex-gratia and write off loans/losses claims, less engagement of staff under outsourcing policy, less payment of dearness allowance, less purchase of new vehicles and less repair works, no foreign touring by officers/officials and less conduction of trainig programs. Reasons for the final excess of ₹1.51 lakh have not been intimated (September 2025).
2515-51-102-93-Scheme for Sanitation under Swachh Bharat Mission (Gramin)	O 10,000.00 R -8,216.76	1,783.24	1,783.25	(+) 0.01	Surrrender of funds was due to less receipt of funds from Government of India. Reasons for the final excess of ₹0.01 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-99-Town & Country Planning (Headquarter Staff)	O 2,268.00 R -462.29	1,805.71	1,805.95	(+) 0.24	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less receipt of leave travel concession claims offset by excess due to more demand of dearness allowance. Reasons for the final excess of ₹0.24 have not been intimated (September 2025).

(6) The following two cases of re-appropriation, in which, the supplementary grant has been obtained injudiciously and subsequently, through re-appropriation orders issued by the Finance Department on 31 March, 2025, a part of supplementary grant 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
2215-01-003- 99-Information Education Communica- tion Activities	O      0.10 S      200.00 R      -25.73	174.37	176.29	(+) 1.92	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/Re- appn. Order/24-25/ 181-82 dated 15.05.2025). Reasons for the final excess of ₹1.92 lakh have not been intimated (September 2025).
2215-01-101- 99- Maintenance of Urban Water Supply and Sewerage	O      300.00 S      3000.00 R      -2418.32	881.68	1,425.74	(+) 544.06	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/Re- appn. Order/24- 25/181-82 dated 15.05.2025). Reasons for the final excess of ₹544.06 lakh have not been intimated (September 2025).

**Grant No. 20- Contd.**

(7) The following case of re-appropriation in which the supplementary grant has been obtained injudiciously and consequently, through re-appropriation order issued by the Finance Department on 31st March 2025, supplementary grant and part of original budget was surrendered more than the actual saving that resulted in excess expenditure incurred which indicates the budget estimates were not prepared appropriately :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-102- 97-Rural Water Supply Programme	O 70,460.00 S 16,000.00 R -61,382.54	25,077.46	89,327.88	(+)64,250.42	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/Re-appn. Order/24-25/181-82 dated 15.05.2025). Reasons for the final excess of ₹64,250.42 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

(8) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 3,226.00 R 342.13	3,568.13	3,568.13	..	Augmentation of provision through re-appropriation was due to increase in salary and dearness allowance due to joining of new staff offset by saving due to less staff engaged under outsourcing policy, non-conduction of training programme and non-receipt of honorarium claims
2515-51-198-98-Tied Grants to Gram Panchayats on the recommendations of the Central Finance Commission	O 62,160.00 R 55,094.51	1,17,254.51	1,17,254.51	..	Augmentation of provision through re-appropriation was due to more receipt of funds from Government of India.

(9) One case of re-appropriation order issued by the Finance Department on 31 March 2025, in which amount was augmented through re-appropriation order less than the actual expenditure that resulted in excess expenditure incurred 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
2215-01-101-94- Maintenance of Institutional Buildings/ officers residences of Public Health Engineering Department	O 0.01 R 568.31	568.32	575.96	(+) 7.64	Augmentation of provision through re-appropriation was due to the expansion of budget to clear out pending liabilities under maintenance. Reasons for the final excess of ₹7.64 lakh have not been intimated (September 2025).

(10) A case in which insufficient supplementary grant has been obtained and later on re-appropriation order issued by the Finance Department on 31 March 2025, in which amount augmented through re- appropriation order was less than the actual expenditure that resulted in excess expenditure incurred is discussed below:-

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 (98- Maintenance Charges)	O 10,000.00 S 2,000.00 R 4,295.98	16,295.98	16,976.91	(+) 680.93	Reasons for augmentation of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final excess of ₹680.93 lakh have not been intimated (September 2025).

**Grant No. 20- Contd.**

(11) A case in which insufficient supplementary grant has been obtained and later on re-appropriation order issued by the Finance Department on 31 March 2025, in which amount augmented through re- appropriation order was more than the actual expenditure resulting in saving is discussed below:-

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 10,000.00 R 2,684.55	27,684.55	27,482.91	(-) 201.64	Reasons for the augmentation of provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final saving of ₹201.64 lakh have not been intimated (September 2025).

**Capital****Voted Grant**

(12) Against the available saving of ₹97,295.28 lakh, an amount of ₹16,177.14 lakh remained unsurrendered

(13) In view of overall saving of ₹97,295.28 lakh, the supplementary grant of ₹88,900 lakh obtained in December 2024 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-84-Rural Drinking Water Supply as per Recommendations of 15th Finance Commission	O 10,000.00	10,000.00	..	(-)10,000.00	Reasons for the final saving of ₹10,000 lakh have not been intimated (September 2025).
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 surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
4215-01-102-98-Accelerated Rural Water Supply (93-NRDWP (Water Quality Monitoring and Surveillance-WQMS) Renamed Jal Jeevan Mission (JJM)-WQMS))	O 1,200.00 R -720.00	480.00	480.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).

## 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 3,000.00 R -1,800.00	1,200.00	1,200.00	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025).
4215-02-101-88-Creation of Urban Infrastructure under Urban Infrastructure Development Fund (UIDF) of National Housing Bank	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.20/Re-appn. Order/24-25/181-82 dated 15.05.2025).
4217-60-789-99-Grant-in-Aid to Municipalities for SC Component for State Finance Commission Devolution (Unauthorised Scheme)	O 18,192.00 R -3,192.00	15,000.00	15,000.00	..	Surrender of funds was due to non-receipt of demand from municipalities.

## 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 10,000.00 R -9,439.97	560.03	560.03	..	Surrender of funds was due to less receipt of claims under major works.
4515-51-103-99-Vidhayak Adarsh Nagar Evam Gram Sadak Yojana (SAGY)	O 20,000.00 R -3,500.00	16,500.00	16,500.00	..	Surrender of funds was due to less receipt of claims under major works.
6217-60-191-97-Loans to Municipalities	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to less receipt of funds from Government of India.

(15) The following cases of re-appropriation order issued by Finance Department on 31 March 2025, in which budget provision was surrendered less than the actual saving that resulted in an amount remained unsurrendered 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 65,600.00 R -39,786.77	25,813.23	17,208.85	(-) 8,604.38	Surrender of funds was due to the release of proportionate State Share of the scheme by the State Government. Reasons for the final saving of ₹8,604.38 lakh have not been intimated (September 2025).
4215-01-102-98-Accelerated Rural Water Supply	O 52,600.00 R -26,300.00	26,300.00	21,326.66	(-) 4,973.34	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final saving of ₹4,973.34 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-789-99-Water Supply to Scheduled Caste Dominated Habitation in Urban Area	O	300.00	289.40	220.87	(-) 68.53	Surrender of funds was due to the project being under consideration of Apex Committee, the meeting of which could not be held during the year 2024-25, therefore, the land could not be purchased. Reasons for the final saving of ₹68.53 lakh have not been intimated (September 2025).
	R	-10.60				
4215-02-101-89-Implementation of AMRUT-II for Sewerage	O	14,400.00	7,144.78	5,358.72	(-) 1,786.06	Surrender of funds was due to the release of proportionate State Share of the scheme by the State Government. Reasons for the final saving of ₹1,786.06 lakh have not been intimated (September 2025).
	R	-7,255.22				

(16) The following cases of re-appropriation order issued by Finance Department on 31 March 2025, in which the budget provision was surrendered more than the actual saving that resulted in excess expenditure incurred as 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 R -1,009.93	490.07	523.10	(+) 33.03	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final excess of ₹33.03 lakh have not been intimated (September 2025).
4215-01-102-86-Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage Works	O 5,000.00 R -4,694.52	305.48	306.80	(+) 1.32	Surrender of funds was due to less orders passed by the Hon'ble Court under compensation. Reasons for the final excess of ₹1.32 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-789-98-Water Supply to Scheduled Caste Dominated Habitation in Rural Area	O	300.00	10.00	10.56	(+) 0.56	Surrender of funds was due to no more pending demand under the said programme for the ongoing work. Reasons for the final excess of ₹0.56 lakh have not been intimated (September 2025).
	R	-290.00				
4215-01-800-98-Annuity of Land Acquired by PHE Department	O	500.00	388.97	395.12	(+) 6.15	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final excess of ₹6.15 lakh have not been intimated (September 2025).
	R	-111.03				

## 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 -31.63	4,968.37	5,285.84	(+) 317.47	Surrender of funds was due the non-processing of bills of major works in the month of march due to checks and balances. Reasons for the final excess of ₹317.47 lakh have not been intimated (September 2025).
4215-02-789-99-Sewerage Facilties to S. C. Dominated Habitation in Urban Areas	O 2,000.00 R -60.54	1,939.46	2,155.41	(+) 215.95	Surrender of funds was due to under progress of works under special component plan for Scheduled Castes for which the expenditure will be incurred in the financial year 2025-26. Reasons for the final excess of ₹215.95 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-102-99-Scheme for Creation/ Purchase of Capital Assets for Development & Panchayats/ Rural Development Department	O 633.00 R -423.99	209.01	209.41	(+) 0.40	Surrender of funds was mainly due to non-finalization of major works plan and land, non-purchase of furniture and equipments and non-receipt of motor vehicle claims. Reasons for the final excess of ₹0.40 lakh have not been intimated (September 2025).

(17) The following case in which the supplementary grant has been obtained injudiciously and subsequently, through re-appropriation orders issued by the Finance Department on 31 March, 2025, a part of supplementary grant was surrendered less than the actual saving that resulted in an amount remained unsurrendered which indicates that budget estimates 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
4215-01-101-99-Urban Water Supply (99-Augmentation Water Supply)	O 6,000.00 S 5,000.00 R -2,102.50	8,897.50	8,396.86	(-) 500.64	Surrender of funds was due to under consideration of project of Apex Committee, the meeting of which could not be held during the year 2024-25, therefore, the land could not be purchased. Reasons for the final saving of ₹500.64 lakh have not been intimated (September 2025).

(18) The following case, in which, the supplementary grant has been obtained injudiciously and subsequently, through re-appropriation orders issued by the Finance Department on 31 March, 2025, a part of supplementary grant was surrendered more than the actual saving that resulted in excessive expenditure incurred which indicates that budget estimates 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
4215-02-101- 94-Sewerage and Sanitation-	O 20,000.00 S 2,500.00 R -142.18	22,357.82	22,858.79	(+) 500.97	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE- appn. Order24- 25/181-82 dated 15.05.2025). Reasons for the final excess of ₹500.97 lakh have not been intimated (September 2025).

(19) 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 2025 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
4515-51-101- 97-Haryana Gramin Vikas Yojana (HGVY)	O 40,000.00 S 22,400.00 R -12,407.41	49,992.59	49,992.59	..	Surrender of funds was due to non- finalization of some projects under major works.

(20) Excess occurred mainly under:-

(21) The two 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. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101-92- Implementation of AMRUT-II for Water Supply to meet out the cost of CWBPs, PMUs, DPRs, PIUs, PDMCs, IRMAs, Capacity Buildings	O 1.00 R 359.65	360.65	429.33	(+) 68.68	Reasons for augmentation of provision through reappropriation were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final excess of ₹68.68 lakh have not been intimated (September 2025).

## 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 2,204.02	7,204.02	8,744.99	(+) 1,540.97	Augmentation of provision through re-appropriation was due to the launching of a number of projects under special component plan for Scheduled Caste which were also intensely monitored by the NABARD (National Bank for Agriculture and Rural Development). Reasons for the final excess of ₹1,540.97 lakh have not been intimated (September 2025).

(22) The following cases, in which, the supplementary grant has been obtained insufficiently and later on re-appropriation order issued by Finance Department on 31 March 2025 in which amount was augmented through re-appropriation order was more than the actual expenditure resulted in an amount remained unsurrendered are discussed on next page:-

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-93-Rural Water Supply (90-Mahagram Yojana for updation of Drinking Water Supply in Village)	O 2,500.00 S 1,000.00 R 771.08	4,271.08	3,193.70	(-) 1,077.38	Augmentation of provision through re-appropriation was due to the acceleration of the pace of major works in 2024-25. Reasons for the final saving of ₹1,077.38 lakh have not been intimated (September 2025).
4215-01-102-93-Rural Water Supply (93-NABARD)	O 12,000.00 S 8,000.00 R 5,000.29	25,000.29	21,131.57	(-) 3,868.72	Augmentation of provision through re-appropriation was due to the acceleration of the pace of major works in 2024-25. Reasons for the final the saving of ₹3,868.72 lakh have not been intimated (September 2025).

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-800- 99-Institutional Strengthening of Public Health Engineering Department	O S R	130.00 100.00 755.21	985.21	910.11	(-) 75.10	Reasons for augmentation of provision through reappropriation were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/G.no.20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final saving of ₹75.10 lakh have not been intimated (September 2025).

(23) The following cases, in which, the supplementary grant has been obtained insufficiently and later on re-appropriation order issued by Finance Department on 31 March 2025 in which amount was augmented through re-appropriation order was less than the actual expenditure resulted in excess expenditure incurred are discussed on next page:-

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-93-Rural Water Supply (94-Augmentation Water Supply)	O 16,000.00 S 15,000.00 R 20,732.52	51,732.52	60,815.86	(+) 9,083.34	Augmentation of provision through re-appropriation was due to increase of demand under major works for the speedy preparation of schemes for time bound implementation. Reasons for the final excess of ₹9,083.34 lakh have not been intimated (September 2025).
4215-01-789-96-Special Component Plan for Scheduled Castes under Augmentation of Rural Water Supply	O 4,000.00 S 5,000.00 R 3,609.75	12,609.75	14,707.25	(+) 2,097.50	Augmentation of provision through re-appropriation was due to increase of demand under special component plan for Scheduled Caste for the speedy preparation of schemes for time bound implementation. Reasons for the final excess of ₹2,097.50 lakh have not been intimated (September 2025).

**Grant No. 20- Concl'd.**

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-201- 98-Urban Storm Water Drainage Work	O S R	4,000.00 2,000.00 6,485.28	12,485.28	13,395.94	(+) 910.66	Reasons for the augmentation of provision were not correct and convincing. Convincing reasons have been called for (Fin& Appn. A/cs/G20/RE-appn. Order24-25/181-82 dated 15.05.2025). Reasons for the final excess of ₹910.66 lakh have not been intimated (September 2025).

---

## 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	70,00,00	0	(+)69,00,00	0
04-Revenue and Disaster Management/ Fire Office (Fire Services)/Excise and Taxation	6,82,20,00	0	71,88,41	0	(-)6,10,31,59	0
05-Home (Home Guard & Civil Defence)/ Jails (Prisons)/ Administration of Justice (High Court/ Prosecution/AGOT/ Legal Services Authority)	1,00,00	0	0	0	(-)1,00,00	0
10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/ Fisheries/ Mines & Geology/ Environment, Forest and Wildlife	3,29,81,00	0	79,06,28	0	(-)2,50,74,72	0
11-Co-operation/Food Civil Supplies and Consumer Affair	5,30,00,00	1,55,00,00,00	1,25,10,91	1,38,03,58,60	(-)4,04,89,09	(-)16,96,41,40
17-Public Works (Building and Roads)/ Transport/Civil Aviation	5,31,25,00	2,40,00,00	5,58,21,98	1,84,99,73	(+)26,96,98	(-)55,00,27
19-Energy Department (Power, New and Renewable Energy)/ Industries & Commerce/MSME/ Irrigation and Water Resources	0	0	8,00,84,22	0	(+)8,00,84,22	0
20-Town and Country Planning/Urban Estates (Urban Development)/ Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering	22,00,00	0	12	0	(-)21,99,88	0
<b>Total</b>	<b>20,97,26,00</b>	<b>1,57,40,00,00</b>	<b>17,05,11,92</b>	<b>1,39,88,58,33</b>	<b>(-)3,92,14,08</b>	<b>(-)17,51,41,67</b>



© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ae/haryana/en>

