SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

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# Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

## Government of Haryana

Report No. 1 of 2026

(State Finances Audit Report)

# Report of the
# Comptroller and Auditor General of India
# on State Finances for the year 2024-25

## Government of Haryana
### Report No. 1 of 2026

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# Preface

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

The State Finances Audit Report of the Government of Haryana intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II – Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

## Basis and Approach to State Finances Audit Report

In terms of Article 151(2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

Principal Accountant General (Accounts and Entitlements) compiles the annual Finance Accounts and Appropriation Accounts of the State based on vouchers, challans and initial and subsidiary accounts submitted by treasuries, offices and departments under the control of the State Government, as well as statements received from the Reserve Bank of India. These accounts are independently audited by the Principal Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

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

- Budget of the State: for assessing the fiscal parameters and allocative priorities vis-à-vis projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- Results of audit carried out by the office of the Principal Accountant General (Audit).
- Other data with departmental authorities and treasuries (accounting as well as MIS).
- GSDP data and other State related statistics.
- State's Fiscal Responsibility and Budget Management (FRBM) Act
- Finance Commission recommendations.
- Various audit reports of the CAG of India.
- best practices and guidelines of the Government of India (GoI).

An Entry Conference was held on 11 November 2025, with the Additional Chief Secretary (ACS), Finance, Government of Haryana, wherein the audit approach followed in the preparation of the SFAR was explained. Exit meeting was held with ACS, Finance Department on 19 February 2026 wherein Audit findings were discussed. The responses of the Government have been incorporated in the Report appropriately.

## Structure of the Government Account

The Accounts of the State Government are kept in three parts.

**1. Consolidated Fund of the State (Article 266 (1) of the Constitution of India)**

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

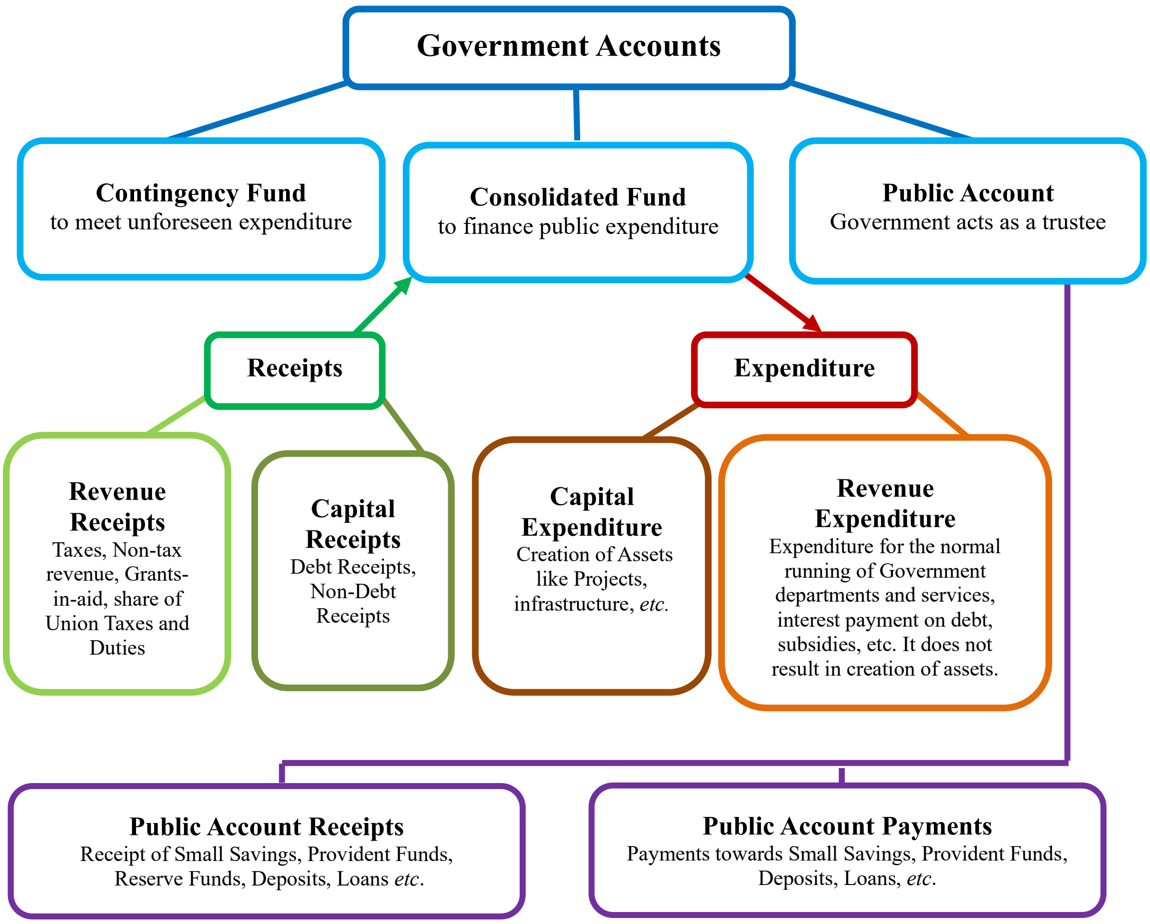
**2. Contingency Fund of the State (Article 267 (2) of the Constitution of India)**

This Fund is in the nature of an imprest which is established by the State Legislature by law and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State.

**3. Public Accounts of the State (Article 266 (2) of the Constitution)**

Apart from above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

## Structure of Government Accounts



# EXECUTIVE SUMMARY

## Executive Summary

*This Report on the finances of the State of Haryana provides an independent assessment of the fiscal position of the Haryana for the financial year 2024-25. It analyses the State's overall financial health and reviews its revenue and expenditure trends, assesses the State's debt position and borrowing patterns, evaluates its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.*

Haryana's economy showed moderate growth during the FY 2024-25, with Gross State Domestic Product (GSDP) registering growth of 11.83 *per cent* as against the previous financial year. The State contributed 3.67 *per cent* to the national GDP. Over the last five years, Haryana's share in the national economy has remained stable, indicating consistency in its contribution to overall GDP. We observed that Revenue receipts of the state grew (5.05 *per cent*) over the previous year, driven by higher tax collections, notably GST and increased central tax devolution. However, non-tax revenue decreased by seven *per cent* and grants from the Centre declined by 17.6 *per cent*. The major contributor to these receipts is the State's Own Tax Revenue, accounting for nearly two-thirds of these receipts, followed by the State's share in Union taxes, non-tax revenues and Grants-in-aid from GoI. The State's reliance on its own sources is thus quite high, showing fiscal self -reliance.

Expenditure of the State was dominated by higher growth of revenue spending (88.94 *per cent* of Total Expenditure) particularly committed costs and subsidies (64 *per cent* of Revenue Expenditure, 57 *per cent* of Total Expenditure and 76 *per cent* of Revenue Receipts), leaving limited fiscal space for capital investment. Capital expenditure remained volatile and below budgeted levels, reflecting constraints in infrastructure investment. Capital Expenditure was only 17.67 *per cent* of the borrowings. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of Borrowings instead of capital creation/development activities. The State was not able to arrest the revenue deficit within the target levels of the State FRBM Act, thereby rendering little room for fiscal consolidation. The total liabilities of the State had been on rise during the past five years and grew by 10.52 *per cent* over the previous year. Higher outstanding liabilities increase future repayment and interest obligations, further constraining fiscal flexibility in the medium term. Further, returns on investments was alarmingly low in comparison to the average rate of interest on the Government borrowings. Besides, the State Government also carried forward significant undischarged liabilities in respect of non-transfer of State and Central Finance Commission grants to local bodies (₹ 1,170.27 crore), pending refund cases (₹ 827.54 crore), energy charges liabilities of DISCOMs against various departments (₹ 253.82 crore), off-budget borrowings not captured in the debt stock (₹ 146.53 crore), short/non-transfer of States contribution to NPS/statutory funds to National Mineral Exploration Trust/interest liabilities (₹ 93.49 crore), etc. The cumulative value of these un-discharged liabilities amounted to ₹ 2,491.65 crore, which is equivalent to 0.21 *per cent* of the GSDP and 7.19 *per cent* of the Fiscal Deficit for the year 2024-25.

The fiscal year also continued to witness large scale savings in revenue/capital, charged and voted sections of 19 grants. Though there was no excess expenditure over authorisation during 2024-25, however, excess expenditure amounting to ₹ 1,335.24 crore pertaining to FY 2023-24 is pending for regularisation by the State legislature. Concerns also arise from delays in submission of 2,135 utilisation certificates, 884 of which are prior to 2019-20, pending 82 accounts in respect of 40 autonomous bodies (as on 30 September 2025) and substantial use of Minor Head 800-Other Receipts/ Expenditure affecting transparency in financial reporting. Funds, under Haryana Rural Development Act, Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board were kept outside Government Account which violates the provisions of Article 266 of the Constitution of India. The report notes positive steps like implementation of Single Nodal Agency (SNA) and SNA-SPARSH for better fund tracking in centrally sponsored schemes. However, full migration to SNA-SPARSH is pending.

The increasing debt load, high committed expenditure and limited capital investment raise concerns about fiscal sustainability. There's a need for revenue augmentation, better expenditure control and structural reforms to ensure long-term fiscal health. Transparency should be enhanced in off-budget borrowings, ensuring timely accounting and reporting. Steps should be taken for more judicious budget provisioning.

# Chapter 1

## Overview of Finances of the State

# Chapter 1: Overview of Finances of the State

*This chapter provides a snapshot of Haryana's finances for 2024-25, covering demographics, economic indicators and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments etc.*

## 1.1 Profile of the State

Haryana is located near the National Capital. Out of 22 districts of Haryana, 14 districts are part of the National Capital Region. It is spread over a geographical area of 44,212 sq. km. and ranks 21st among State/UTs in terms of area. As of 2025, its projected population stood at 3.09 crore (2.19 *per cent* of the India's population), with a density of 700 persons per sq. km. This section provides an overview of the State's demography, GSDP and per capita income of the State.

### 1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in ***Table 1.1*** below.

**Table 1.1: Demographic profile of the State**

| | Haryana | National average |
|---|---|---|
| Rural Population (*per cent*)<br>(Report on Technical Group on Population Projections on 'Population projection for India and States 2011-2036) | 56.74 | 64.30 |
| Urban Population (*per cent*)<br>(Report on Technical Group on Population Projections on 'Population projection for India and States 2011-2036) | 43.26 | 35.70 |
| Population density<br>(Report on Technical Group on Population Projections on 'Population projection for India and States 2011-2036) | 700 | 430 |
| Sex Ratio per 1,000 Males<br>*(Census of India 2011) (Population Projections for India and State 2011-2036)* | 892 | 947 |
| Infant Mortality Rate per 1,000 Live births<br>*(SRS Bulletin September 2025)* | 26 | 25 |
| Maternal Mortality Rate (per lakh women in the age group of 15-49)<br>*(SRS Bulletin on Maternal Mortality in India 2021-23)* | 6 | 5 |
| Total Fertility Rate (children per woman)<br>*(NFHS-5, 2019-21)* | 1.91 | 1.99 |
| Life Expectancy at Birth (in years)<br>*(SRS Based Abridged Life Tables 2017-21 & 2019-23, RGI of India, GoI)* | 68.8 | 70.3 |
| Population below Poverty Line (in *per cent*)<br>*(Multidimensional Poverty Index, 2015-16 & 2019-21 (Headcount ratio)- NITI Aayog)* | 7.07 | 14.96 |
| Literacy Rate *(in per cent)*<br>*(Periodic Labour Force Survey) (2023-24)* | 84.8 | 80.9 |

### 1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

### *1.1.2.1 Gross State Domestic Product and Per capita Income*

Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP is given in ***Table 1.2.*** Ten years trend depicting Year on year growth of GSDP and GDP and GSDP contribution in GDP is given in ***Chart 1.1***. Per capita income of the country and per capita income of the State is depicted in ***Chart 1.2***.

**Table 1.2: Trends in GSDP compared to GDP of India (at current prices)**

| Year | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| GDP of India (₹ in crore) | 1,98,54,096 | 2,35,97,399 | 2,68,90,473 | 3,01,22,956 (Ist RE) | 3,30,68,145 (PE) |
| GSDP of Haryana (₹ in crore) | 7,30,442 | 8,77,269 | 9,74,732 | 10,85,510 | 12,13,951 |
| Share of GSDP in GDP (in *per cent*) | 3.68 | 3.72 | 3.62 | 3.60 | 3.67 |
| PCI of India (in ₹) | 1,27,244 | 1,50,906 | 1,69,145 | 1,88,892 | 2,05,324 |
| PCI of Haryana (in ₹) | 2,25,137 | 2,65,163 | 2,89,213 | 3,19,363 | 3,53,182 |

**Source: Ministry of Statistics and Programme Implementation, GoI.**
**RE: Revised Estimates, PE: Provisional Estimates**

The economy of the State has shown a steady upward trend in recent years, with its GSDP growing from ₹ 7,30,442 crore in 2020-21 to ₹ 12,13,951 crore in 2024-25. This represents an average annual growth rate broadly in line with the national GDP, though the State's performance has occasionally outpaced the national average, particularly in 2021-22 when the post-pandemic recovery was stronger in the State. Over the last five years, Haryana's share in the national economy has remained stable, indicating consistency in its contribution to overall GDP.

Per capita income (PCI) of the State continues to be significantly higher than the national average, reflecting its relatively strong industrial and agricultural base as explained in Para 1.1.2.2. In 2024-25, Haryana's per capita income is estimated at ₹ 3,53,182, which is notably higher than the national average of ₹ 2,05,324, indicating a significantly stronger economic performance compared to the country.

Chart 1.1: Y-o-Y growth rate of GDP & GSDP and GSDP contribution to GDP

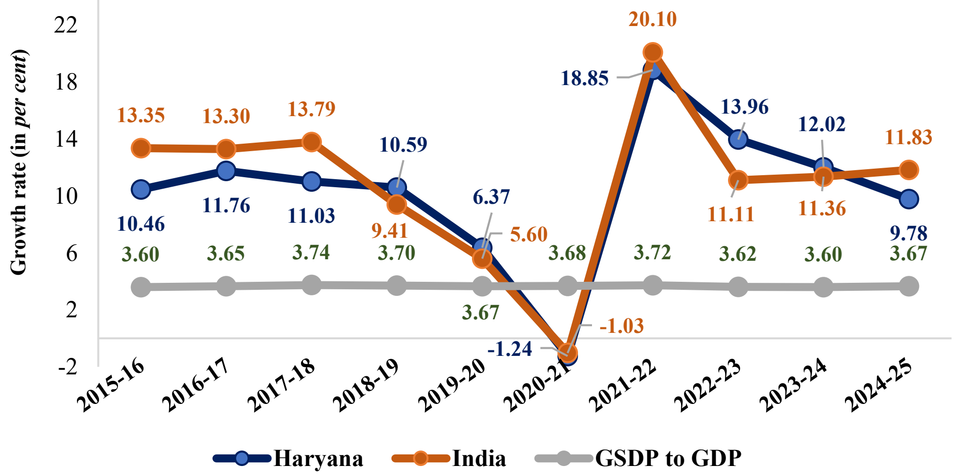
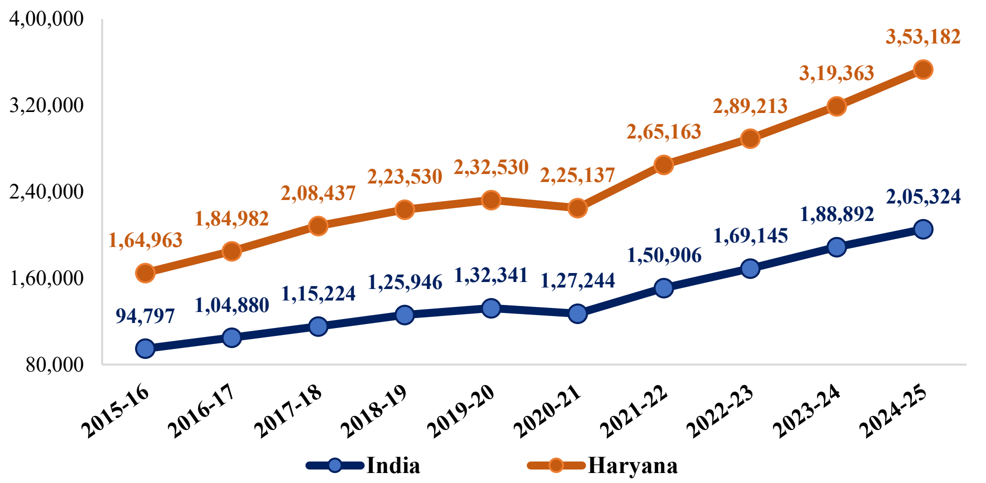



Chart 1.2: Per Capita Income of India and the Haryana (in ₹)




## 1.1.2.2 *Sectoral contribution to GSDP*

The sectoral contribution by various sectors during 2024-25 and the sectoral contribution of various sectors to GSDP, measured in terms of their share in GSVA during the last five years, are depicted in ***Chart 1.3*** and ***Chart 1.4*** respectively.

Chart 1.3: Sectoral Contribution 2024-25

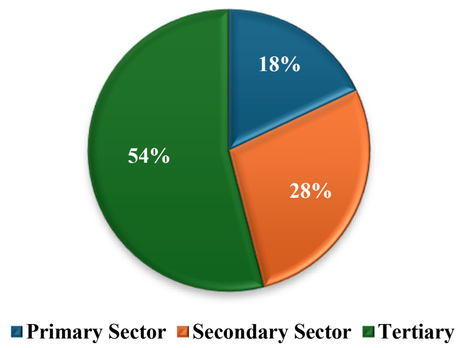



Chart 1.4: Sectoral growth in GSDP

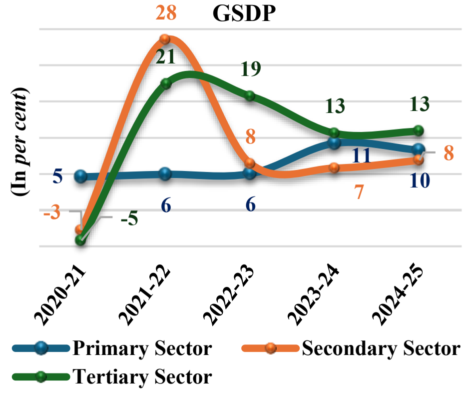
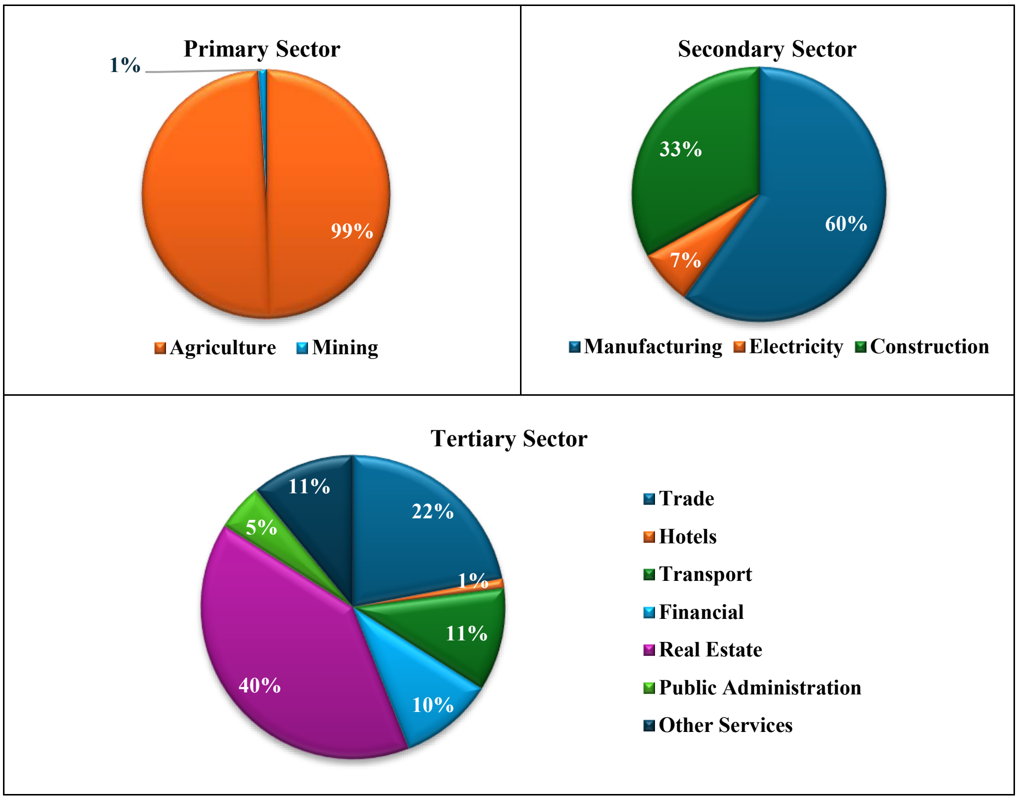


***Chart 1.5*** shows the composition of each sectors during FY 2024-25, in terms of its major contributing segments.

**Chart 1.5: Sector-wise distribution, FY 2024-25**




In the State's economy during FY 2024-25, the tertiary sector contributed the largest share of GSDP (54 *per cent*), followed by the secondary (28 *per cent*) and primary sectors (18 *per cent*). Agriculture continues to dominate the primary sector, while manufacturing and construction drive the secondary sector. Within tertiary sector services like real estate, trade and transport are key contributors; proximity to the national capital and a large part coming in the NCR being key drivers in this growth.

Growth trends over the last five years show volatility in the secondary sector, with a sharp rebound in 2021-22 followed by moderation. The primary sector has displayed consistent and stable growth, cushioning the economy against fluctuations, while the tertiary sector has grown at modest but steady levels. Despite some fluctuating trends, the tertiary sector has been more stable than the secondary sector over the last five years.

### 1.1.3 Snapshot of Finances

***Table 1.3*** shows the details of actual financial results of State Government of Haryana for the years 2023-24 and 2024-25 *vis-a-vis* Budget Estimates (BE), Revised Estimates (RE) and GSDP for the year 2024-25.

**Table 1.3: Snapshot of Finances**

**(₹ in crore)**

| Sl. No. | Components | 2023-24 (Actuals) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) | Percentage of Actuals to BE | Percentage of Actuals to GSDP |
|---|---|---|---|---|---|---|---|
| 1. | Tax Revenue | 84,856.47 | 97,883.33 | 96,009.73 | 92,008.33 | 94.00 | 7.58 |
| *(i)* | *Own Tax Revenue* | 72,511.12 | *84,551.10* | *81,944.08* | *77,942.68* | 92.18 | 6.42 |
| *(ii)* | *Share of Union taxes/duties* | 12,345.35 | *13,332.23* | *14,065.65* | *14,065.65* | 105.50 | 1.16 |
| 2. | Non-Tax Revenue | 8,103.00 | 9,243.46 | 8,771.62 | 7,536.20 | 81.53 | 0.62 |
| 3. | Grants-in-aid and Contributions | 8,355.37 | 9,512.11 | 7,843.05 | 6,884.88 | 72.38 | 0.57 |
| **4.** | **Revenue Receipts (1+2+3)** | **1,01,314.84** | **1,16,638.90** | **1,12,624.40** | **1,06,429.41** | **91.25** | **8.77** |
| 5. | Recovery of Loans and Advances | 301.15 | 689.01 | 689.01 | 293.88 | 42.65 | 0.02 |
| 6. | Other Receipts | 114.83 | 4,870.00 | 700.00 | 102.36 | 2.10 | 0.01 |
| 7. | Borrowings and other liabilities (a) | 31,441.04 | 33,634.50 | 32,555.97 | 34,665.15 | 103.06 | 2.86 |
| **8.** | **Capital Receipts (5+6+7)** | **31,857.02** | **39,193.51** | **33,944.98** | **35,061.39** | **89.46** | **2.89** |
| **9.** | **Total Receipts (4+8)** | **1,33,171.86** | **1,55,832.41** | **1,46,569.38** | **1,41,490.80** | **90.80** | **11.66** |
| **10.** | **Revenue Expenditure (b)** | **1,13,195.70** | **1,34,456.36** | **1,30,472.08** | **1,25,849.29** | **93.60** | **10.37** |
| 11. | Interest payments | 21,604.97 | 25,141.70 | 24,692.59 | 24,219.24 | 96.33 | 2.00 |
| 12. | Capital Expenditure | 15,920.94 | 16,280.94 | 12,752.52 | 12,480.03 | 76.65 | 1.03 |
| 13. | Loans and advances | 4,055.22 | 5,095.11 | 3,344.78 | 3,161.48 | 62.05 | 0.26 |
| **14.** | **Total Expenditure (10+12+13)** | **1,33,171.86** | **1,55,832.41** | **1,46,569.38** | **1,41,490.80** | **90.80** | **11.66** |
| **15.** | **Revenue Surplus (+)/Deficit (-) (4-10)** | **(-) 11,880.86** | **(-) 17,817.46** | **(-) 17,847.68** | **(-) 19,419.88**[1] | **108.99** | **(-) 1.60** |
| **16.** | **Fiscal Surplus (+)/Deficit (-) {(4+5+6)-14}** | **(-) 31,441.04** | **(-) 33,634.50** | **(-) 32,555.97** | **(-) 34,665.15** | **103.06** | **(-) 2.86** |
| **17.** | **Primary Deficit (-)/Surplus (+) (16-11)** | **(-) 9,836.07** | **(-) 8,492.80** | **(-) 7,863.38** | **(-) 10,445.91**[2] | **123.00** | **(-) 0.86** |

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

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

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

The actual receipts under Recovery of Loans and Advances and Other receipts remained significantly lower as compared to the Budget Estimates. Though, the State Government had lowered the Revised Estimates for Other Receipts, actuals remained lower than these estimates. This is indicative of overoptimistic receipt expectation which was not commensurate with the economic growth in the State. The Capital Expenditure was around 77 *per cent* of Budget Estimates, however it remained closer to the Revised Estimates.

The details of State Government Finances for the FY 2015-16 to 2024-25 are given in ***Appendix 1.1***.

## 1.1.4 Sources and Application of Funds

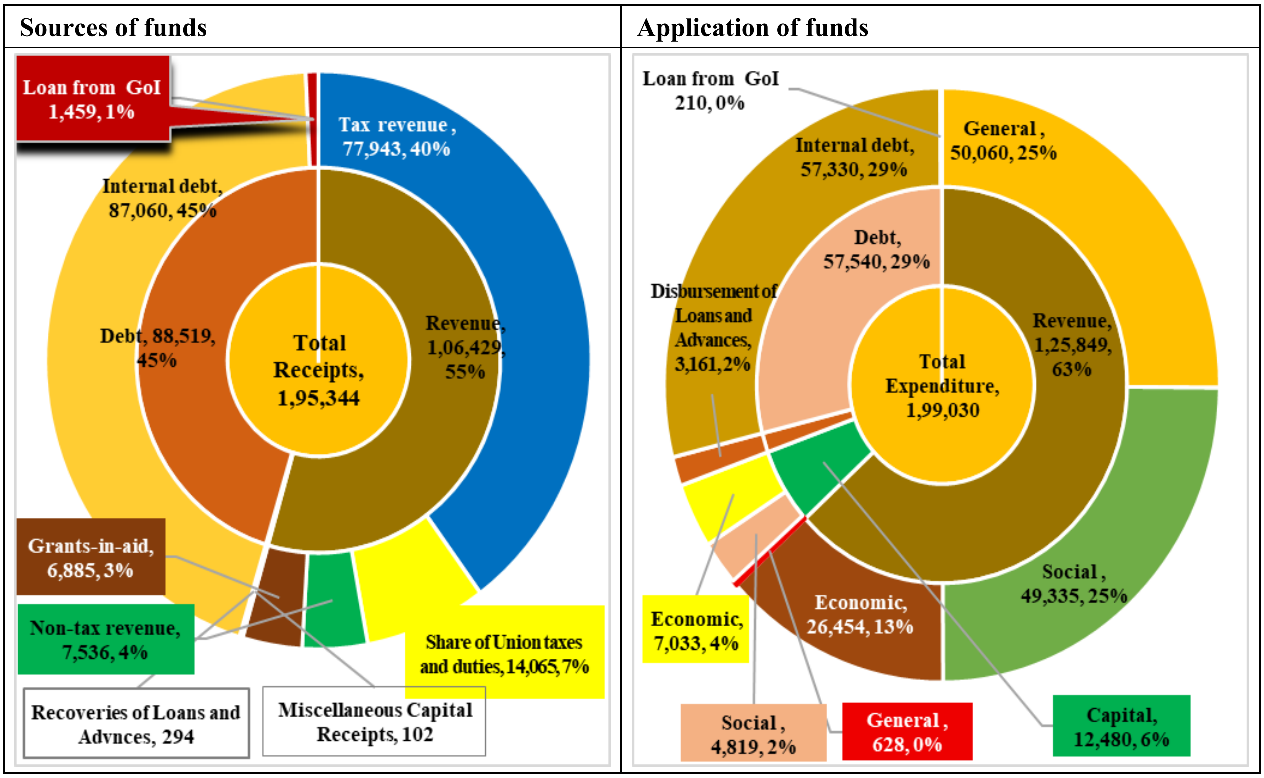
Comparison of components of the sources and application of funds of the State during the current year is given in ***Chart 1.6***.

[1] Post Audit adjusted Revenue Deficit is ₹ 21,986.48 crore

[2] Post Audit adjusted Primary Deficit is ₹ 13,012.51 crore

**Chart 1.6: Details of sources and application of funds during 2024-25**

**(₹ in crore)**




**Source: Finance Accounts.**

***Appendix 1.2*** provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

## 1.1.5 Snapshot of Assets and liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.3*** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, and loans and advances, given by the State Government and cash balances. A summarized position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in ***Table 1.4***.

**Table 1.4: Summarised position of assets and liabilities**

**(₹ in crore)**

| Liabilities | | | | | Assets | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | **As on 31 March 2024** | **As on 31 March 2025** | ***Per cent* increase** | | | **As on 31 March 2024** | **As on 31 March 2025** | ***Per cent* increase** |
| **Consolidated Fund** | | | | | | | | | |
| A | Internal Debt | 2,80,772.24 | 3,10,502.75 | 10.59 | a | Gross Capital Outlay | 1,56,410.71 | 1,67,914.39 | 7.35 |
| B | Loans and Advances from GoI | 15,825.21 | 13,827.90 | (-) 12.62 | b | Loans and Advances | 14,328.46 | 18,070.05 | 26.11 |
| **Contingency Fund** | | **1,000.00** | **1,000.00** | **0.00** | **Contingency Fund (unrecouped)** | | **545.95** | **148.93** | **(-) 72.72** |
| **Public Account** | | | | | | | | | |
| A | Small Savings, Provident Funds, etc. | 18,762.25 | 18,777.29 | 0.08 | a | Advances with Departmental officers | 0.74 | 0.74 | 0.00 |
| B | Deposits | 14,557.39 | 16,179.92 | 11.15 | b | Remittances | - | - | - |
| C | Reserve Funds | 12,238.55 | 14,553.25 | 18.91 | c | Suspense and Miscellaneous | 19.72 | 29.96 | 51.93 |
| D | Suspense and Misc. Balances | - | - | - | **Cash balance (including investment in Earmarked Fund)** | | **5,438.02** | **6,057.28** | **11.39** |
| E | Remittances | 336.99 | 303.55 | (-) 9.92 | **Total** | | **1,76,743.60** | **1,92,221.35** | **8.76** |
| | | | | | **Deficit in Revenue Account** | | **1,66,749.02** | **1,82,923.30** | **9.70** |
| | | | | | **Difference on account of rounding-off** | | **0.01** | **0.01** | |
| **Total** | | **3,43,492.63** | **3,75,144.66** | **9.21** | **Total** | | **3,43,492.63** | **3,75,144.66** | **9.21** |

**Source: Finance Accounts of the respective years**

***Table 1.4*** shows that the overall liabilities rose by 9.21 *per cent* in the current year over the previous year whereas asset rose by 8.76 *per cent*, resulting in marginal increase in deficit in the revenue account.

## 1.2 Consolidated Fund of the State

The revenue received, loans raised and money received as repayment of loans by the State Government and ways and means advances extended by the Reserve Bank of India form part of the Consolidated fund of the State.

### 1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the five-year period (2020-25) are shown in ***Table 1.5***.

**Table 1.5: Trends in Revenue Receipts**

**(₹ in crore)**

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Revenue Receipts** | **67,561** | **78,092** | **89,194** | **1,01,315** | **1,06,429** |
| **Tax Revenue** | **48,352** | **63,099** | **73,339** | **84,856** | **92,008** |
| *Own Tax Revenue* | 41,914 | 53,377 | 62,961 | 72,511 | 77,943 |
| *State's share in Union Taxes and Duties* | 6,438 | 9,722 | 10,378 | 12,345 | 14,065 |
| **Non-Tax Revenue** | **6,961** | **7,394** | **8,742** | **8,103** | **7,536** |
| **Grants-in-aid from GoI** | **12,248** | **7,599** | **7,113** | **8,356** | **6,885** |
| State's Own Revenue (Own Tax and Non-Tax Revenue) | 48,875 | 60,771 | 71,703 | 80,614 | 85,479 |
| GSDP (2011-12 series) | 7,30,442 | 8,77,269 | 9,74,732 | 10,85,510 | 12,13,951 |
| **Year-on-year growth rates (in *per cent*)** | | | | | |
| Revenue Receipts | (-) 0.44 | 15.59 | 14.22 | 13.59 | 5.05 |
| State's Own Revenue of the State | (-) 2.69 | 24.34 | 17.99 | 12.43 | 6.03 |
| GSDP | (-) 1.03 | 20.10 | 11.11 | 11.36 | 11.83 |
| **Buoyancy Ratios[3]** | | | | | |
| Revenue Buoyancy w.r.t GSDP | --* | 0.78 | 1.28 | 1.20 | 0.43 |
| State's Own Revenue Buoyancy w.r.t GSDP | --* | 1.21 | 1.62 | 1.09 | 0.51 |

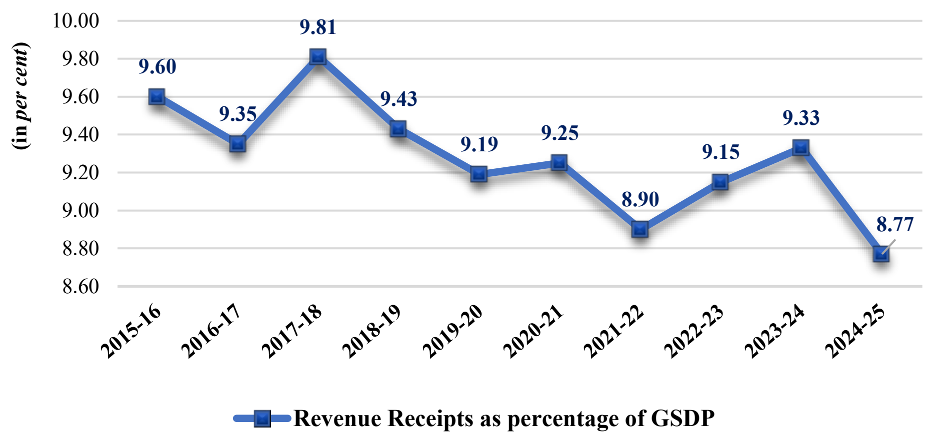
**Source: Finance Accounts for Revenue Receipts and Ministry of Statistics and Programme Implementation, GoI for GSDP figures**

**** Buoyancy ratio was not calculated as GSDP growth was negative.***

Year-on-year growth was high in 2021-22 (15.59 *per cent*), supported by strong tax collections, but has since moderated to five *per cent* in 2024-25.

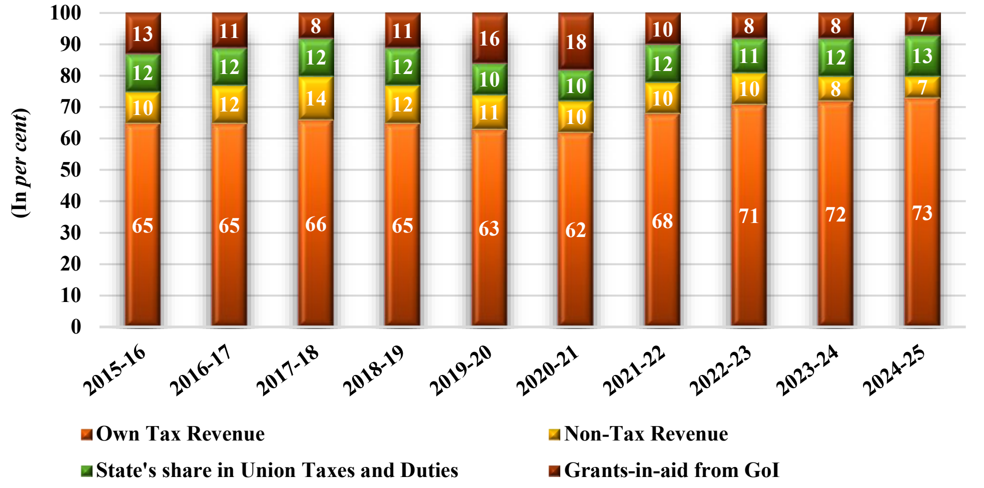
Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts is given in ***Chart 1.7*** and ***Chart 1.8***.

**Chart 1.7: Revenue Receipts as percentage of GSDP**




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

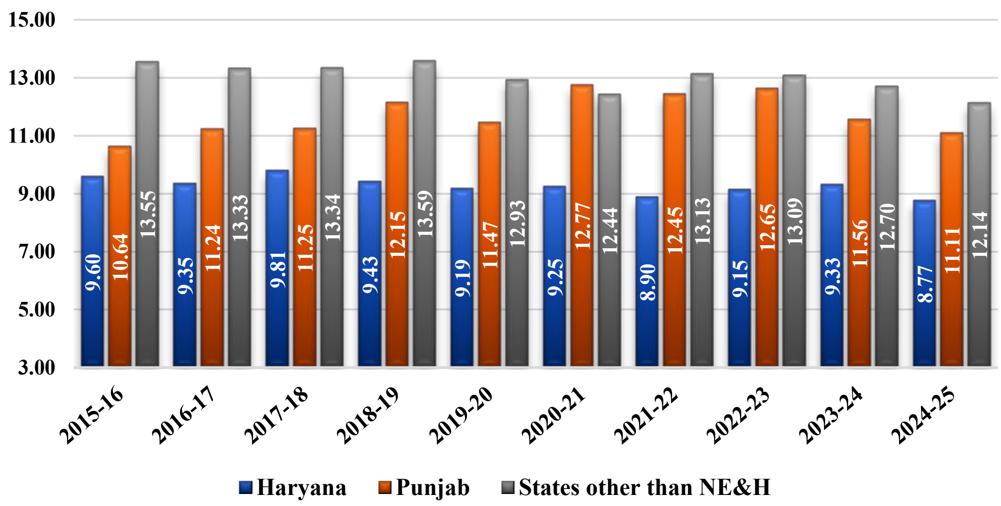
**Chart 1.8: Contributions in Revenue Receipts**




Revenue receipts of the State increased steadily from ₹ 47,557 crore in 2015-16 to ₹ 1,06,429 crore in 2024-25, reflecting an overall growth of more than two times over a period of ten years (***Appendix 1.1***). The increase was primarily driven by growth in Own Tax Revenue, which rose from ₹ 30,929 crore to ₹ 77,943 crore during 2015-16 to 2024-25. Own Tax Revenue consistently contributed 62 to 73 *per cent*, while non-tax revenue and grants form a small portion. The State's reliance on its own sources is thus quite high, showing fiscal self-reliance, though the slowing buoyancy suggests the need to widen the tax base and enhance/mobilize non-tax revenues.

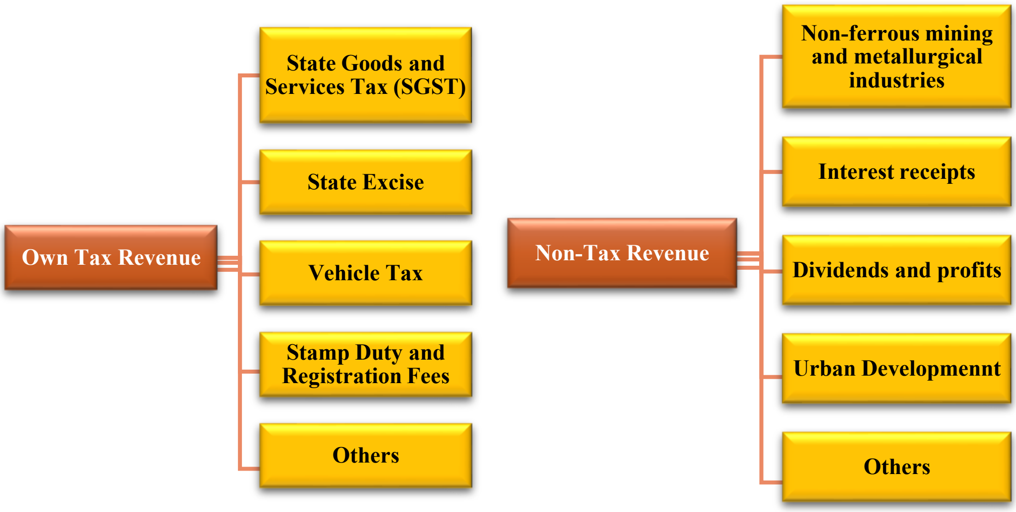
As a proportion of GSDP, the State's revenue receipts showed a fluctuating trend during 2015-16 to 2024-25 and stood at 8.77 *per cent* in 2024-25. This shows that although revenue collections have risen in absolute terms, their contribution to the overall economy has not grown in line with the GSDP.

**Chart 1.9: Inter-state comparison of Revenue Receipts as percentage of GSDP (In *per cent*)**



## A. State's Own Resources

**Chart 1.10: Details of State's Own Revenue**




### (i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE) and Actuals of Own Tax Revenue for the FY 2024-25 is given in ***Table 1.6***.

**Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)**

**(₹ in crore)**

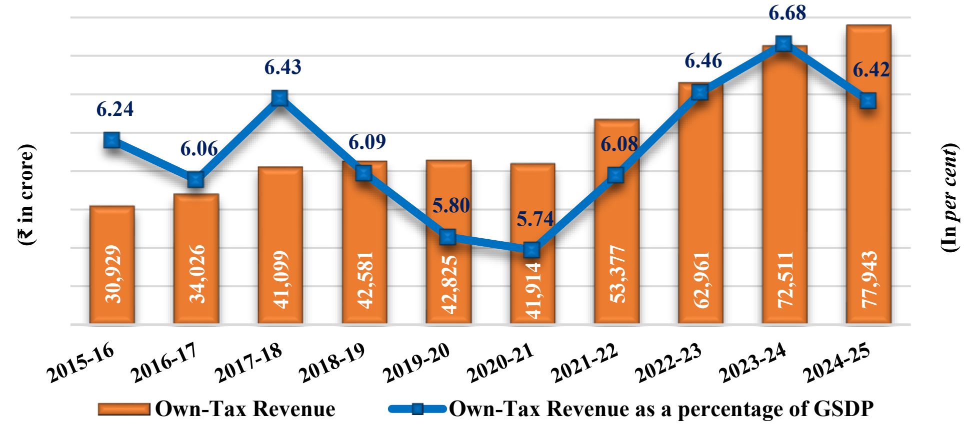
| Tax Revenue | 2023-24 (Actual) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) |
|---|---|---|---|---|
| State Goods and Services Tax (SGST) | 33,960 | 37,498 | 37,500 | 37,739 |
| State Excise | 11,326 | 12,650 | 12,650 | 12,701 |
| Stamp Duty and Registration Fees | 10,529 | 15,101 | 14,049 | 10,492 |
| Vehicle Tax | 4,904 | 5,404 | 5,250 | 5,268 |
| Taxes on Sales, Trade etc. | 11,331 | 13,200 | 11,800 | 11,517 |
| Others[4] | 461 | 698 | 695 | 226 |
| **Total** | **72,511** | **84,551** | **81,944** | **77,943** |

**Source: Finance Accounts and Budget documents of the State.**

4 Others include Land Revenue, Taxes on Goods & Passengers, Taxes and Duties on Electricity, Other Taxes and Duties on Commodities and Services, Service Tax etc.

Trends of own tax revenue and its components during the period 2015-16 to 2024-25 are shown in ***Chart 1.11*** and ***Chart 1.12*** respectively.

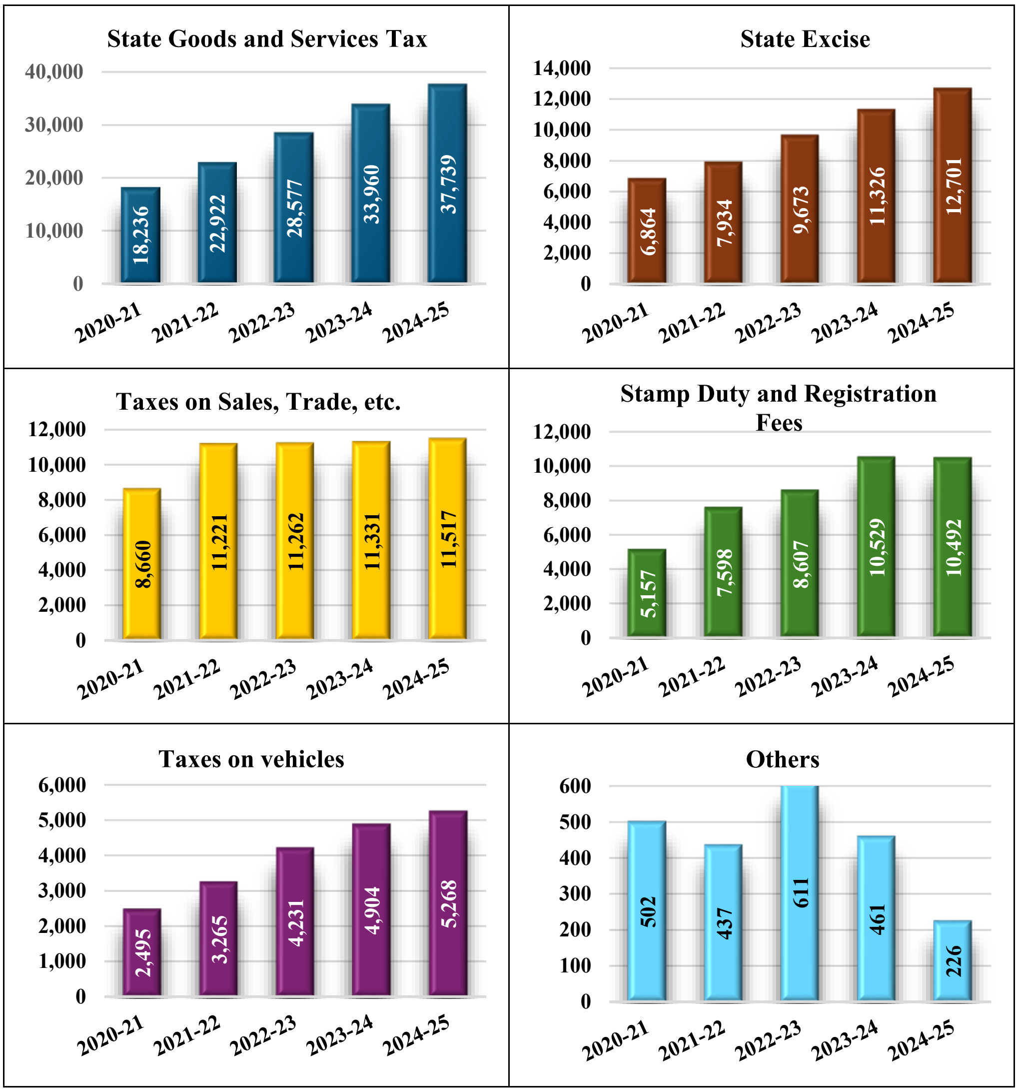
**Chart 1.11: Trends of Own Tax Revenue during 2015-16 to 2024-25**




**Source: Finance Accounts of the respective years.**

**Chart 1.12: Major components of State's Own Tax Revenue**

**(₹ in crore)**




**Source: Finance Accounts of respective years.**

Increase in one of the sectors i.e. State Goods and Services Tax (SGST) was mainly due to the increase in registered taxpayers by 10 *per cent* over previous year. This substantial growth has contributed to the notable rise in SGST collections. The increase in the State Excise was *inter alia* due to the implementation of the new Excise Policy and increase in the license fees.

During Exit Conference, the Finance Department stated (19 February 2026) that one of the reasons for negative growth of Stamp Duty and Registration Fees was due to transfer of two *per cent* share directly to Urban and Rural Local Bodies.

### (ii) Non-Tax Revenue

Non-Tax Revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, etc. ***Table 1.7*** presents the Actuals for FY 2023-24, along with the Budget Estimates (BE), Revised Estimates (RE) and Actuals of Non-Tax Revenue for FY 2024–25.

**Table 1.7: Major Components of Non-Tax Revenue**

**(₹ in crore)**

| Non-Tax Revenue | 2023-24 (Actual) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) |
|---|---|---|---|---|
| **Interest Receipts** | 1,645 | 1,795 | 1,795 | 1,793 |
| **Dividends and Profits** | 290 | 260 | 260 | 170 |
| **User charges** | 1,401 | 1,853 | 1,652 | 1,078 |
| **Others** | 4,767 | 5,335 | 5,065 | 4,495 |
| **Total** | **8,103** | **9,243** | **8,772** | **7,536** |

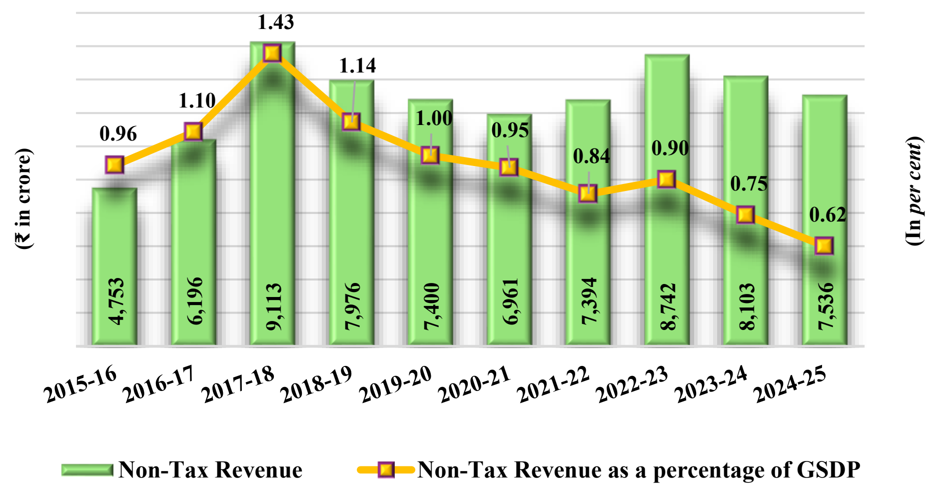
**Table 1.8: Components of State's Non-Tax Revenue**

**(₹ in crore)**

| Non-Tax Revenue | 2023-24 (Actual) | 2024-25 (BE) | 2024-25 (RE) | 2024-25 (Actuals) |
|---|---|---|---|---|
| **Interest Receipts** | **1,645** | **1,795** | **1,795** | **1,793** |
| **Dividends and Profits** | **290** | **260** | **260** | **170** |
| **Other Non-Tax Receipts** | **6,168** | **7,188** | **6,717** | **5,573** |
| a) Major & Medium Irrigation | 618 | 360 | 360 | 409 |
| b) Other Rural Development Programme | 03 | 12 | 12 | 06 |
| c) Road Transport | 1,368 | 1,500 | 1,500 | 1,427 |
| d) Urban Development | 1,560 | 1,800 | 1,600 | 1,331 |
| e) Education Sports, Art and Culture | 367 | 695 | 695 | 224 |
| f) Non-ferrous Mining and Metallurgical Industries | 811 | 955 | 755 | 737 |
| g) Others | 1,441 | 1,866 | 1,795 | 1,439 |
| **Total** | **8,103** | **9,243** | **8,772** | **7,536** |

Trends of Non-Tax revenue and its components during the period 2015-16 to 2024-25 are shown in ***Chart 1.13*** and ***Chart 1.14*** respectively.

**Chart 1.13: Trends of Non-Tax Revenue during 2015-16 to 2024-25**

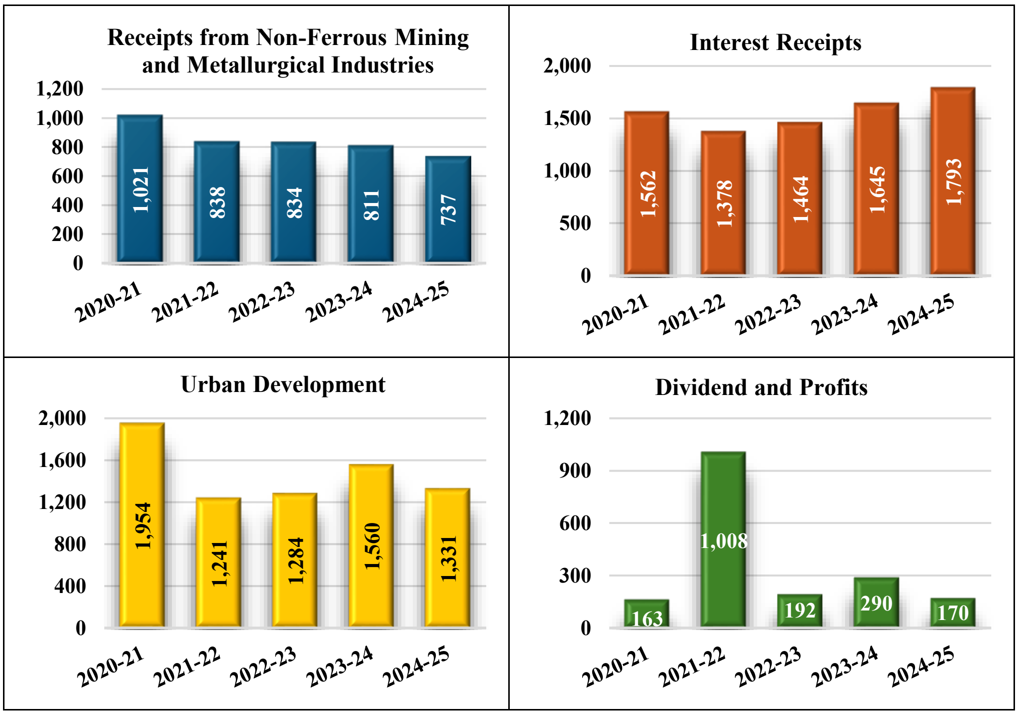


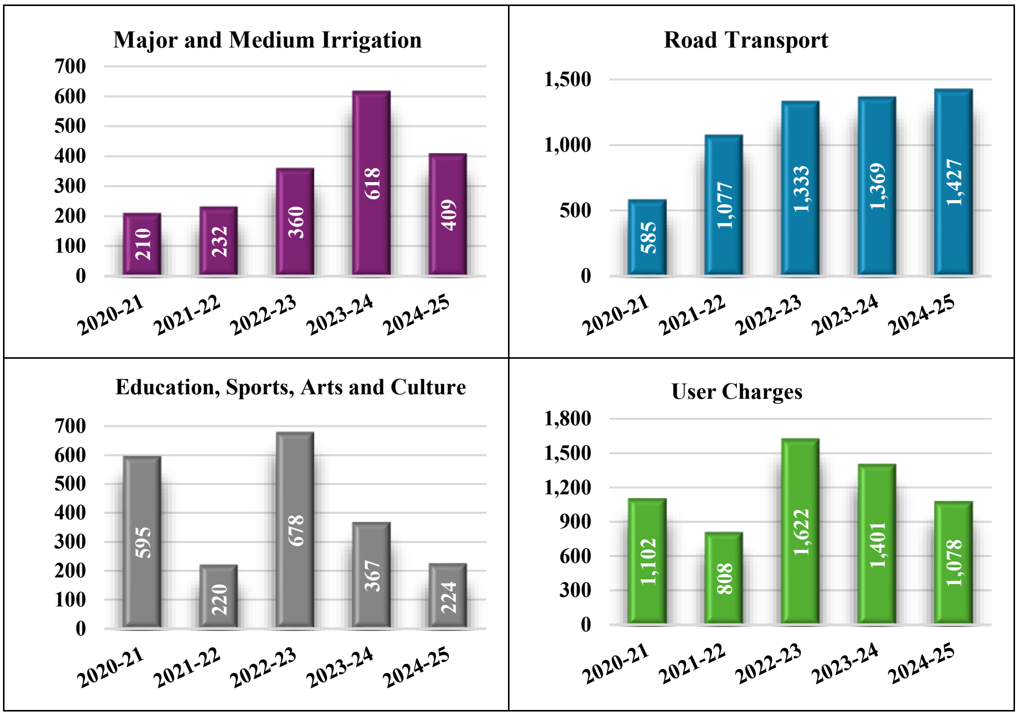

**Source: Finance Accounts of respective years.**

The State's Non-Tax Revenue showed fluctuating trend during the ten-year period. It increased from ₹ 4,753 crore in 2015-16 to a peak of ₹ 9,113 crore in 2017-18 but subsequently declined to ₹ 6,961 crore in 2020-21, a partial recovery was observed with climbing back to ₹ 8,742 crore in 2022-23, again showed a declining trend during 2023-25 and stood at ₹ 7,536 crore in 2024-25. As a percentage of GSDP, Non-Tax Revenue showed a similar fluctuating trend during 2015-2025. It increased from 0.96 *per cent* in 2015-16 to 1.43 *per cent* in 2017-18, declined subsequently during 2018-22 with a partial increase in 2022-23 and a downward trend and stood 0.62 *per cent* in 2024-25. This indicating that revenue growth has not kept pace with the economy.

**Chart 1.14: Major components of Non-Tax Revenue (2020-25)**

**(₹ in crore)**






**Source: Finance Accounts of respective years.**

Among the major components, interest receipts increased consistently from 2021-22 and reached ₹ 1,793 crore in 2024-25, while receipts from dividends and profits were highly volatile, with a sharp spike of ₹ 1,008 crore in 2021-22 but remained low in the other years. Urban development receipts remained relatively stable between ₹ 1,241 crore and ₹ 1,560 crore during 2021-22 to 2024-25, whereas road transport revenue showed a steady rise from ₹ 585 crore in 2020-21 to ₹ 1,427 crore in 2024-25. Receipts from major and medium irrigation improved gradually from ₹ 210 crore to ₹ 618 crore during 2020-21 to 2023-24 while fell down to ₹ 409 crore in 2024-25. However, receipts from non-ferrous mining and Metallurgical Industries declined over the years from ₹ 1,021 crore in 2020-21 to ₹ 737 crore in 2024-25. Overall, interest receipts, Urban development receipts and road transport emerged as relatively stable contributors, while mining and dividends remained uncertain sources of revenue.

## B State's share in Union Taxes and Duties

Trends in the components of State's share in Union taxes and duties are shown in ***Table 1.9***.

**Table 1.9: State's share in Union Taxes and Duties**

**(₹ in crore)**

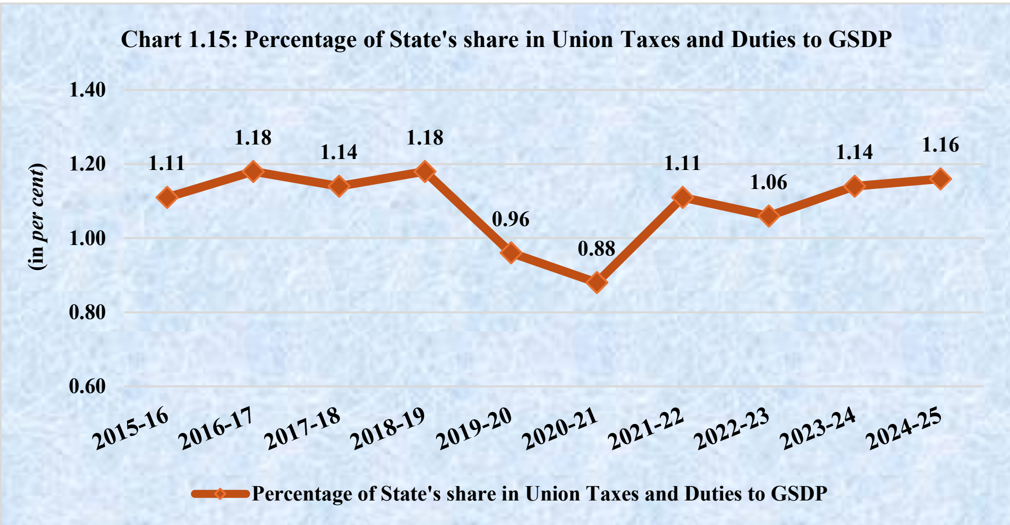
| Components | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Central Goods and Services Tax (CGST) | 1,907.46 | 2,763.35 | 2,932.91 | 3,746.67 | 4,108.06 |
| Corporation Tax | 1,946.54 | 2,846.17 | 3,478.57 | 3,705.50 | 3,991.23 |
| Taxes on Income other than Corporation Tax | 1,996.13 | 2,874.79 | 3,397.23 | 4,279.41 | 5,089.99 |
| Customs | 338.27 | 709.48 | 407.99 | 432.62 | 715.61 |
| Union Excise Duties | 215.83 | 390.43 | 128.00 | 163.72 | 137.72 |
| Service Tax | 28.52 | 127.53 | 16.22 | 2.31 | 0.43 |
| Other Taxes[5] | 4.84 | 10.41 | 17.08 | 15.12 | 22.61 |
| **Total** | **6,437.59** | **9,722.16** | **10,378.00** | **12,345.35** | **14,065.65** |

**Source: Finance Accounts of the respective years.**

The State's share in Union taxes and duties increased consistently during the period 2020-21 to 2024-25. It showed a twofold rise over five years, from ₹ 6,437.59 crore in 2020-21 to ₹ 14,065.65 crore in 2024-25.

Among the components, the highest contribution came from the Central Goods and Services Tax (CGST), which increased steadily from ₹ 1,907.46 crore in 2020-21 to ₹ 4,108.06 crore in 2024-25. Corporation tax was the next major contributor, showing consistent growth from ₹ 1,946.54 crore in 2020-21 to ₹ 3,991.23 crore in 2024-25. Taxes on income other than corporation tax also grew significantly, from ₹ 1,996.13 crore in 2020-21 to ₹ 5,089.99 crore in 2024-25, making it the single largest component by the end of the period. Customs receipts, increased from ₹ 338.27 crore in 2020-21 to ₹ 715.61 crore in 2024-25, while Union Excise Duties fluctuated, falling from ₹ 215.83 crore in 2020-21 to ₹ 137.72 crore in 2024-25. Service Tax, which had a small share, became negligible by 2024-25 due to the GST regime.

***Chart 1.15*** depicts the trend in the percentage of State's share in Union Taxes and Duties to GSDP during the period 2015-16 to 2024-25.




[5] Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on Commodities and Services.

As evident from ***Chart 1.15***, the ratio remained broadly stable around 1.11 to 1.18 *per cent* during 2015-16 to 2018-19. However, a sharp decline was noticed thereafter, with the ratio falling to 0.96 *per cent* in 2019-20 and further to a decadal low of 0.88 *per cent* in 2020-21. These transfers grew from 0.88 *per cent* in 2020-21 to 1.16 *per cent* in 2024-25, reflecting improved central devolution and growth in the tax base.

In 2024-25, State's tax shares outpaced both the budget estimate (by ₹ 733 crore) and the 15th FC projections (by ₹ 3,829 crore).

Overall, the increase in the State's share in Union taxes and duties was driven primarily by higher devolution from income tax, corporation tax and CGST. These transfers formed a significant and growing part of the State's revenue pool, helping to strengthen fiscal capacity.

## C. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in ***Table 1.10***.

**Table 1.10: Grants-in-aid from Government of India**

**(₹ in crore)**

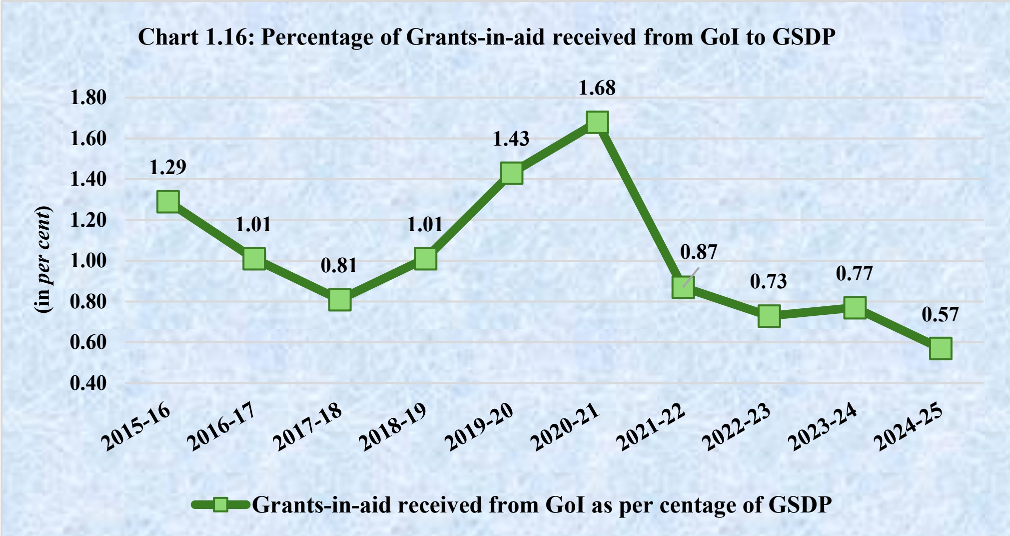
| Components | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Grants for Centrally Sponsored Schemes | 3,135.18 | 3,332.31 | 2,919.81 | 2,768.56 | 2,853.99 |
| Finance Commission Grants | 2,364.00 | 1,192.05 | 1,617.56 | 1,973.33 | 2,392.53 |
| Compensation for loss of revenue arising out of implementation of GST | 5,065.81 | 2,908.67 | 2,575.89 | 3,504.88 | 1,445.36 |
| Other transfers/Grants to States/Union Territories with Legislature | 1,683.14 | 165.21 | 0.00 | 108.60 | 193.00 |
| **Total** | **12,248.13** | **7,598.24** | **7,113.26** | **8,335.37** | **6,884.88** |

**Source: Finance Accounts of the respective years.**

***Table 1.10*** shows that GIA from GOI declined from ₹ 12,248.13 crore in 2020-21 to ₹ 6,884.88 crore in 2024-25. The decrease during the current year by 17.40 *per cent* over the previous year was mainly attributed to decrease in GST Compensation by ₹ 2,059.52 crore partially offset by increase in Finance Commission grants by ₹ 419.20 crore in 2024-25.

As per the 15$^{th}$ Finance Commission recommendations, States are being given Revenue Deficit grants to reduce/eliminate Revenue Deficit and to enable all borrowings to be used for capital expenditure. In 2024-25 which is the 4$^{th}$ year of Finance commission period, the State Government received ₹ 4.16 crore as Revenue Deficit grant from the Central Government.

Grants-in-aid from Government of India as a percentage of GSDP during 2015-16 to 2024-25 is given in ***Chart 1.16***.




## (i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 2,853.99 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in ***Table 1.11***.

**Table 1.11: Major Schemes receiving grants**

| Name of the Scheme | 2023-24 Amount (₹ in crore) | 2024-25 Amount (₹ in crore) | Percentage change over previous year |
|---|---|---|---|
| Health and Family Welfare flexible Pool | 293.30 | 344.86 | 17.58 |
| Family Welfare Reproductive & Child Health | 75.42 | 58.43 | (-) 22.53 |
| Aaganwadi Services (ICDS) | 208.06 | 232.69 | 11.84 |
| Samagra Shiksha-Elementary Education | 576.66 | 534.62 | (-) 7.29 |
| Prime Ministers Schools for Rising India (SHRI) | 23.03 | 56.10 | 143.60 |
| Mahatma Gandhi National Rural Employment Scheme | 120.35 | 194.53 | 61.64 |
| Prime Minister Krishi Sinchai Yojna | 6.18 | 63.87 | 933.50 |
| Pradhan Mantri Awas Yojna (Urban) | 204.02 | 144.26 | (-) 29.29 |
| Atal Mission for Rejuvenation and Urban Transformation | 151.58 | 107.76 | (-) 28.91 |
| Mission for 100 Smart Cities | 171.50 | 73.50 | (-)57.14 |
| National Food Security Mission | 51.46 | 308.85 | 500.17 |
| Rashtriya Krishi Vikas Yojna (RKVY) | 206.45 | 75.59 | (-) 63.39 |
| Pradhan Mantri Poshan Shakti Nirman (Poshan) | 178.82 | 121.66 | (-) 31.97 |

**Source: Finance Accounts of the respective years.**

This office had conducted a Subject Specific Compliance Audit of Implementation of Smart City Mission in Haryana which covered the period from 2015-16 to 2022-23. Audit observed that the Special Purpose Vehicles (Faridabad Smart City Limited & Karnal Smart City Limited) could not leverage grant received from Government and required funds for implementation of the projects from internal and external sources (i.e. Public Private Partnership, debt and land monetisation, etc.) could not be arranged. It was suggested by Audit that the State Government may take steps for convergence of the ongoing projects under the Smart City Mission with other Central/State schemes (Paragraph 10.12 of Report No.3 of 2025) to drive the maximum benefit in implementation of smart city projects in the State.

## (ii) Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (15th FC) grants were provided to the States for local bodies and State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF) and health sector grants. Details of grants provided by GoI are given in ***Table 1.12***.

**Table 1.12: Recommended amount, actual release and transfers of Grant-in-aid during 2024-25**

**(₹ in crore)**

| Transfers | | | Recommendation of 15th FC | Actual release by GoI | Release by State Government (Total percentage of the amount released by GoI) |
|---|---|---|---|---|---|
| **(i) Grants to PRIs** | | | **1,036.00** | **1,399.70** | **1,399.70 (100)** |
| (a) Performance/Tied Grants | | | 621.60 | 982.79 | 982.79 (100) |
| (b) Untied Grants | | | 414.40 | 416.91 | 416.91 (100) |
| **(ii) Grants to ULBs** | | | **534.00** | **371.29** | **139.36 (38)** |
| (a) Million Plus Cities (Performance/Tied Grant) | | | 85.00 | 21.00 | 0.00 (0) |
| (b) Million Plus Cities (General Basic/Untied Grant) | | | 0.00 | 0.00 | 0.00 (0) |
| (a) Non-Million Plus Cities (Performance/Tied Grant) | | | 269.40 | 246.10 | 119.54 (45) |
| (b) Non-Million Plus Cities (General Basic/Untied Grant) | | | 179.60 | 104.19 | 19.82 (19) |
| **(iii) Grant for Health Sector** | | | **642.76** | **60.54** | **69.22 (114)** |
| **Total for Local Bodies (i+ii+iii)** | | | **2,212.76** | **1,831.53** | **1,608.28 (88)** |
| **SDRMF** | **State Disaster Response Fund (SDRF)** | Central Share | 455.20 | 455.20 | 455.20 (100) |
| | | State Share | 151.20 | 151.20 | 151.20 (100) |
| | **State Disaster Mitigation Fund (SDMF)** | Central Share | 113.70 | 105.80 | 255.60* (242) |
| | | State Share | 37.90 | 35.20 | 85.20 (242) |
| **Total for SDRMF** | | | **758.00** | **747.40** | **947.20 (127)** |

**Source: 15th FC Report and departmental information**

**PRIs: Panchayati Raj Institutions and ULBs: Urban Local Bodies.**

* **SDMF includes ₹ 199.80 crore (₹ 149.80 crore Central Share and ₹ 50 crore State Share) of year 2022-23.**

- The State Government has released entire grants of ₹ 1,399.70 crore received from the Government of India to the PRIs.

- Against the ₹ 534 crore recommended by the 15th Finance Commission for grants to local bodies, the GoI released ₹ 371.29 crore during 2024-25. Of this, the State Government released only ₹ 139.36 crore, resulting in a short release of ₹ 231.93 crore (₹ 147.56 crore under tied grants and ₹ 84.37 crore under untied grants). The State Government may ensure timely release and improved coordination to enable full utilisation of these grants.

## 1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

***Table 1.13*** presents the trends in capital receipts and their components from 2020-21 to 2024-25.

**Table 1.13: Trends in growth and composition of capital receipts**

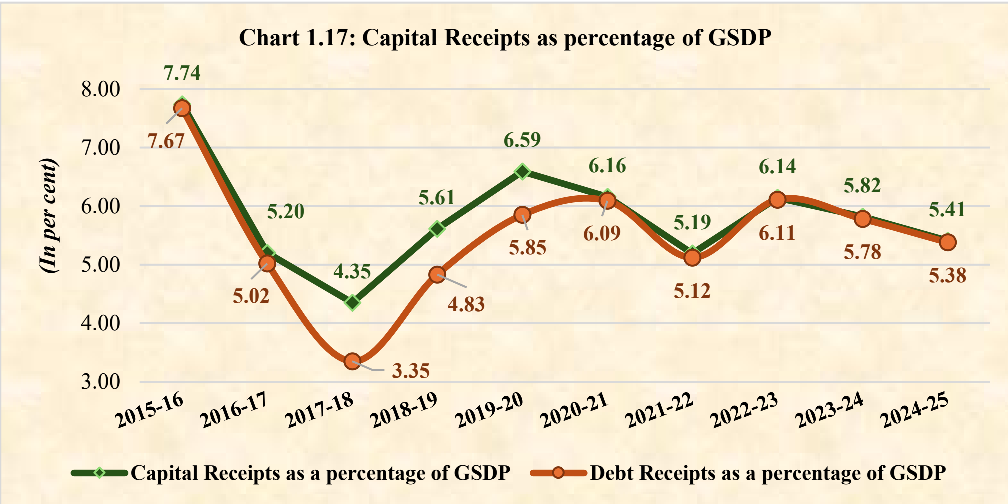
**(₹ in crore)**

| Sources of State's Receipts | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Capital Receipts** | **44,982.31** | **45,503.37** | **59,826.71** | **63,142.68** | **65,685.25** |
| Miscellaneous Capital Receipts | 62.96 | 67.15 | 73.91 | 114.83 | 102.36 |
| Recovery of Loans and Advances | 431.95 | 500.24 | 237.75 | 301.15 | 293.88 |
| **Public Debt Receipts** | **44,487.40** | **44,935.98** | **59,515.05** | **62,726.70** | **65,289.01** |
| *Internal Debt*[6] | *44,362.72* | *44,792.38* | *58,244.75* | *60,981.54* | *63,830.45* |
| *Loans and advances from GoI*[7] | *124.68* | *143.60* | *1,270.30* | *1,745.16* | *1,458.56* |
| ***Year-on-Year growth rates (in per cent)*** | | | | | |
| GSDP | (-) 1.03 | 20.10 | 11.11 | 11.36 | 11.83 |
| Capital Receipts | (-) 7.48 | 1.16 | 31.48 | 5.54 | 4.03 |
| Debt Capital Receipts | 3.05 | 1.01 | 32.44 | 5.40 | 4.08 |
| Internal Debt | 3.01 | 0.97 | 30.03 | 4.70 | 4.67 |
| Loans and advances from GoI | 21.77 | 15.17 | 784.61 | 37.38 | (-) 16.42 |

**Source: Finance Accounts**

During the period 2020-21 to 2024-25, the State's capital receipts showed an increasing trend and were largely driven by debt components, particularly internal debt, which consistently formed the dominant share.

Capital Receipts as percentage of GSDP (2015-25) is depicted in ***Chart 1.17***.




As a percentage of GSDP, capital receipts declined sharply from 7.74 *per cent* in 2015-16 to 4.35 *per cent* in 2017-18. Thereafter, it showed an improvement, increasing to 6.59 *per cent* in 2019-20. However, it moved in the range of 6.16 *per cent* in 2020-21 to 5.82 *per cent* in 2023-24 and stood at 5.41 *per cent* in 2024-25, Debt receipts followed a similar pattern, reflecting the State's continued reliance on borrowings to finance its expenditure.

## 1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP by the 15th Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in ***Table 1.14***.

6 Excluding gross figure under Ways and Means Advances.

7 Excluded back to back loans during 2020-21- ₹ 4,352 crore and 2021-22 - ₹ 7,394 crore

**Table 1.14: 15th FC Projection *vis-à-vis* actuals**

| Particulars | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | | 2024-25 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Projection | Actual | Projection | Actual | Projection | Actual | Projection | Actual | Projection | Actual |
| GSDP (2011-12 Series - Current Prices) | 8,82,354 | 7,30,442 | 8,68,383 | 8,77,269 | 9,72,589 | 9,74,732 | 10,94,163 | 10,85,510 | 12,35,857 | 12,13,951 |
| Own Revenue Receipts | 75,182 | 48,875 | 61,892 | 60,771 | 72,055 | 71,703 | 84,382 | 80,614 | 99,340 | 85,479 |
| State's Own Tax Revenue | 65,285 | 41,914 | 53,965 | 53,377 | 62,892 | 62,961 | 73,730 | 72,511 | 86,894 | 77,943 |
| State's Own Non-Tax Revenue | 9,897 | 6,961 | 7,927 | 7,394 | 9,163 | 8,742 | 10,652 | 8,103 | 12,446 | 7,536 |
| State's share in Union Taxes/Duties | 9,253 | 6,438 | 7,198 | 9,722 | 8,008 | 10,378 | 9,011 | 12,345 | 10,237 | 14,065 |
| Revenue Surplus (+)/ Revenue Deficit (-) as percentage of GSDP | 0.67 | (-) 3.06 | 0.02 | (-) 2.32 | 0.66 | (-) 1.77 | 1.31 | (-) 1.09 | 1.99 | (-) 1.60 |
| Fiscal Deficit as percentage of GSDP | (-) 2.70 | (-) 4.04 | (-) 4.00 | (-) 3.62 | (-) 3.50 | (-) 3.18 | (-) 3.00 | (-) 2.90 | (-) 3.00 | (-) 2.86 |

**Source: 15th Finance Commission Report and Finance Accounts of respective years.**

## 1.2.4 Expenditure

Government expenditure is classified into revenue expenditure, capital expenditure and loans and advances. Revenue expenditure includes costs for maintenance, repairs and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the Government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components is given in ***Table 1.15***, ***Chart 1.18*** and ***Chart 1.19*** respectively.

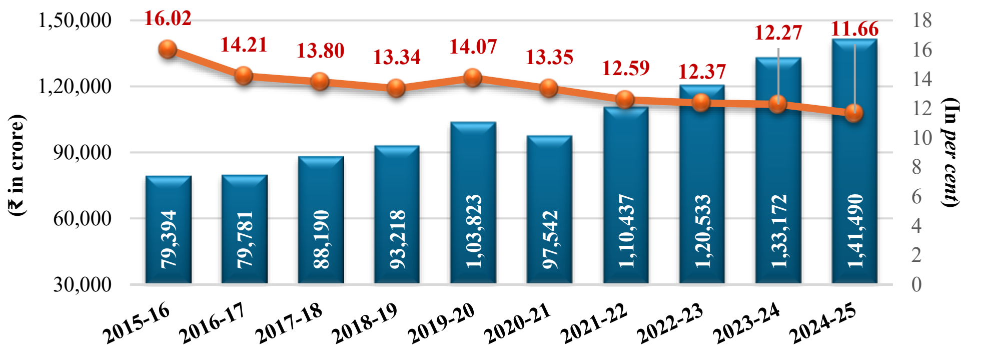
**Table 1.15: Total expenditure and its composition**

**(₹ in crore)**

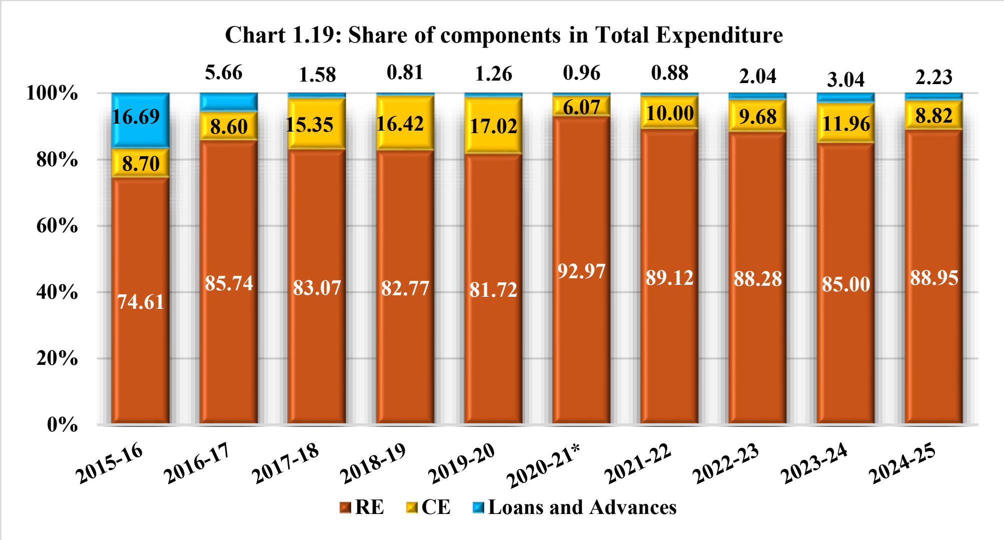
| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Total Expenditure (TE) | **97,542** | **1,10,437** | **1,20,533** | **1,33,172** | **1,41,490** |
| Revenue Expenditure (RE) | 89,946 | 98,425 | 1,06,406 | 1,13,196 | 1,25,849 |
| Capital Expenditure (CE) | 5,870 | 11,046 | 11,665 | 15,921 | 12,480 |
| Loans and Advances | 926 | 966 | 2,462 | 4,055 | 3,161 |
| Appropriation to Contingency Fund | 800 | 0 | 0 | 0 | 0 |

**Source: Finance Accounts of the respective years.**

**Chart 1.18: Total Expenditure as percentage of GSDP**




**Source: Finance Accounts of the respective years.**




**Source: Finance Accounts of the respective years.**

Total expenditure of the State has shown a consistent increase from ₹ 79,394 crore in 2015-16 to ₹ 1,41,490 crore in 2024-25. Revenue expenditure constituted a predominant share of total expenditure and was ranging between 75 *per cent* and 93 *per cent* during the 10 year period. Revenue expenditure continues to dominate, reflecting a large share of administrative and committed costs that may constrain fiscal flexibility. However, the rising share of capital outlay over recent years suggests efforts toward asset creation and infrastructure improvement.

Out of the total expenditure of ₹ 1,41,490 crore incurred by the State during the financial year 2024-25, a portion of ₹ 8,295 crore[8] pertained to pass-through transactions such as Finance Commission grants, Central Sponsored Schemes to Single Nodal Agency *etc.*

## Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in ***Table 1.16*** and relative share of various sectors in total expenditure is depicted in ***Chart 1.20***.

**Table 1.16: Sector-wise Total expenditure**

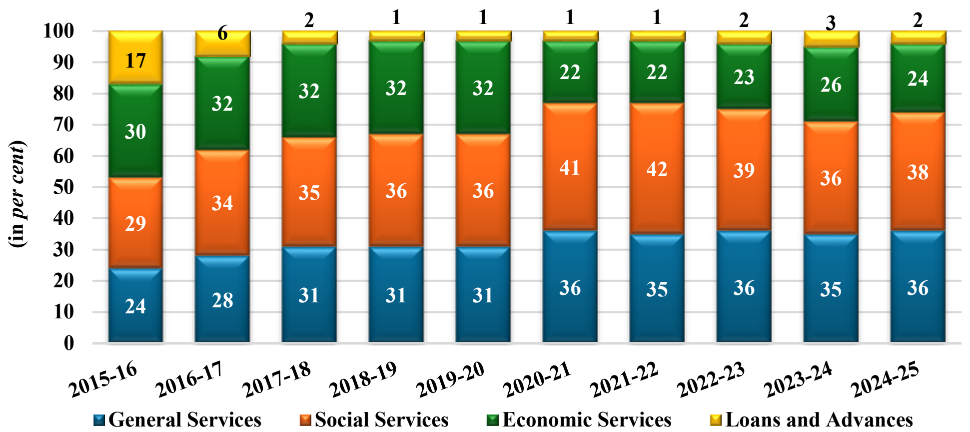
**(₹ in crore)**

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| General Services | 35,122 | 38,510 | 42,622 | 46,039 | 50,688 |
| Social Services | 39,150 | 46,399 | 47,436 | 48,216 | 54,154 |
| Economic Services | 21,544 | 24,562 | 28,013 | 34,862 | 33,487 |
| Loans and Advances | 926 | 966 | 2,462 | 4,055 | 3,161 |
| Appropriation to Contingency Fund | 800 | - | - | - | - |

**Source: Finance Accounts**

8 ₹ 8,295 crore = Government contribution for New Pension Scheme: ₹ 1,865 crore + Grant-in-aid from Central Government: ₹ 6,885 crore – State Disaster Response Fund: ₹ 455 crore.

**Chart 1.20: Relative share of various sectors in Total Expenditure**




**Source: Finance Accounts**

A sector-wise review indicates that Social Services continue to command the largest share of total expenditure, accounting for around 38 *per cent* in 2024-25, followed by General Services (36 *per cent*), Economic Services (24 *per cent*) and Loans and Advances (two *per cent*).

**Chart 1.21: Inter-state comparison of Expenditure on Social Services as percentage of Total Expenditure (In *per cent*)**

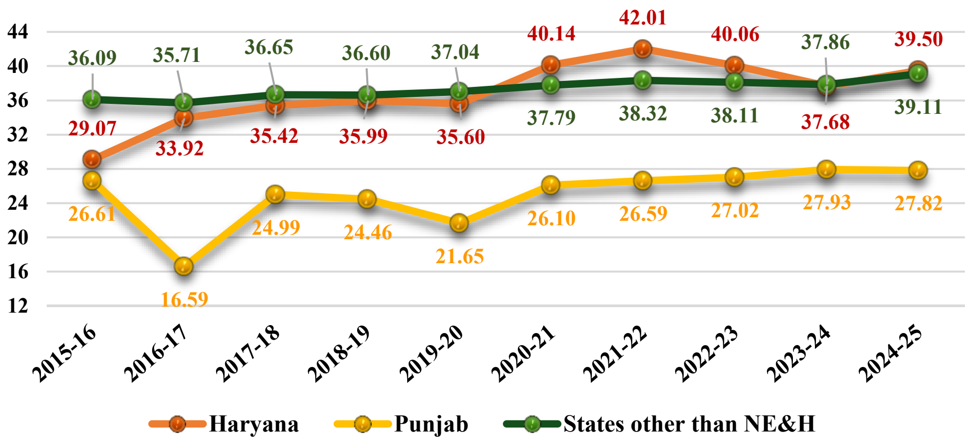



**Chart 1.22: Inter-state comparison of Expenditure on Economic Services as percentage of Total Expenditure (In *per cent*)**

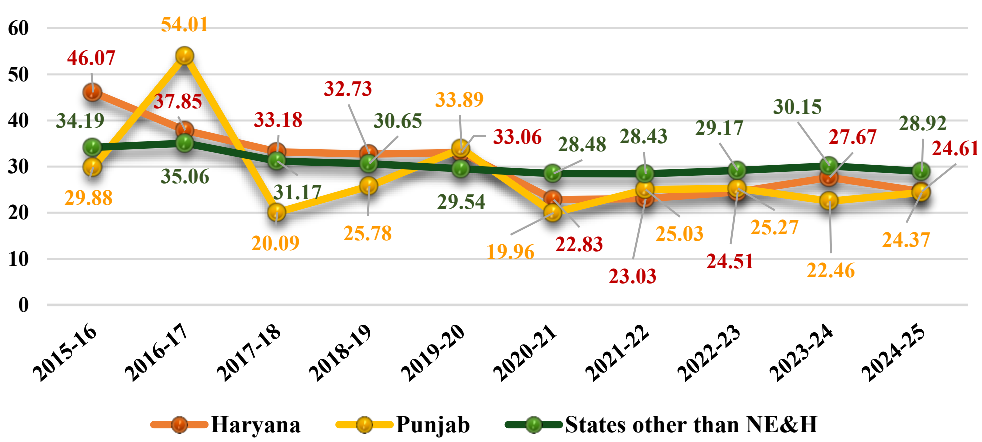
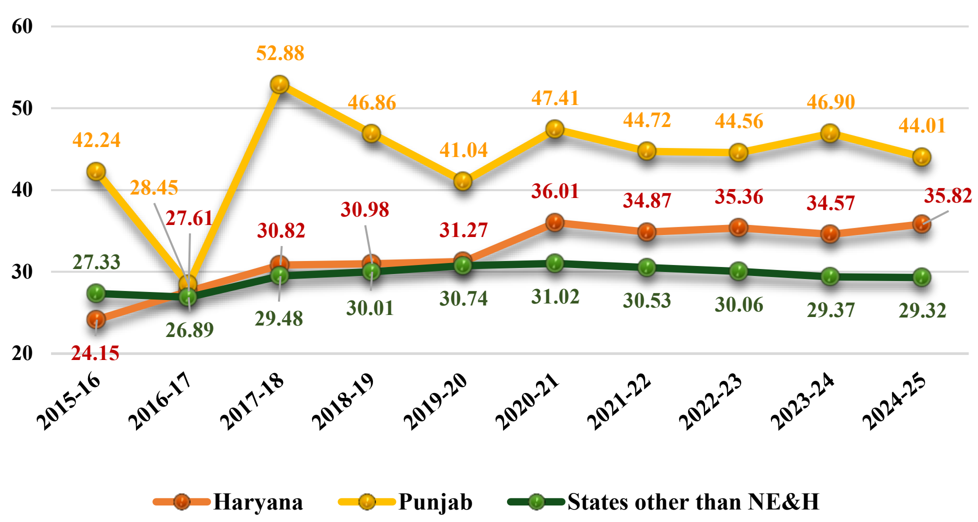


**Chart 1.23: Inter-state comparison of Expenditure on General Services as percentage of Total Expenditure (In *per cent*)**




The pattern of expenditure in the State shows a gradual increase in spending on Social and Economic Services, signifying welfare orientation and developmental focus. The consistent share of General Services during last five years reflects stability in administrative expenditure.

State Government may consider further rationalising administrative and routine expenditure and stabilise capital outlay by giving priority to growth oriented sector i.e. ecomonic sector while enabling goals of sustainable development.

### *1.2.4.1 Revenue expenditure*

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth of revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in ***Table 1.17***.

**Table 1.17: Revenue Expenditure – Basic Parameters**

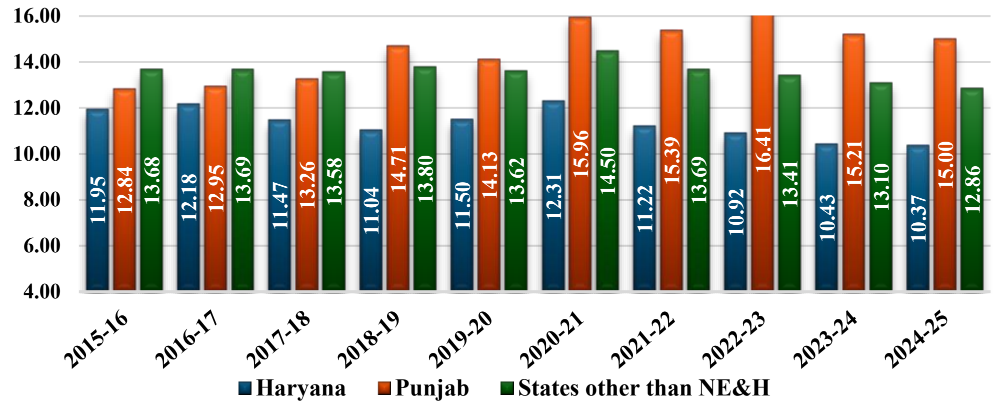
**(₹ in crore)**

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Total Expenditure (TE) | **97,542**[9] | **1,10,437** | **1,20,533** | **1,33,172** | **1,41,490** |
| Revenue Expenditure (RE) | 89,946 | 98,425 | 1,06,406 | 1,13,196 | 1,25,849 |
| RE as percentage of Revenue Receipts | 133.13 | 126.04 | 119.30 | 111.73 | 118.25 |
| RE as percentage of TE | 92.21 | 89.12 | 88.28 | 85.00 | 88.95 |
| RE/GSDP (*per cent*) | 12.31 | 11.22 | 10.92 | 10.43 | 10.37 |
| **Year-on-year growth (in *per cent*)** | | | | | |
| Revenue Expenditure | 6.01 | 9.43 | 8.11 | 6.38 | 11.18 |
| GSDP Growth | (-) 1.03 | 20.10 | 11.11 | 11.36 | 11.83 |

**Source: Finance Accounts**

9 Including Appropriation to Contingency Fund of ₹ 800 crore

Chart 1.24: Inter-state comparison of Revenue Expenditure as percentage of GSDP (In *per cent*)




## A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue expenditure is given in ***Table 1.18*** and relative share of various sectors in Revenue expenditure is depicted in ***Chart 1.25***. Detailed Sector-wise expenditure is given in ***Appendix 1.2***.

**Table 1.18: Sector-wise Revenue expenditure**

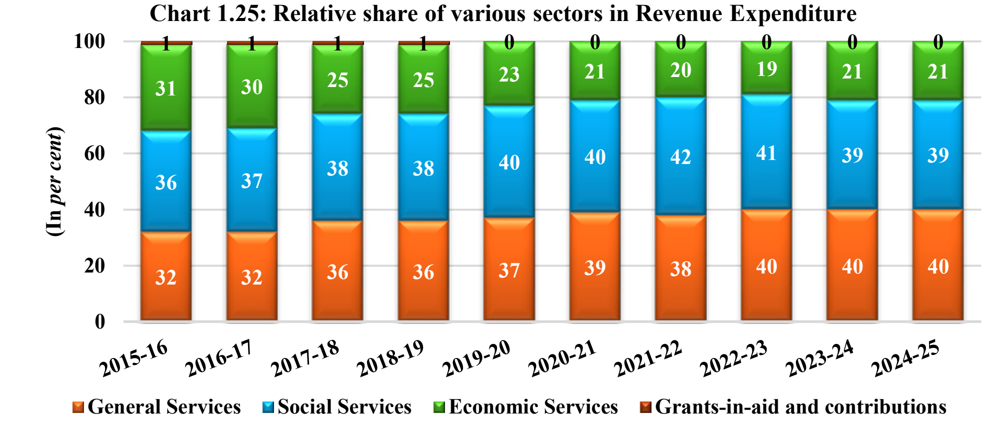
**(₹ in crore)**

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| General Services | 34,734 | 37,948 | 42,069 | 45,398 | 50,060 |
| Social Services | 36,164 | 40,928 | 43,680 | 43,778 | 49,335 |
| Economic Services | 19,048 | 19,549 | 20,657 | 24,020 | 26,454 |

**Source: Finance Accounts**

The State's revenue expenditure has shown a consistent rise, increasing from ₹ 89,946 crore in 2020-21 to ₹ 1,25,849 crore in 2024-25. A major share of this spending nearly 80 *per cent* continues to be directed towards General Services and Social Services.

Chart 1.25: Relative share of various sectors in Revenue Expenditure




**Source: Finance Accounts**

In 2024-25, General Services formed about 40 *per cent* of total revenue expenditure, Social Services about 39 *per cent* and Economic Services around 21 *per cent*. This shows that a large part of the State's spending is used for operational costs, salaries, pensions, education, health and welfare schemes. Although the revenue expenditure increased annually at lower growth rate than

GSDP, its consistently high share in total expenditure between 75 *per cent* and 93 *per cent* indicates limited fiscal space for capital investment and development-focused spending. While this focus helps support welfare and social programmes, increasing spending on Economic Services in the coming years could help improve growth and make the State's finances stronger in the long run.

## B Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. These are essential costs that the State must pay every year, leaving limited flexibility for new development work. The component of committed expenditure is given in ***Table 1.19*** and committed expenditure as a percentage of revenue receipts and remaining fiscal space for other expenditure is given in ***Chart 1.26***.

**Table 1.19: Components of Committed Expenditure**

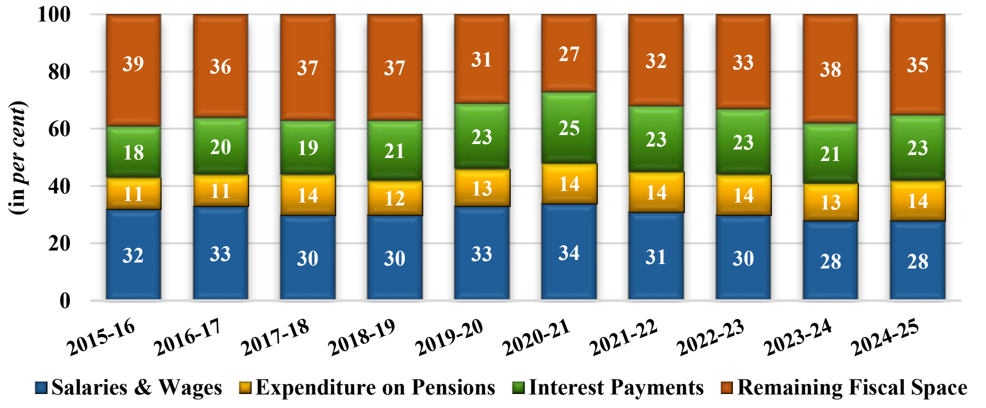
**(₹ in crore)**

| Components of Committed Expenditure | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Salaries & Wages | 22,595 | 24,236 | 26,409 | 27,878 | 30,423[10] |
| Expenditure on Pensions | 9,713 | 10,617 | 12,404 | 13,497 | 14,561 |
| Interest Payments | 17,115 | 18,362 | 20,096 | 21,605 | 24,219 |
| **Total** | **49,423** | **53,215** | **58,908** | **62,980** | **69,203** |
| **Committed Expenditure as a percentage of Revenue Expenditure** | **54.95** | **54.07** | **55.36** | **55.64** | **54.99** |

**Source: Finance Accounts**

During 2020-21 to 2024-25, the State's committed expenditure increased (40 *per cent*) from ₹ 49,423 crore to ₹ 69,203 crore. As a share of total revenue expenditure, it remained high, between 54 and 56 *per cent* during these years. This means that more than half of the State's revenue spending goes to fixed obligations like salaries, pensions and loan interest.

**Chart 1.26: Committed Expenditure as a percentage of Revenue Receipts and remaining fiscal space**




**Source: Finance Accounts**

10 Include Wages of ₹ 736 crore.

Among the components, salaries and wages form the largest share (around 28 *per cent* of revenue receipts in 2024-25), followed by interest payments (23 *per cent*) and pensions (14 *per cent*). The steady rise in these expenses reduces the funds available for welfare schemes, capital projects and social sector growth. The State Government needs reforms in expenditure management, employees cost rationalisation and debt servicing expenditure to free up funds for increased development related expenditure.

## C Subsidies

Subsidy spending is another area impacting the State's finances. While smaller in scale than salaries or pensions, subsidies in certain sectors have grown and put pressure on the State's budget. The subsidies during the current year increased by ₹ 921 crore (8.59 *per cent*) from the previous year. The increase was largely due to increase of ₹ 1,066 crore on account of subsidy given under Agriculture & Farmers' Empowerment (subsidy mainly provided to new schemes in 2024-25**,** namely Crop residue management component of RKVY ₹ 124 crore and Haryana Fasal Suraksha Yojana ₹ 1,365 crore which was partially offset by decreasing subsidies for promotion of cotton Cultivation ₹ 22 crore, National Food Security Mission of ₹ four crore, Sub-mission on Agriculture Mechanisation of ₹ 66 crore and Rashtriya Krishi Vikas Yojana ₹ 22 crore).

Department-wise major subsidies given for FYs 2020-21 to 2024-25, are shown in ***Table 1.20***.

**Table 1.20: Department-wise Subsidies during FYs 2020-21 to 2024-25**

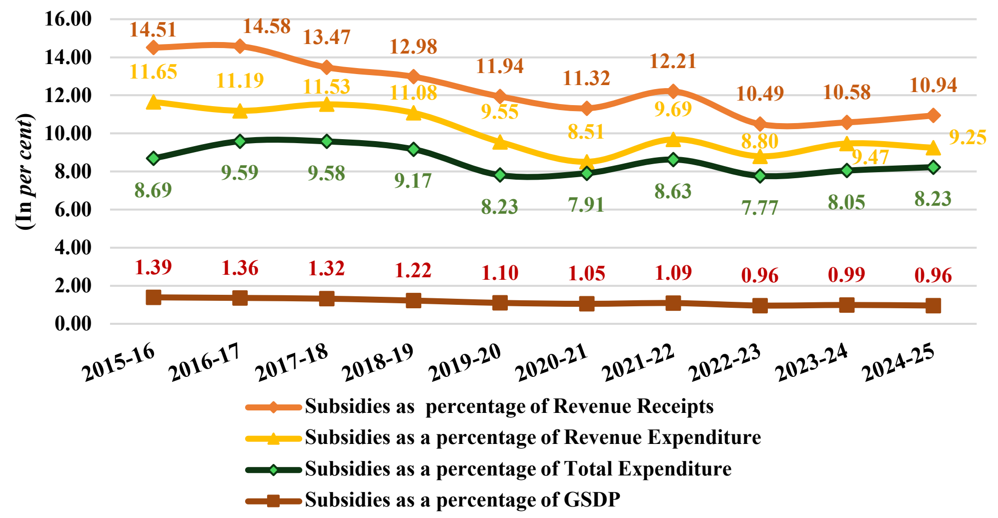
**(₹ in crore)**

| Sl. No. | Departments | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| 1 | Power | 5,783 | 7,108 | 7,066 | 7,947 | 7,795 |
| 2 | Agriculture & Farmers' Empowerment | 1,198 | 1,524 | 1,419 | 1,286 | 2,352 |
| 3 | Food Supplies & Consumer Welfare | 488 | 676 | 372 | 901 | 807 |
| 4 | Other Departments[11] | 181 | 227 | 503 | 584 | 685 |
| **Total Subsidy** | | **7,650** | **9,535** | **9,360** | **10,718** | **11,639** |

**Source: Finance Accounts of respective years**

[11] Other Departments include (i) Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes, (ii) Social Welfare and Nutrition, (iii) Transport, (iv) Industries and Minerals and (v) Cooperation.

**Chart 1.27: Trend analysis of subsidies**




The State's total subsidies have increased from ₹ 7,650 crore in 2020-21 to ₹ 11,639 crore in 2024-25, showing a steady upward trend, which was 10.94 *per cent* of revenue receipts, 9.25 *per cent* of revenue expenditure and as a share of GSDP, about one *per cent* during this period. Subsidies were 74.41 *per cent* of the capital expenditure during 2024-25. An amount of ₹ 7,795 crore (66.97 *per cent* of total subsidies) during 2024-25 was given for power sector, out of which subsidy of ₹ 5,941 crore (76 *per cent*) pertained to Rural Electrification, ₹ 1,258 crore (16 *per cent*) for installation of Solar Water Pumping System under KUSUM scheme in the State and ₹ 589 crore of subsidy was for Non-charging of Fuel Surcharge Adjustment from consumers. Subsidies in the agriculture sector stood at 20 *per cent* of the total subsidies in 2024-25 as against 12 *per cent* in 2023-24. While as in Food Supplies & Consumer Welfare sector subsidies in 2024-25 stood at seven *per cent* of the total subsidies as against eight *per cent* in 2023-24. Power sector remains the largest subsidy consumer, however, its relative share in total subsidies declined to 67 *per cent* in 2024-25 from 74 *per cent* in 2023-24. Rising subsidy expenditure can crowd out critical development spending and strain budgetary resources needed for long term growth.

The State Government may rationalise the excessive subsidies which strain resources needed for development expenditure by periodic subsidy review of schemes and exploring direct benefit transfer to improve transparency and to reduce fiscal burden.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the issue.

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

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in ***Table 1.21***.

**Table 1.21: Financial assistance to Local Bodies and other institutions**

**(₹ in crore)**

| Institutions | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **(A) Local Bodies** | | | | | |
| Municipal Corporations and Municipalities | 2,766.64 | 3,472.10 | 2,542.27 | 2,491.07 | 4,297.84 |
| **GIA for creation of Capital assets to Municipal Corporations and Municipalities** | 2,188.41 | 2,482.22 | 2,112.81 | 1,492.13 | 1,981.90 |
| Zilla parishads and other Panchayati Raj Institutions | 3,235.92 | 954.97 | 1,357.53 | 3,062.72 | 3,644.23 |
| **GIA for creation of Capital assets to PRIs** | 3,104.81 | 868.35 | 854.06 | 1,919.33 | 2,578.88 |
| **Total (A)** | **6,002.56** | **4,427.07** | **3,899.80** | **5,553.79** | **7,942.07** |
| **(B) Others** | | | | | |
| Educational Institutions (Aided Schools, Colleges, Universities, etc.) | 2,468.29 | 2,632.82 | 2,706.57 | 1,739.15 | 1,623.12 |
| Development Authorities | 1,104.22 | 1,072.47 | 802.91 | 483.50 | 273.59 |
| Hospitals and Other Charitable Institutions | 2,107.65 | 1,686.01 | 2,542.95 | 2,101.95 | 2,678.74 |
| Other Institutions | 1,329.75 | 2,627.44 | 1,721.24 | 2,260.70 | 838.27 |
| **Total (B)** | **7,009.91** | **8,018.74** | **7,773.67** | **6,585.30** | **5,413.72** |
| **Total (A+B)** | **13,012.47** | **12,445.81** | **11,673.47** | **12,139.09** | **13,355.79** |
| **Total GIA for creation of Capital assets** | 5,709.07 | 4,145.71 | 3,780.18 | 4,499.30 | 5,230.10 |
| Revenue Expenditure | 89,946.60 | 98,425.03 | 1,06,406.21 | 1,13,195.69 | 1,25,849.29 |
| Assistance as percentage of Revenue Expenditure | 14.47 | 12.64 | 10.97 | 10.72 | 10.61 |

**Source: Finance Accounts**

During the FY 2024-25, financial assistance to the local bodies and other institutions increased by ₹ 1,216.70 crore (10.02 *per cent*) over the previous year. This increase was mainly due to the increase in assistance to Municipal Corporation and Municipalities (₹ 1,806.77 crore; 72.53 *per cent*) and Panchayati Raj Institutions (₹ 581.81 crore; 18.99 *per cent*). Financial aid to educational institutions and Hospitals and Other Charitable Institutions remained significant, though it fluctuated across the years.

The overall quantum of financial assistance to the local bodies and other institutions as percentage to revenue expenditure slightly decreased to 10.61 *per cent* during the current year from 10.72 *per cent* of the previous year.

During Exit Conference, the Finance Department agreed (19 February 2026) to examine the issue and explore possibilities of revenue generation by Local Bodies and other institutions from their own sources.

## State Finance Commission

The State Government constituted the Sixth State Finance Commission (SFC) for period 2021-22 to 2025-26. As per SFC recommendations, accepted by the State Government, seven *per cent* of the net State's Own Tax Revenue was to be devolved to local bodies in ratio of 55:45 (55 *per cent* for PRIs and 45 *per cent* for ULBs).

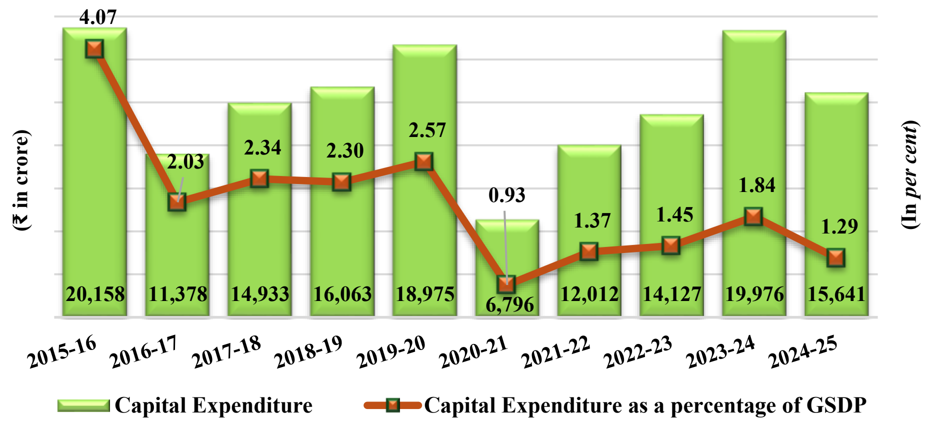
During the year 2024-25 in respect of PRIs an amount of ₹ 1,981.16 crore (₹ 1,482.23 crore normal component and ₹ 498.93 crore SC component) was disbursed against the budget provision of ₹ 3,816 crore which was 51.92 *per cent* of total budget provision and 2.54 *per cent* of State's Own Tax Revenue (SOTR) against the recommended amount of ₹ 3,000.79 crore (3.85 *per cent* of SOTR).

In 2024-25, Urban Local Bodies (ULBs) received ₹ 2,536.49 crore (₹ 1,986.49 crore normal component and ₹ 550 crore SC component) against the budget provision of ₹ 3,122 crore. This constituted 81.25 *per cent* of the total budget provision and accounted for 3.25 *per cent* of SOTR, as against the recommended ₹ 2,455.20 crore (3.15 *per cent* of SOTR).

### *1.2.4.2 Capital Expenditure*

Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares, loans and advances by the Government to Public Sector Undertakings (PSUs) and other parties. Trends of capital expenditure in the State over the last 10 years, *i.e.* 2015-25 are given in ***Chart 1.28***.

**Chart 1.28: Capital Expenditure in the State**



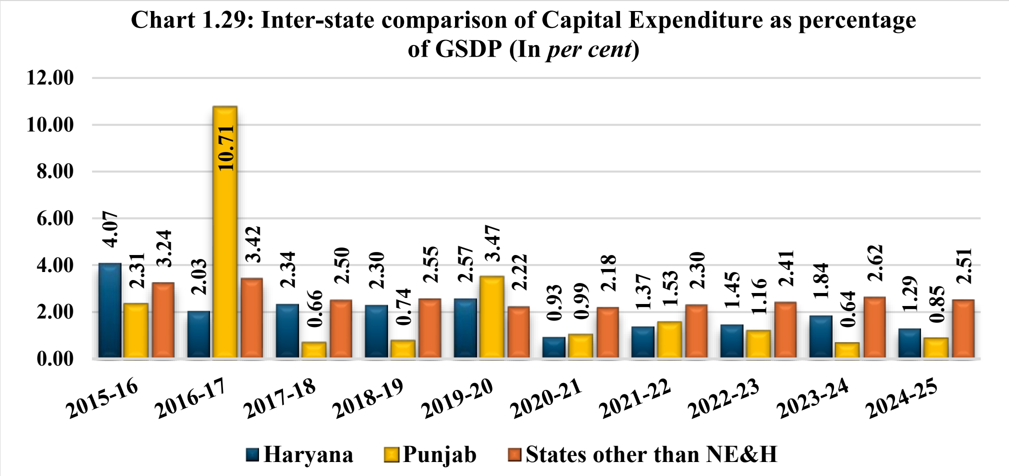

**Source: Finance Accounts and Annual Financial Statements of respective years**

The State's capital expenditure showed Year on Year variations during the 10 year period. It declined from ₹ 20,158 crore in 2015-16 to ₹ 6,796 crore in 2020-21, with year on year fluctuations. From 2020-21 till 2023-24 it showed a steadily rising trend and declined to ₹ 15,641 crore in 2024-25 from ₹ 19,976 crore in 2023-24. As a percentage of GSDP, Capital expenditure showed a similar trend, declined from 4.07 *per cent* in 2015-16 to 0.93 *per cent* in 2020-21, steadily increased to 1.84 *per cent* in 2023-24 and again declined to 1.29 *per cent* in 2024-25. Reason for decline during 2024-25 was more recoveries on Capital Account received under Food Storage and Warehousing from ₹ 9,951 crore in 2023-24 to ₹ 13,804 crore in 2024-25.

Capital Expenditure was 17.67 *per cent* of the total borrowings which indicates that the borrowings were not proportionately converted to infrastructural development.

This indicates that while the State has focused on asset creation and infrastructure development, capital spending has not maintained consistent growth, especially in post COVID years.

Apart from Capital expenditure of ₹ 15,641 crore, State Government also transferred ₹ 5,230.10 crore as Grant-in-aid for creation of capital assets to the local bodies and other institutions.




## A Sector-wise Capital Expenditure

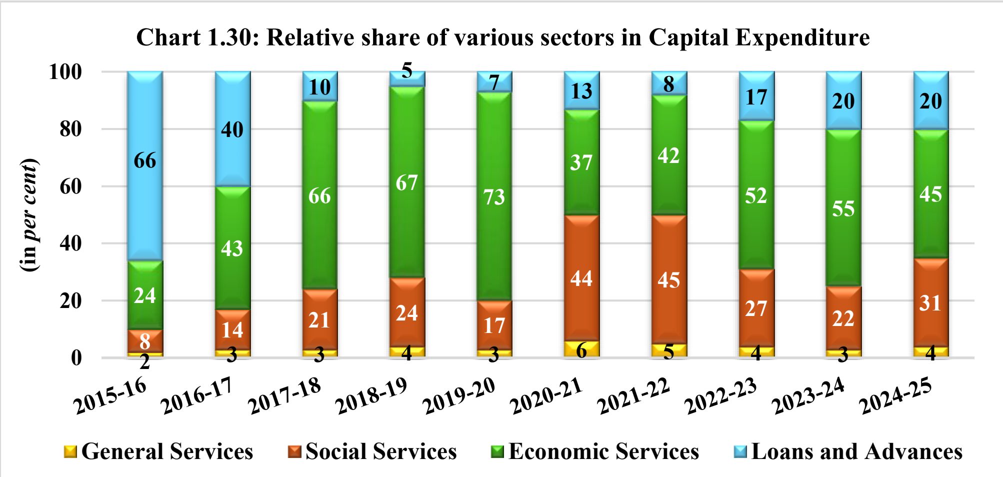
Sector-wise composition of Capital expenditure is given in ***Table 1.22***. Detailed Sector-wise expenditure is given in ***Appendix 1.2.***

**Table 1.22: Sector-wise Capital expenditure**

**(₹ in crore)**

| Parameters | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| General Services | 388 | 562 | 553 | 641 | 628 |
| Social Services | 2,986 | 5,471 | 3,756 | 4,438 | 4,819 |
| Economic Services | 2,496 | 5,013 | 7,356 | 10,842 | 7,033 |
| Loans & Advances | 926 | 966 | 2,462 | 4,055 | 3,161 |

**Source: Finance Accounts**




**Source: Finance Accounts**

The State's capital expenditure has mainly been concentrated in Social Services and Economic Services sectors. Together, these two accounts for spending between 32 and 91 *per cent* of total expenditure during 2015-16 and 2019-20 while as it was between 76 and 87 *per cent* of the total capital expenditure during 2020-21 to 2024-25. Maximum spending in Social Services was on Education, Sports, Art and Culture, Medical and Public Health and Water Supply and Sanitation. Maximum spending in Economic Services was on Major and Medium Irrigation, Flood control Projects and Roads and Bridges.

During 2024-25, capital expenditure under Economic Services formed the largest share at 45 *per cent*, followed by Social Services (31 *per cent*) and Loans and Advances (20 *per cent*), while General Services accounted for a small portion of about four *per cent*.

## B Quality of investments in the companies, corporations and other bodies

As of 31 March 2025, the State Government's investment in companies, corporations and other bodies stood at ₹ 38,306.53 crore, comprising Government Companies (₹ 37,273.13 crore), Co-operative Societies (₹ 826.19 crore), Statutory Corporations (₹ 204.93 crore), Other Joint Stock Companies and Partnerships (₹ 1.75 crore) and Rural Banks (₹ 0.53 crore).

Trends of investment at the end of the year in companies, corporations and co-operative banks and societies and return on this investment is depicted in ***Chart 1.31***. Rate of return on investment[12] made *vis-à-vis* average rate of interest on Government borrowing is depicted in ***Chart 1.32***.

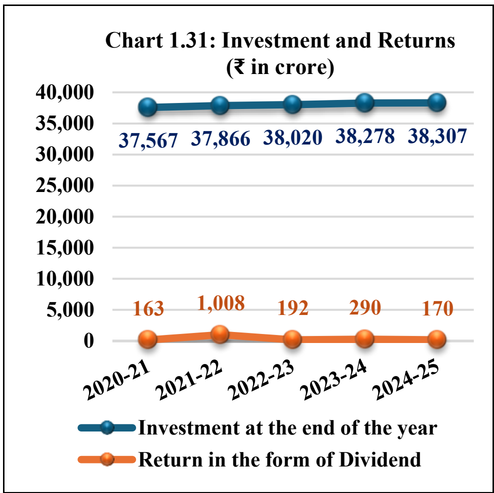



**Chart 1.31: Investment and Returns (₹ in crore)**

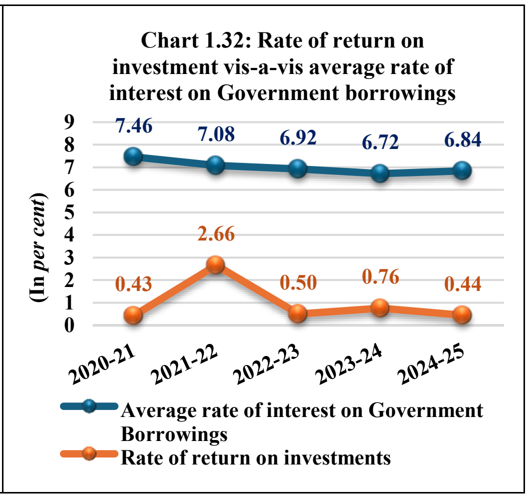



**Chart 1.32: Rate of return on investment vis-a-vis average rate of interest on Government borrowings**

**Table 1.23: Return on Investment**

| Investment/return/cost of borrowings | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Investment at the end of the year (₹ in crore) | 37,566.55 | 37,865.68 | 38,020.05 | 38,278.21 | 38,306.53 |
| Return on Investment (₹ in crore) * | 163.14 | 1,007.59 | 192.00 | 289.79 | 169.96 |
| Return on Investment (*per cent*) * | 0.43 | 2.66 | 0.50 | 0.76 | 0.44 |
| Average rate of interest on Government borrowings (*per cent*)$ | 7.46 | 7.08 | 6.92 | 6.72 | 6.84 |
| Difference between interest rate and return (*per cent*) | (-) 7.03 | (-) 4.42 | (-) 6.42 | (-) 5.96 | (-) 6.40 |
| Difference between interest on Government borrowings and return on investments (₹ in crore) # | **(-) 2,640.93** | **(-) 1,673.66** | **(-) 2,440.89** | **(-) 2,281.38** | **(-) 2,451.62** |

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

*** on historical cost.**

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

***$ Effective Rate of Interest = Interest Payments/[(Opening Balance of Debt + Closing Balance of Debt)/2] *100. Opening and Closing balance of debt excluding non-interest bearing loans, reserve funds and deposits.***

12 Rate of Return on Investment= Dividend received during the year/{opening balance of Investment + closing balance of investment)/2}*100.

During 2024-25, the return on investment was ₹ 169.96 crore[13] (0.44 *per cent*) (based on historical cost and not on net present value basis). The return was between 0.43 *per cent* and 0.76 *per cent* during 2020-25 excluding the year 2021-22 where the return was 2.66 *per cent* while the average rate of interest paid by the State Government on its borrowings was between 6.72 *per cent* and 7.46 *per cent* during the same period. Over the past five years, the difference in cost of Government borrowings and return on investments was to the tune of ₹ 2,297.70 crore.

It was noticed that ₹ 37,273.13 crore was invested in 35 State PSUs upto 2024-25. Out of 35 PSUs only four PSUs[14] gave return of ₹ 159.60 crore during the FY 2024-25 which was only 0.43 *per cent* of total investment. However, government borrowed funds at an average rate of interest of 6.84 *per cent.*

This large gap indicates inefficient use of public funds, as the State is earning much less on its investments than what it pays in interest on loans.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the issue and take necessary steps to improve the position.

***Forgone Revenue from Non-realisation of Dividends***

As per the existing policy (October 2003), the State Government expects a minimum return of four *per cent* on the paid-up share capital of the State Government. As per latest finalized accounts received (September 2025), 13 State PSUs registered profits of ₹ 833.94 crore in respect of 14[15] annual accounts but eight PSUs earned sufficient profit to pay dividends. Out of these eight PSUs, only two[16] companies paid dividends as per the policy.

Against the total eligible dividend of ₹ 170.07 crore from the eight PSUs which earned enough profits, only ₹ 2.06 crore was received from two PSUs. The remaining six PSUs did not declare eligible dividends of ₹ 168.01 crore. Thus, ₹ 168.01 crore could have been realized as dividend during FY 2024-25. The State Government may ensure that the PSUs comply with the dividend policy.

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13 Government Companies (₹ 159.60 crore); Statutory Corporation (₹ 2.36 crore); and Co-operative Banks and Societies (₹ eight crore).

14 (i) Haryana Power Generation Corporation Limited, Panchkula: ₹ 152 crore, (ii) Haryana State Electronic Development Corporation Limited, Chandigarh: ₹ 0.91 crore, (iii) Haryana State Industrial Development Corporation Limited, Chandigarh: ₹ 6.66 crore and (iv) Haryana Knowledge Corporation Limited: ₹ 0.03 crore.

15 DHBVNL submitted two annual accounts during the year 2024-25 i.e. 2023-24 and 2024-25.

16 Haryana State Infrastructure and Industrial Development Corporation Limited (₹ two crore) and Haryana Forest Development Corporation Limited (₹ 0.06 crore)

## *Implementation of Ujwal DISCOM Assurance Yojana (UDAY)*

Government of India launched (November 2015) Ujwal DISCOM Assurance Yojana (UDAY) scheme for the financial turnaround of Power Distribution Companies (DISCOMs). It was a revival package for making DISCOMs financially and operationally viable by enabling them to supply adequate power at affordable rates. A tripartite Memorandum of Understanding (MoU) was signed (March 2016) between the Ministry of Power (MoP), the Government of Haryana (GoH) and State DISCOMs (i.e. UHBVNL and DHBVNL). As per provisions of the UDAY Scheme and tripartite MoU, out of the total debt of ₹ 34,600 crore pertaining to the two DISCOMs as on 30 September 2015 in Haryana, the GoH took over the 75 *per cent* of total debt i.e. ₹ 25,950 crore. The implementation of UDAY Scheme was envisaged as shown in ***Table 1.24***.

**Table 1.24: Implementation of UDAY Scheme**

**(₹ in crore)**

| Year | Total debt to be taken over | Transfer to DISCOMs in form of Grant | Transfer to DISCOMs in form of loan | Transfer to DISCOMs in form of equity |
|---|---|---|---|---|
| 2015-16 | 17,300 | 3,892.50 | 12,110 | 1,297.50 |
| 2016-17 | 8,650 | 3,892.50 | 3,460 | 1,297.50 |
| **Total (A)** | **25,950** | **7,785.00** | **15,570** | **2,595.00** |
| **Percentage to total debt of ₹ 34,600 crore** | ***75 per cent*** | **22.50 *per cent*** | **45 *per cent*** | **7.5 *per cent*** |

In terms of the MoU, Government provided grants of ₹ 7,785 crore (₹ 3,892.50 crore each year), equity of ₹ 2,595 crore (₹ 1,297.50 crore each year) and balance of ₹ 15,570 crore as loan to DISCOMs during 2015-16 and 2016-17. The loans of ₹ 15,570 crore were to be converted into grant of ₹ 11,677.50 crore (75 *per cent*) and equity of ₹ 3,892.50 crore (25 *per cent)* during 2017-18 to 2019-20. However, the State Government converted total loans into equity, as given in ***Table 1.25***.

**Table 1.25: Implementation of UDAY Scheme in Haryana State**

**(₹ in crore)**

| Year | Total | Grant | Loan | Equity |
|---|---|---|---|---|
| 2015-16 | 17,300.00 | 3,892.50 | 12,110.00 | 1,297.50 |
| 2016-17 | 8,650.00 | 3,892.50 | 3,460.00 | 1,297.50 |
| **Total** | **25,950.00** | **7,785.00** | **15,570.00** | **2,595.00** |
| 2017-18 | - | | (-) 5,190.00 | 5,190.00 |
| 2018-19 | - | (-) 7,785.00 | (-) 5,190.00 | 12,975.00 |
| 2019-20 | - | | (-) 5,190.00 | 5,190.00 |
| **Total (as on 31st March 2020)** | | | | **25,950.00** |

## *Financial results of two DISCOMs after implementation of UDAY*

State Government had investment of ₹ 28,695.14 crore (UHBVNL: ₹ 15,231.33 crore and DHBVNL: ₹ 13,463.81 crore) in the State DISCOMs, as on 31 March 2025. The profit/loss earned/ incurred by both the DISCOMs during last ten years are shown in ***Table 1.26***.

**Table 1.26: Profit/ loss earned/ incurred by UHBVNL and DHBVNL during last ten years**

**(₹ in crore)**

| Year | UHBVNL | | | | | DHBVNL | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Revenue | Expenditure | Profit/Loss (Operational) | Exceptional Items | Profit/ Loss (Total) | Revenue | Expenditure | Profit/Loss (Operational) | Exceptional Items | Profit/ Loss (Total) |
| 2015-16 | 12,429.87 | 12,766.24 | (-) 336.37 | 0.00 | (-) 336.37 | 15,170.03 | 15,642.95 | (-) 472.92 | 1.34 | (-) 471.58 |
| 2016-17 | 12,894.64 | 13,099.65 | (-) 205.01 | 0.00 | (-) 205.01 | 15,628.57 | 15,445.66 | 182.91 | 170.96 | 11.95 |
| 2017-18 | 13,932.35 | 13,654.12 | 278.23 | 0.00 | 278.23 | 16,912.33 | 16,778.21 | 134.12 | 0.00 | 134.12 |
| 2018-19 | 14,484.90 | 14,299.19 | 185.71 | 0.00 | 185.71 | 18,338.45 | 18,243.22 | 95.23 | 0.00 | 95.23 |
| 2019-20 | 13,855.65 | 13,637.93 | 217.72 | 0.00 | 217.72 | 17,776.41 | 17,662.79 | 113.62 | 0.00 | 113.62 |
| 2020-21 | 12,572.50 | 12,175.43 | 397.07 | 0.00 | 397.07 | 16,102.15 | 15,862.54 | 239.61 | 0.00 | 239.61 |
| 2021-22 | 14,173.24 | 13,503.20 | 670.04 | 592.26 | 77.78 | 18,574.43 | 18,395.46 | 178.97 | 6.29 | 185.26 |
| 2022-23 | 18,405.73 | 18,141.98 | 263.75 | 152.50 | 111.25 | 25,475.90 | 24,764.78 | 711.12 | (-) 583.94 | 127.18 |
| 2023-24 | 17,091.17 | 17,382.48 | (-) 291.31 | 332.70 | 41.39 | 24,325.00 | 24,781.69 | (-) 456.69 | 579.95 | 123.26 |
| 2024-25 | 19,363.25 | 20,510.00 | (-) 1,146.75 | 1,213.92 | 67.17 | 26,859.51 | 28,143.42 | (-) 1,283.91 | 1,302.49 | 18.58 |

It transpires from above that DISCOMs were incurring losses in 2015-16 and 2016-17, started earning profit post conversion of loans amounting to ₹ 15,570 crore into equity by Government of Haryana under Ujwal DISCOM Assurance Yojna (UDAY) and consequent reduction in finance cost, DISCOMs started earning profits.

The State Government has borne the burden of repayment of Power bonds to the tune of Principal: ₹ 19,030 crore since 2021-22. As on 31 March 2025, remaining UDAY bonds to be repaid stood at ₹ 6,920 crore.

Aggregate Technical & Commercial (AT&C) losses which were 34.17 *per cent* in UHBVNL and 25.22 *per cent* in DHBVNL in FY 2015-16, (i.e., prior to UDAY scheme) were reduced to 14.86 *per cent* and 21.12 *per cent*, respectively in 2018-19 after implementation of UDAY scheme.

As a result of persistent push through Central schemes and State level initiatives (Mhara Gaon Jagmag Gaon launched for Rural Area and Loss Reduction Plan Scheme for Urban Area) the State DISCOMs were able to bring AT&C losses at 10.26 *per cent* (DHBVNL) and 9.33 *per cent* (UHBVNL) against the target of 10.45 *per cent* (DHBVNL) and 10 *per cent* (UHBVNL) respectively during FY 2024-25.

DISCOMs in the State were also benefited from other central schemes like, Integrated Power Distribution System (IPDS) scheme[17] (implemented from 2014 to 2022) and Revamped Distribution Sector Scheme[18] (RDSS) launched in July 2021 as a five-year program to run from 2021-22 to 2025-26.

## C Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to

[17] The primary goal of the scheme was to strengthen the sub-transmission and distribution networks in urban areas to improve efficiency and reliability.

[18] The objective of the scheme is to improve quality and reliability of power.

many institutions/organizations. ***Table 1.27*** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts *vis-à-vis* interest payments by the State Government on its borrowings during the last five years.

**Table 1.27: Quantum of loans disbursed and recovered during 2020-25**

**(₹ in crore)**

| Particulars | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Opening Balance of loans outstanding | 7,390 | 7,884 | 8,350 | 10,574 | 15,203[19] |
| Amount advanced during the year | 926 | 966 | 2,462 | 4,055 | 3,161 |
| Amount recovered during the year | 432 | 500 | 238 | 301 | 294 |
| **Closing Balance of the loans outstanding** | **7,884** | **8,350** | **10,574** | **14,328** | **18,070** |
| Net addition | 494 | 466 | 2,224 | 3,754 | 2,867 |
| Interest received | 92 | 106 | 75 | 182 | 121 |
| Interest rate on Loans and Advances given by the Government | 1.20 | 1.31 | 0.79 | 1.46 | 0.73 |
| Average rate of interest on Government Borrowings (*per cent*) | 7.46 | 7.08 | 6.92 | 6.72 | 6.84 |
| Difference between the rate of interest received and interest paid (*per cent*) | (-) 6.26 | (-) 5.77 | (-) 6.13 | (-) 5.26 | (-) 6.11 |

**Source: Finance Accounts**

The outstanding balance of loans and advances given by the State Government increased significantly from ₹ 7,884 crore in 2020-21 to ₹ 18,070 crore in 2024-25, showing a continuous rise in loan disbursements to various institutions. However, loan recoveries remained very low, ranging between ₹ 238 crore and ₹ 301 crore during the last three years, indicating weak recovery performance.

The interest received on these loans was also minimal at ₹ 121 crore in 2024-25 resulting in an effective interest rate of only 0.73 *per cent*, compared to the average borrowing cost of around 6.84 *per cent* for the Government. This indicates that the State earned much less on its loans than what it paid as interest on borrowings, creating a negative spread of about (-) 6.11 *per cent* in 2024-25. This necessitates a relook at the loans/advances policy of the Government.

Loans and Advances grew by 18.87 *per cent* during the FY 2024-25. During FY2024-25, more loans were disbursed to Education Department (₹ 927.60 crore), Medical and Public Health (₹ 811.20 crore), Agriculture and Allied Activities (₹ 837.82 crore), Co-operative Sugar Mills (₹ 290 crore) and Haryana Rail Infrastructure Development (₹ 197 crore).

During the FY 2024-25, the State Government disbursed ₹ 290 crore to the Co-operative Sugar Mills, however, no repayment was received against the previous loans during 2024-25. Loans of ₹ 5,673.26 crore were outstanding against these Co-operative Sugar Mills at the end of 2024-25. The Government has disbursed loans to these sugar mills with terms and conditions that the loans would be repaid in five years in equal instalments with 8.5 *per cent* per annum interest. However, there was no Budget provision for recovery on account of principal of loans during the year 2024-25 which was indicative of inadequate

[19] Opening balance increase by ₹ 874 crore due to Prior Period Adjustment for 2022-23.

efforts of the State Government for recovery of outstanding loans against these cooperative sugar mills.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the issue after analysing the situation in neighboring States.

Loans amounting to ₹ 2,566.60 crore[20] were sanctioned and disbursed to various Universities (grantee) as Financial Assistance/Grant-in-aid under various Major Heads related to Loans. Audit observed in these cases that amount given as financial assistance has been charged/debited to MH 6202, 6210, 6401, 6403 and 6416, which as per list of Major & Minor head issued by the Controller General of Accounts pertains to loan heads. On review of sanctions, it was observed that without declaring terms and conditions regarding recovery of principal and interest these could not be treated as loans. This was in violation of Government Accounting Rules and has resulted in overstatement of Capital expenditure and understatement of Revenue expenditure.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the matter.

Loans amounting to ₹ 1,140.87 crore were outstanding at the beginning of the year 2024-25 against Haryana State Cooperative Agriculture and Rural Development Bank (HSCARDB). Further, loans of ₹ 10 crore were given to this bank with the condition to ensure that there is no default in repayment of loan along with interest to the Government. However, no repayment was received during the year resulting in outstanding balance of ₹ 1,150.87 crore at the end of 31 March 2025. Thus, loans were sanctioned during 2024-25 even though there was default in repayment of earlier loans.

## 1.3 Contingency Fund

The Contingency Fund of the Government of Haryana is intended to provide advances for meeting unforeseen expenditure, pending its authorization by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 1,000 crore.

During 2024-25, ₹ 148.93 crore had been withdrawn from the fund under various budgetary heads 5054 - Capital outlay on Roads and Bridges. However, the total amount of ₹ 148.93 crore had not been replenished by the end of the FY 2024-25. As on 31 March 2025, Contingency Fund had a balance of ₹ 851.07 crore only.

[20] Higher Education Department (₹ 590.75 crore), Medical Education and Research Department (₹ 761.21 crore), Skill Development and Industrial Training Department (₹ 336.85 crore), Crop Husbandry (₹ 41.23 crore), Animal Husbandry (₹ 150.06 crore), Agriculture and Farmers Welfare Department (₹ 636.51 crore) and Health & Ayush Department (₹ 49.99 crore).

*Details of expenditure made out of the Contingency Fund are discussed in paragraph no. 2.8 of Chapter II.*

## 1.4 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

### 1.4.1 Net Public Account balances

The component-wise net balances in Public Account of the State are given in ***Table 1.28***.

**Table 1.28: Component-wise net balances in Public Account**

**(₹ in crore)**

| Sector | Sub-Sector | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| Small Savings, Provident Funds, etc. | Small Savings, Provident Funds, etc. | **17,996.91** | **18,394.45** | **18,663.82** | **18,762.25** | **18,777.29** |
| Reserve Funds | (a) Reserve Funds bearing Interest | 5,476.92 | 5,756.67 | 6,554.17 | 7,905.52 | 9,550.30 |
| | (b) Reserve Funds not bearing Interest[21] | 2,347.00 | 3,092.25 | 3,704.79 | 4,333.03 | 5,002.95 |
| | **Total** | **7,823.92** | **8,848.92** | **10,258.96** | **12,238.55** | **14,553.25** |
| Deposits and Advances | (a) Deposits bearing Interest | 451.94 | 443.53 | 442.63 | 486.14 | 544.89 |
| | (b) Deposits not bearing Interest | 9,019.62 | 11,281.42 | 11,667.62 | 14,071.25 | 15,635.04 |
| | (c) Advances | (-) 0.74 | (-) 0.74 | (-) 0.74 | (-) 0.74 | (-) 0.74 |
| | **Total** | **9,470.82** | **11,724.21** | **12,109.51** | **14,556.65** | **16,179.19** |
| Suspense and Miscellaneous | (a) Suspense | (-) 24.24 | 241.40 | 425.44 | (-) 19.66 | (-) 29.90 |
| | (b) Other Accounts | 0.05 | 0.05 | 0.05 | 0.00 | 0.00 |
| | (c) Accounts with Governments of Foreign Countries | (-) 0.06 | (-) 0.06 | (-) 0.06 | (-) 0.06 | (-) 0.06 |
| | (d) Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** | **(-) 24.25** | **241.39** | **425.43** | **(-) 19.72** | **(-) 29.96** |
| Remittances | (a) Money Orders, and other Remittances | 330.58 | 333.65 | 370.71 | 354.85 | 325.79 |
| | (b) Inter- Governmental Adjustment Account | (-) 17.73 | (-) 19.05 | (-) 18.55 | (-) 17.86 | (-) 22.24 |
| | **Total** | **312.85** | **314.60** | **352.16** | **336.99** | **303.55** |
| **Grand Total** | | **35,580.25** | **39,523.57** | **41,809.88** | **45,874.72** | **49,783.32** |

**Source: Finance Accounts**

**Note: +ve figures denote debit balance and –ve figures denote credit balances.**

### 1.4.2 Reserve Funds

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

There were six interest bearing funds and six Reserve Funds not bearing interest as on 31 March 2025. The fund balances lying in these Reserve Funds as on 31 March 2025 are given in ***Table 1.29***.

21 Including investments.

**Table 1.29: Detail of Major Reserve Funds**

**(₹ in crore)**

| Sl. No. | Name of Reserve Fund | Opening Balance | Receipts during the year | Interest receipts | Repayments during the year | Balance as on 31 March 2025 |
|---|---|---|---|---|---|---|
| **A** | **Reserve Funds bearing Interest** | **7,905.52** | **1,215.55** | **655.36** | **226.13** | **9,550.30** |
| 1. | Depreciation Reserve Funds- Government Commercial Departments and Undertakings - | 581.59 | 50.00 | 63.97 | 75.00 | 620.56 |
| 2. | Depreciation Reserve Funds- Government Non-Commercial Departments and Undertakings- | 21.15 | 0.10 | 1.53 | 0.00 | 22.78 |
| 3. | General and Other Reserve Funds of Government Commercial Departments/Undertakings | 5.72 | 0.25 | 0.63 | 0.25 | 6.35 |
| 4. | State Disaster Response Fund | 5,737.22 | 535.90 | 536.75 | 71.88 | 6,737.99 |
| 5. | State Compensatory Afforestation Fund | 1,559.84 | 157.50 | 52.48 | 79.00 | 1,690.82 |
| 6. | State Disaster Mitigation Fund | 0.00 | 471.80 | 0.00 | 0.00 | 471.80 |
| **B** | **Reserve Funds not bearing Interest**[22] | **4,333.02** | **355.57** | **314.42** | **0.06** | **5,002.95** |
| 1. | Sinking Fund | 2,124.41 | 300.00 | 161.98 | 0.00 | 2,586.39 |
| 2. | Mines Welfare Fund | 539.82 | 55.57 | 27.81 | 0.06 | 623.14 |
| 3. | Consumer Welfare Fund | 2.29 | 0.00 | 0.00 | 0.00 | 2.29 |
| 4. | Fund for Development Schemes | 1.41 | 0.00 | 0.00 | 0.00 | 1.41 |
| 5. | Fund for Village Reconstruction for Harijan Uplift | 2.29 | 0.00 | 0.00 | 0.00 | 2.29 |
| 6. | Guarantee Redemption Fund | 1,662.80 | 0.00 | 124.63 | 0.00 | 1,787.43 |
| | **Grand Total** | **12,238.54** | **1,571.12** | **969.78** | **226.19** | **14,553.25** |

**Source: Finance Accounts**

As per guidelines for the constitution and administration of the State Disaster Response Fund, the State Executive Committee will take decision regarding investment of SDRF. However, the SDRF funds have not been invested as per GoI guidelines in contravention to *ibid* guidelines.

During the Exit Conference, the Finance Department stated (19 February 2026) that the State Government is crediting the due interest to the fund in lieu of the investment. However, the fact that no amount was invested was in violation of GoI guidelines despite that amount was contributed to the fund in the ratio of 75:25 by GoI and State Government respectively.

The State Government constituted the Consolidated Sinking Fund (CSF) for amortisation of loan in 2002. According to revised notification of CSF dated 6 March 2024, the State Government shall make effort to build up CSF corpus to five *per cent* of the outstanding liabilities (Internal Debt plus Public Liability) within a span of five years. In the year 2024-25, the State Government contributed ₹ 300 crore to the fund. The total accumulation of fund was ₹ 2,586.39 crore as on 31 March 2025 which is only 0.7 *per cent* of the outstanding liabilities.

Of the major Reserve Funds *ibid*, two Reserve Funds not bearing interest i.e. Fund for Development Schemes and Fund for Village Reconstruction for Harijan Uplift are inoperative for more than six years. The State Government is yet to close these inoperative Reserve Funds and transfer their balances (₹ 3.70 crore) to the Consolidated Fund of the State.

22 Including investments.

### 1.4.3 Cash Balances

As per the agreement with Reserve Bank of India (RBI), State Governments must maintain a minimum daily cash balance of ₹ 1.14 crore with the Bank. If the balance falls below this minimum, the shortfall is met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Special Drawing Facility (SDF)/Overdrafts (OD), with the WMA limit revised periodically by RBI. The limit for ordinary Ways and Means Advance to the State Government was ₹ 1,464 crore during the period, 1 April 2024 to 30 June 2024 and revised to ₹ 1,803 crore from 1 July 2024 to 31 July 2025. The Bank has also agreed to give special Ways and Means Advances against the pledge of Government Securities. The limit of special Ways and Means Advances is revised by the Bank from time to time.

The State Government had not maintained the prescribed minimum cash balance during the year 2024-25 and had to resort to 118 days of taking special Ways and Means Advances and eight days of taking Ways and Means Advances to maintaining the minimum balance. Interest of ₹ 9.75 crore was paid on the Ways and Means Advances during the year 2024-25.

During the Exit Conference, the Finance Department stated (19 February 2026) that this measure was adopted to avoid long-term borrowings or market loans, as Ways and Means advances are comparatively cheaper than market borrowings. Evidently State Government had not maintained the minimum cash balance and raised market loans amounting to ₹ 49,500 crore during the year 2024-25 in addition to the Ways and Means advances and Special Ways and Means Advances.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

Cash balance and investment details for 2023-24 and 2024-25 are provided in ***Table 1.30***.

**Table 1.30: Cash Balances and their investment**

**(₹ in crore)**

| | Opening balance as on 1 April 2024 | Closing balance as on 31 March 2025 |
|---|---|---|
| **A. General Cash Balances** | | |
| Deposits with Reserve Bank of India | 373.36 | 216.46 |
| Remittance in Transit-Local | 0.54 | 0.54 |
| Investments held in the "Cash Balance Investment Account" | 1,272.60 | 1,455.20 |
| **Total (A)** | **1,646.50** | **1,672.20** |
| **B. Other Cash Balances and Investments** | | |
| Cash with departmental officers, *viz.* Forest and Public Works Departments, Military Secretary to the Governor, etc. | 4.03 | 10.98 |
| Permanent advances for contingent expenditure with departmental officers | 0.11 | 0.11 |
| Investment of Earmarked Funds | 3,787.38 | 4,373.99 |
| **Total (B)** | **3,791.52** | **4,385.08** |
| **Total (A + B)** | **5,438.02** | **6,057.28** |
| **Interest realized** | **6.19** | **3.50** |

**Source: Finance Accounts**

The State Government maintained a cash balance of ₹ 6,057 crore at the end of March 2025. Of this, ₹ 4,374 crore (about 72 *per cent*) represented investment of earmarked funds, such as reserve and development funds, which are not available for general expenditure.

Details of Cash Balance Investment Account during the last five years is given in ***Table 1.31***.

**Table 1.31: Cash Balance Investment Account (Major Head-8673)**

**(₹ in crore)**

| Year | Opening Balance | Closing Balance | Increase (+)/Decrease (-) | Interest earned |
|---|---|---|---|---|
| 2020-21 | 2,332.87 | 1,564.72 | (-) 768.15 | 29.49 |
| 2021-22 | 1,564.72 | 2,597.52 | 1,032.80 | 25.45 |
| 2022-23 | 2,597.52 | 1,310.12 | (-) 1,287.40 | 4.36 |
| 2023-24 | 1,310.12 | 1,272.60 | (-) 37.52 | 6.19 |
| 2024-25 | 1,272.60 | 1,455.20 | 182.60 | 3.50 |

**Source: Finance Accounts**

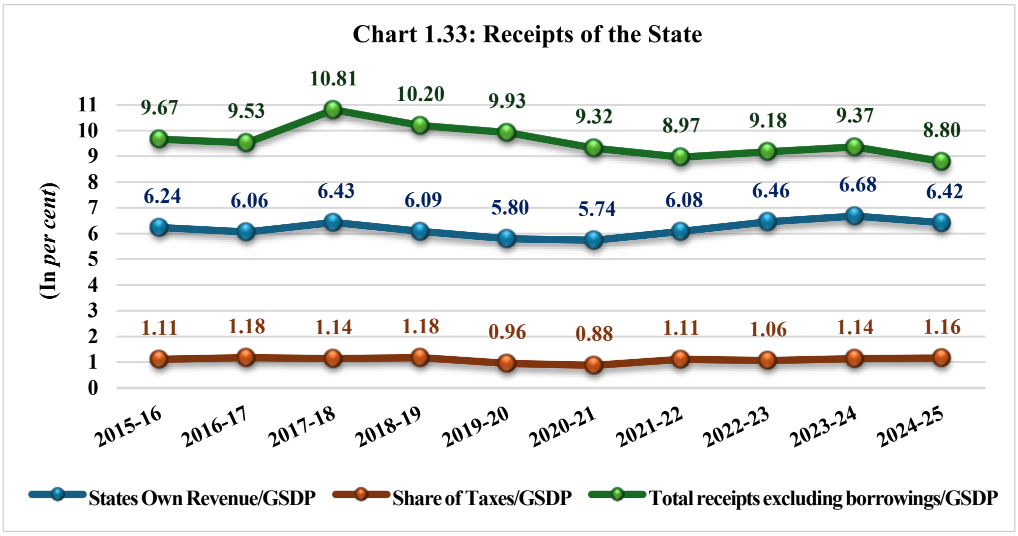
The Cash Balance Investment Account increased from ₹ 1,273 crore at the start of the year to ₹ 1,455 crore by year-end, indicating improved fund management and short-term investment of surplus cash. However, the interest earned on these investments declined to ₹ 3.50 crore in 2024-25 from ₹ 6.19 crore in 2023-24, suggesting low returns on idle balances.

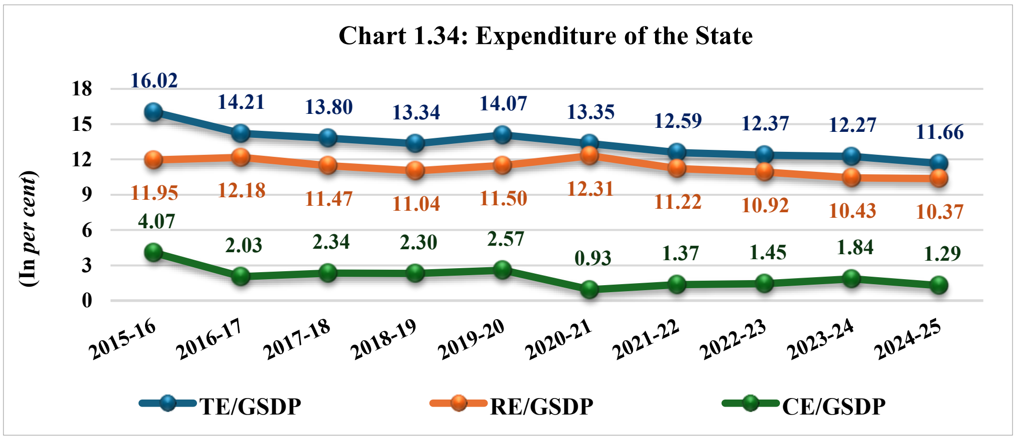
As on 31 March 2025, the State Government had a balance of ₹ 10,179.26 crore under various reserve funds, including the State Disaster Response Fund (₹ 6,737.99 crore) and the State Compensatory Afforestation Fund (₹ 1,690.82 crore). These reserve funds are required to be invested in Government treasury bills so that the resources remain available for the specific purposes for which the funds were created. However, no such investment was made by the State Government, and the funds were largely utilised for revenue expenditure, despite the fact that contributions to these funds are made jointly by the Government of India and the State Government.

## 1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure, and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term.

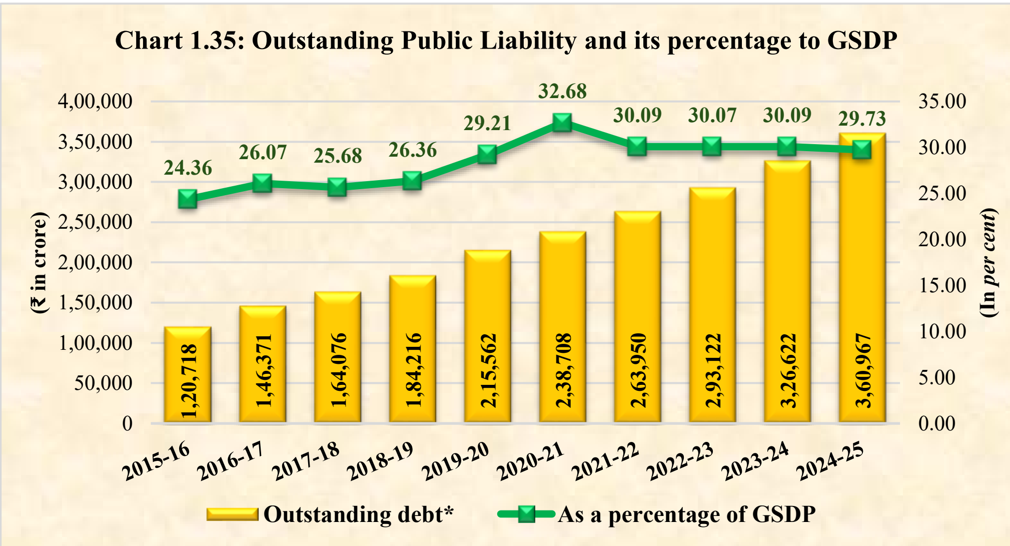
***Chart 1.33*** and ***Chart 1.34*** shows receipts and expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively.




## 1.5.1 Public Liability Management

Outstanding liability of the State along with its percentage to GSDP for the years 2020-21 to 2024-25 is depicted in ***Chart 1.35***.

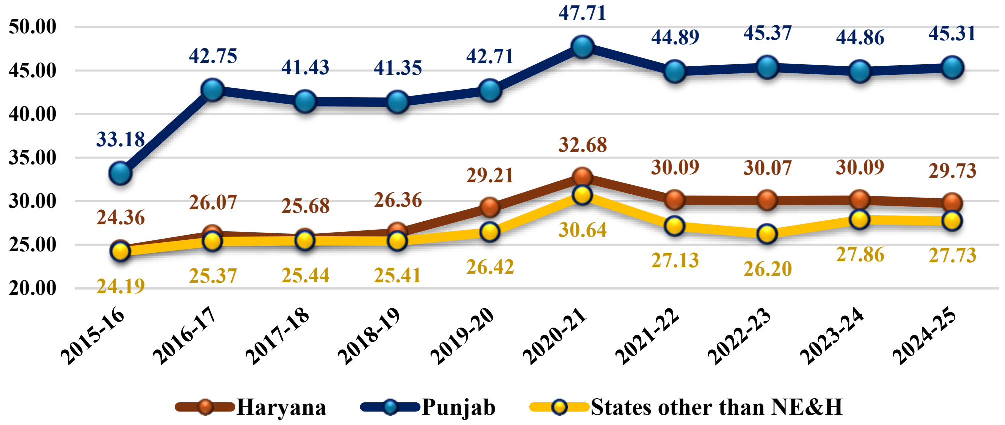



**Source: Finance Accounts**

* **Excluding GoI back-to-back loans of ₹ 8,500.19 crore (₹ 2,176 crore during the year 2020-21 and ₹ 6,324.19 crore during the year 2021-22 in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/December 2021).**

Outstanding fiscal liabilities increased from ₹ 1,20,718 crore at the end of 2015-16 to ₹ 3,60,967 crore at the end of 2024-25. The debt-GSDP ratio remained high, fluctuating between 24.36 *per cent* and 32.68 *per cent*, indicating sustained pressure on debt sustainability.

**Chart 1.36: Inter-state comparison of Outstanding Debt as percentage of GSDP (In *per cent*)**




### *1.5.1.1 Liability profile: Components*

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government, and Public Account Liabilities. The component-wise liability trend of the State for the period of five years beginning from 2020-21 are presented in ***Table 1.32***.

**Table 1.32: Component-wise liability trends**

**(₹ in crore)**

| Components of fiscal liability | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Outstanding Total Liability** | **2,38,708** | **2,63,950** | **2,93,122** | **3,26,622** | **3,60,967** |
| **Public Debt** | **2,05,458** | **2,27,697** | **2,55,325** | **2,84,851** | **3,15,831** |
| *Internal Debt* | 2,03,958 | 2,26,208 | 2,52,781 | 2,80,772 | *3,10,503* |
| *Loans from GoI* | 1,500* | 1,489@ | 2,544@ | 4,079# | *5,328#* |
| **Public Account Liabilities** | **33,250** | **36,253** | **37,797** | **41,771** | **45,136** |
| *Small Savings, Provident Funds, etc.* | *17,997* | *18,394* | *18,664* | *18,762* | *18,777* |
| *Reserve Funds bearing Interest* | *5,477* | *5,757* | *6,554* | *7,906* | *9,550* |
| *Reserve Funds not bearing Interest*[23] | *304* | *377* | *469* | *546* | *629* |
| *Deposits bearing Interest* | *452* | *444* | *443* | *486* | *545* |
| *Deposits not bearing Interest* | *9,020* | *11,281* | *11,667* | *14,071* | *15,635* |
| **Rate of growth of outstanding total liability (*per cent*)** | **10.74** | **10.57** | **11.05** | **11.43** | **10.52** |
| **Gross State Domestic Product (GSDP)** | **7,30,442** | **8,77,269** | **9,74,732** | **10,85,510** | **12,13,951** |
| **Outstanding Total Liability/GSDP (*per cent*)** | **32.68** | **30.09** | **30.07** | **30.09** | **29.73** |

[23] Excluding investments.

| Components of fiscal liability | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Borrowings and Other Liabilities** | | | | | |
| *Total Receipts* | *93,337* | *91,027* | *1,38,564* | *1,52,612* | *1,53,974* |
| *Total Repayments* | *70,191* | *65,785* | *1,09,392* | *1,19,112* | *1,19,630* |
| *Net funds available* | *23,146* | *25,242* | *29,172* | *33,500* | *34,344* |
| *Repayments/Receipts (per cent)* | *75.20* | *72.27* | *78.95* | *78.05* | *77.69* |

**Source: Finance Accounts**

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

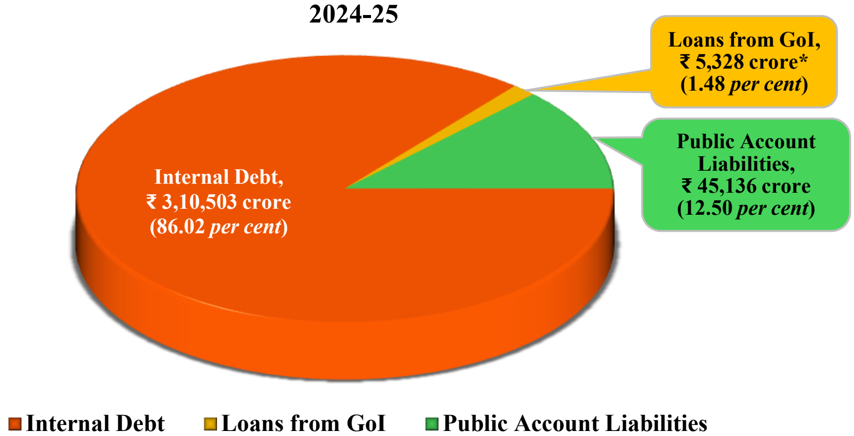
@ **Excluding GoI back-to-back loans of ₹ 11,746 crore (₹ 4,352 crore during the year 2020-21 + ₹ 7,394 crore during the year 2021-22) in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.**

# **Excluding GoI back-to-back loans of ₹ 8,500.19 crore (₹ 2,176 crore during the year 2020-21 and ₹ 6,324.19 crore during the year 2021-22 in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020/December 2021).**

Internal debt of the State Government increased by ₹ 1,06,545 crore (52.24 *per cent*) from ₹ 2,03,958 crore in 2020-21 to ₹ 3,10,503 crore in 2024-25. An amount of ₹ 21,936.69 crore was paid towards interest on internal debt during 2024-25.

Break-up of outstanding total liabilities at the end of 2024-25 is shown in ***Chart 1.37***.

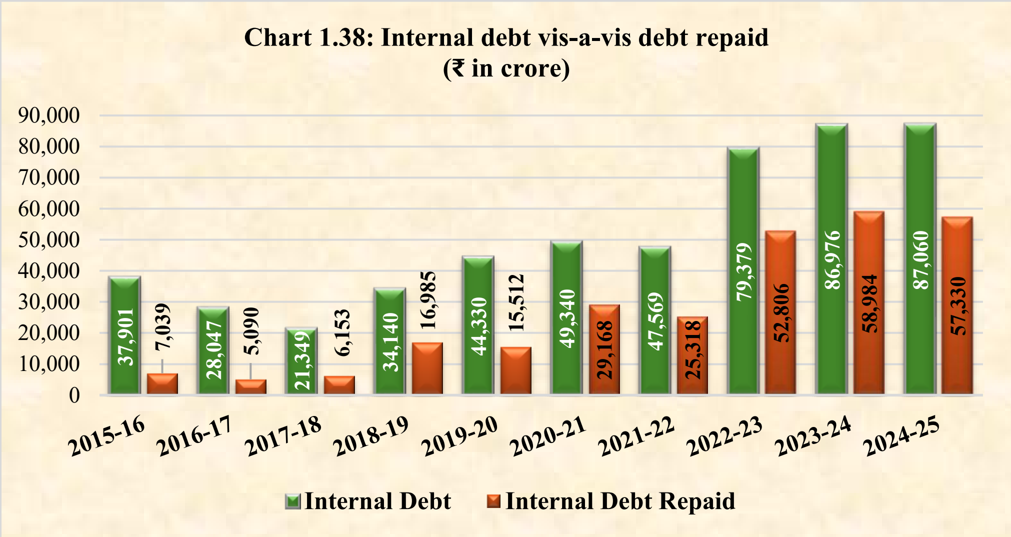
**Chart 1.37: Break-up of outstanding total liabilities at the end of 2024-25**




**Source: Finance Accounts**

* **Excludes back-to-back loans of ₹ 8,500.19 crore received from GoI in lieu of GST Compensation shortfall during 2020-22, which are not to be repaid by the State from its sources.**

***Chart 1.38*** depicts the quantum of internal debt taken *vis-à-vis* repaid during the period of 10 years i.e. 2015-25.




**Source: Finance Accounts**

### *1.5.1.2 Utilisation of borrowed funds*

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. ***Table 1.33*** and ***Chart 1.39*** depict the utilization and trends of borrowed funds during 2020-25 respectively.

**Table 1.33: Utilization of borrowed funds**

**(₹ in crore)**

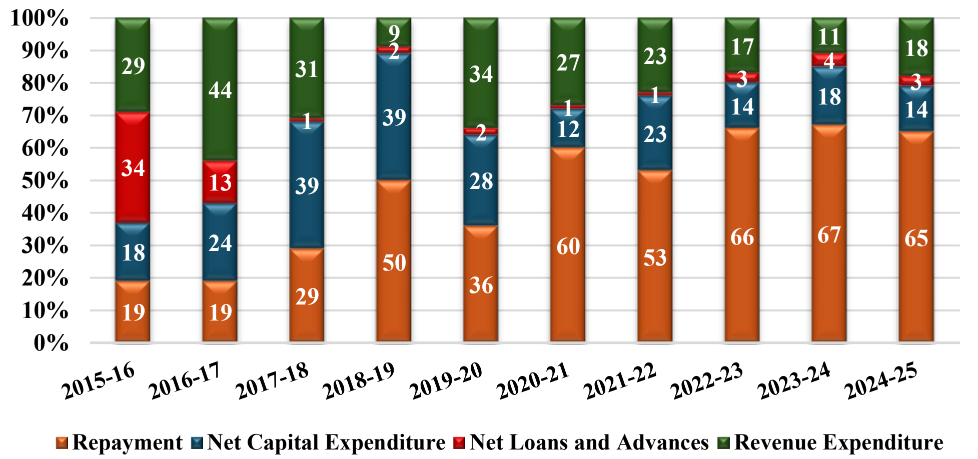
| Sl. No. | Year | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| 1. | Total borrowings | 49,465[24] | 47,712[25] | 80,649 | 88,721 | 88,519 |
| 2. | Repayment of earlier borrowings (Principal) | 29,498 | 25,473 | 53,021 | 59,194 | 57,540 |
| 3. | Net capital expenditure | 5,807 | 10,978 | 11,591 | 15,806 | 12,378 |
| 4. | Net loans and advances | 494 | 466 | 2,224 | 3,754 | 2,867 |
| 5. | Portion of Revenue expenditure met out of net available borrowings | 13,667 | 10,794 | 13,813 | 9,966 | 15,734 |

**Source: Finance Accounts**

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

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

**Chart 1.39: Trends of utilisation of borrowed funds**




**Source: Finance Accounts**

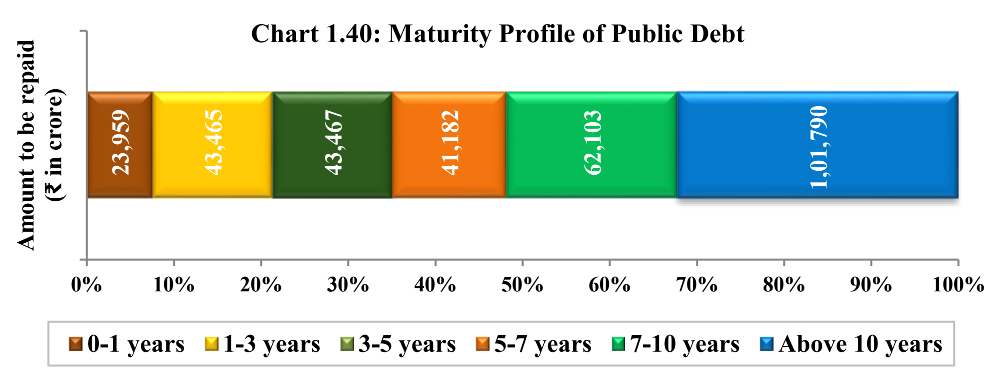
During the period 2020-25 the State Government utilized between 53 *per cent* and 67 *per cent* of its current borrowings for repayment of earlier borrowings (Principal) as against between 19 *per cent* and 50 *per cent* during 2015-16 to 2019-20. Moreover, Revenue expenditure met out of net available borrowings ranged between 11 *per cent* and 27 *per cent* during 2020-21 to 2024-25 whereas it ranged between 9 *per cent* and 44 *per cent* during 2015-16 to 2019-20. A large share of borrowings going towards debt repayment and revenue spending, limits fiscal space and increase dependence on debt for routine needs. During the year 2024-25 only 14 *per cent* of the current borrowings were utilized for capital expenditure. Thus, the borrowings funds were being used mainly for meeting current consumption and repayment of earlier borrowings instead of capital expenditure.

During Exit Conference, the Finance Department stated (19 February 2026) that market loans were availed in order to avoid the use of cash credit limits, which carry a higher rate of interest. Additionally, cash credit limits require repayment within the same financial year to remain eligible for availing such limits in subsequent years. The reply does not address the fact that the borrowed funds were used for repayment of earlier borrowings and revenue spending and only 14 *per cent* of current borrowings were utilised for capital expenditure.

### *1.5.1.3 Debt profile: Maturity and Repayment*

A concentrated short-to-medium term maturity profile indicates potential roll over risks. A high concentration of liabilities maturing within the short to medium term (0-7 years) indicates potential debt bunching, increasing refinancing and liquidity pressure on the State.

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in ***Chart 1.40***.




**Source: Finance Accounts**

**Note: The maturity profile for the next 10 years has been evolved for Public Debt excluding back-to back loans of ₹ 8,500.19 crore received from GoI in lieu of GST Compensation shortfall during 2020-22, which are not to be repaid by the State from its sources.**

Of the outstanding public debt of ₹ 3,15,966 crore payable during the period 2024-25 to 2034-35, debt ₹ 23,959 crore (7.58 *per cent*) is payable in 2025-26, ₹ 1,28,114 crore (40.55 *per cent*) is payable in 2026-27 to 2031-32, while the remaining 51.87 *per cent* (₹ 1,63,893 crore) is to be paid after more than seven years. Annual outgo in shape of Public Debt repayment will be approximately ₹ 21,725 crore during the next seven years upto 2031-32 besides the interest outgo for this debt will also be paid. The outgo on account of repayment of outstanding Public Debt alongwith interest may further go up with the increase in the borrowing requirement of the State to recover the resource gap.

### *1.5.1.4 Financing pattern of fiscal deficit*

***Table 1.34*** depicts financing pattern of the fiscal deficit during 2020-25.

**Table 1.34: Components of fiscal deficit and its financing pattern**

**(₹ in crore)**

| Particulars | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| **Composition of Fiscal Deficit** | | **(-) 29,486** | **(-) 31,778** | **(-) 31,027** | **(-) 31,441** | **(-) 34,665** |
| 1 | Revenue Deficit | (-) 22,385 | (-) 20,333 | (-) 17,212 | (-) 11,881 | (-) 19,420 |
| 2 | Net Capital Expenditure | (-) 5,807 | (-) 10,978 | (-) 11,591 | (-) 15,806 | (-) 12,378 |
| 3 | Net loans and advances | (-) 494 | (-) 466 | (-) 2,224 | (-) 3,754 | (-) 2,867 |
| 4 | Appropriation to Contingency Fund | (-) 800 | - | - | - | - |
| **Financing Pattern of Fiscal Deficit** | | | | | | |
| 1 | Market Borrowings | 25,550 | 24,141 | 33,828 | 33,554 | 36,900 |
| 2 | Loans from GoI | 4,147 | 7,383 | 1,055 | 1,535 | 1,249 |
| 3 | Special Securities issued to NSSF | (-) 1,004 | (-) 1,000 | (-) 1,004 | (-) 1,004 | (-) 1,004 |
| 4 | Bonds | 0 | (-) 3,460 | (-) 5,190 | (-) 5,190 | (-) 5,190 |
| 5 | Loans from Financial Institutions | (-) 4,373 | 2,569 | (-) 1,061 | 632 | (-) 976 |
| 6 | Contingency Fund | - | - | - | (-) 546 | 397 |
| 7 | Small Savings, PF, etc. | 1,034 | 397 | 269 | 98 | 15 |
| 8 | Reserve Funds | (-) 671 | 1,025 | 1,410 | 1,980 | 2,315 |
| 9 | Deposits and Advances | 1,550 | 2,253 | 385 | 2,447 | 1,623 |
| 10 | Suspense and Miscellaneous | 1,563 | 266 | 184 | (-) 445 | (-) 11 |
| 11 | Remittances | 39 | 2 | 38 | (-) 15 | (-) 34 |
| 12 | Appropriation to Contingency Fund | 800 | 0 | 0 | 0 | 0 |
| **13** | **Overall Deficit** | **28,635** | **33,576** | **29,914** | **33,046** | **35,284** |
| 14 | Increase/Decrease in cash balance | 851 | (-) 1,798 | 1,113 | (-) 1,605 | (-) 619 |
| **15** | **Gross Fiscal Deficit** | **29,486** | **31,778** | **31,027** | **31,441** | **34,665** |

**Source: Finance Accounts**

Though the Fiscal Deficit increased from ₹ 29,486 crore in 2020-21 to ₹ 34,665 crore in 2024-25 it remained at 2.86 *per cent* of GSDP in 2024-25 which was within the FRBM limits of 3 *per cent*. Meanwhile market borrowings continued to remain the primary source of financing fiscal deficit.

### 1.5.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for the FY 2024-25 the Revenue Deficit of the State was ₹ 19,419.88 crore (1.60 *per cent* of GSDP), fiscal deficit was ₹ 34,665.15 crore (2.86 *per cent* of GSDP) whereas primary deficit was ₹ 10,445.91 crore (0.86 *per cent* of GSDP). However, Audit found that, during 2024-25, expenditure amounting to ₹ 2,566.60 crore of Revenue nature was misclassified as capital expenditure (*Details discussed in paragraph no 2.5.5 of Chapter-II*). This resulted in understatement of Revenue deficit to that extent and the revenue deficit worked out to be ₹ 21,986.48 crore (1.81 *per cent* of the GSDP) after Audit.

### 1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

In Haryana, fiscal reforms and consolidation were brought to the forefront with the State Government enacting the Fiscal Responsibility and Budget Management (FRBM) Act on 06 July 2005 as per recommendations of the 12th Finance Commission with the objective of eliminating Revenue Deficit and reducing Fiscal Deficit within the prescribed limit. In order to align the State FRBM Act with the fiscal parameters in vogue in a particular year as recommended by the 15th Finance Commission and approved by Government of India for its award period 2021-22 to 2025-26, amendment in the Haryana FRBM Act, 2005 was made by the State Government on 30 March 2022. Haryana also follows a Medium-Term Fiscal Policy Statement and to disclose fiscal indicators - rolling targets.

***Table 1.35*** presents the achievements in relation to the fiscal targets prescribed in the FRBM Act.

**Table 1.35: Details of the achievement vis-à-vis targets**

| Fiscal Parameters | | Achievement *vis-a-vis* targets set prescribed in the FRBM Act | | | | |
|---|---|---|---|---|---|---|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Revenue Deficit (-) / Surplus (+) (₹ in crore) | T | 5,953 | (-) 132 | 6,444 | 14,312 | 24,600 |
| | A | (-) 22,385 | (-) 20,333 | (-) 17,212 | (-) 11,881 | (-) 19,420 |
| Fiscal Deficit (-)/Surplus (+) (as percentage of GSDP) | T | (-) 4.00 | (-) 4.00 | (-) 3.50 | (-) 3.00 | (-) 3.00 |
| | A | (-) 4.04 | (-) 3.62 | (-) 3.18 | (-) 2.90 | (-) 2.86 |
| Ratio of total outstanding liability to GSDP (in *per cent*) | T | 21.14 | 31.20 | 31.40 | 30.90 | 30.40 |
| | A | 32.68 | 30.09 | 30.07 | 30.09 | 29.73 |
| Interest payment as percentage of Revenue Receipts | T | 20.16 | 22.54 | 19.73 | 19.47 | 21.61 |
| | A | 25.33 | 23.51 | 22.53 | 21.32 | 22.76 |

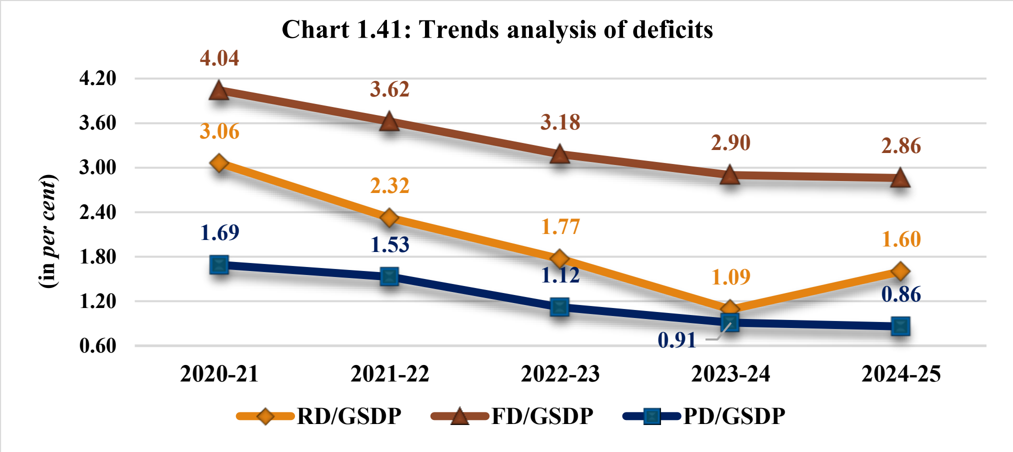


Chart 1.41: Trends analysis of deficits

The targets set by 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in ***Chart 1.42***, ***Chart 1.43*** and ***Chart 1.44***.

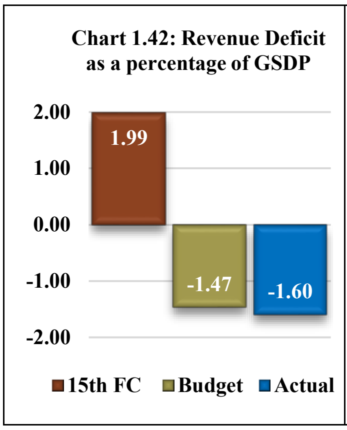


Chart 1.42: Revenue Deficit as a percentage of GSDP

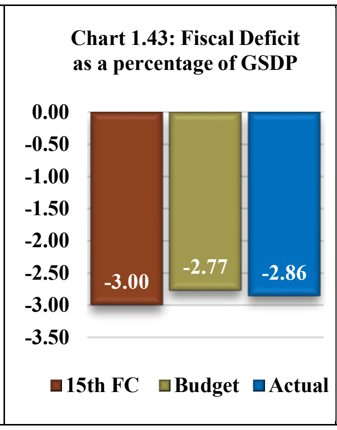


Chart 1.43: Fiscal Deficit as a percentage of GSDP

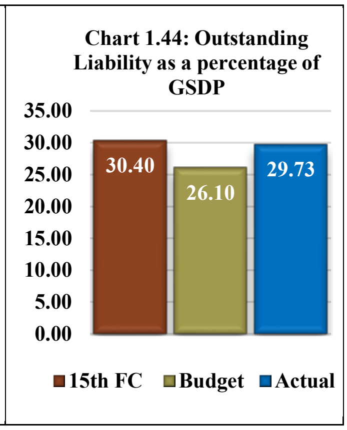


Chart 1.44: Outstanding Liability as a percentage of GSDP

**Source: Finance Accounts and budget documents**

During the year 2024-25, the State Government was unable to contain the revenue deficit-GSDP ratios within the levels fixed by 15th FC and those projected in the budget estimates. Similarly fiscal deficit-GSDP and total outstanding debt-GSDP ratios could not achieved as projected in the budget but remained within the level fixed by 15th FC.

The reasons for consistent deficits are high committed expenditure ranging between 54.07 *per cent* and 55.64 *per cent* of revenue expenditure and 62.16 *per cent* and 73.15 *per cent* of revenue receipts during the period 2020-25, Expenditure on subsidies is also another factor, which constitute 8.23 *per cent* of total expenditure. Low growth rate of revenue receipts (5.05 *per cent*) in comparison to revenue expenditure (11.18 *per cent*) further exacerbated the deficits in 2024-25.

## Revenue, Fiscal and Primary Deficit during past ten years

**Revenue Deficit:** Revenue deficit showed a mixed trend; ranging between ₹ 10,562 crore and ₹ 22,385 crore during the period 2015-25 ***(Appendix 1.1***). Revenue deficit as a percentage of GSDP varied between 1.09 *per cent* and

3.06 *per cent* during the same period, indicating that revenue receipts were insufficient to meet revenue expenditure on a sustained basis. Persistent revenue deficit points to the existence of a structural imbalance in the State's finances.

**Fiscal and Primary Deficit:** The fiscal deficit declined from 6.35 *per cent* of GSDP in 2015-16 to 2.86 *per cent* in 2024-25, indicating gradual fiscal consolidation in recent years. Similarly, the primary deficit showed a declining trend over the decade, declining from 4.68 *per cent* of GSDP in 2015-16 to 0.86 *per cent* of GSDP in 2024-25, reflecting some improvement in control over non-interest expenditure.

The Comparison of Revenue/Fiscal Deficit-GSDP ratio with other states is given in ***Chart 1.45*** and ***1.46***.

**Chart 1.45: Inter-state comparison of Revenue Deficit as percentage of GSDP (In *per cent*)**

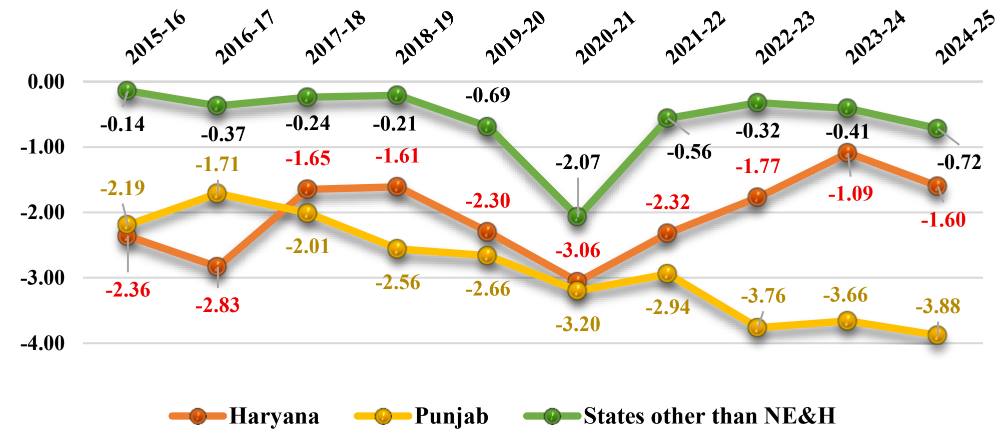
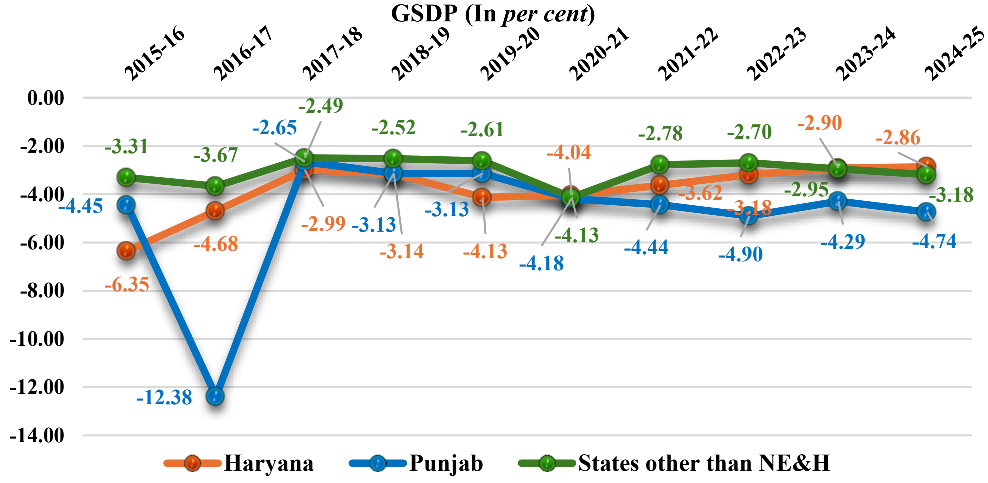



**Chart 1.46: Inter-state comparison of Fiscal Deficit as percentage of GSDP (In *per cent*)**




## 1.5.4 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in ***Table 1.36***.

**Table 1.36: Trends in Debt Sustainability Indicators**

**(₹ in crore)**

| Sl. No. | Debt Sustainability Indicators | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| 1 | Overall Liabilities or Overall Debt[26] | 2,38,708 | 2,63,951 | 2,93,122 | 3,26,622[27] | 3,60,967[28] |
| 2 | Rate of Growth of Overall Debt (*per cent*) | 10.74 | 10.57 | 11.05 | 11.43 | 10.52 |
| 3 | GSDP (in nominal terms) | 7,30,442 | 8,77,269 | 9,74,732 | 10,85,510 | 12,13,951 |
| 4 | Nominal GSDP growth (*per cent*) | (-) 1.03 | 20.10 | 11.11 | 11.36 | 11.83 |
| 5 | Overall Debt/GSDP (*per cent*) | 32.68 | 30.09 | 30.07 | 30.09 | 29.73 |
| 6 | Repayment to Gross Borrowings (*per cent*) | 71.85 | 66.84 | 78.95 | 78.05 | 77.69 |
| 7 | Net borrowings available as a percentage of Gross Borrowings | 28.15 | 33.16 | 21.05 | 21.95 | 22.31 |
| 8 | Interest payments on Overall Debt | 17,114.67 | 18,361.60 | 20,095.57 | 21,604.97 | 24,219.24 |
| 9 | Effective rate of interest on Overall Debt (*per cent*)[29] | 7.83 | 7.63 | 7.56 | 7.34 | 7.47 |
| 10 | Interest payment to Revenue Receipts (*per cent*) | 25.33 | 23.51 | 22.53 | 21.32 | 22.76 |
| 11 | Revenue Deficit (-)/Surplus (+) | (-) 22,385.59 | (-) 20,333.34 | (-) 17,211.52 | (-) 11,880.86 | (-) 19,419.88 |
| 12 | Primary Revenue Balance (PRB)[30] | (-) 5,270.92 | (-) 1,971.78 | 2,884.05 | 9,724.11 | 4,799.49 |
| 13 | Primary Balance (PB)[31] | (-) 12,371.41 | (-) 13,416.21 | (-) 10,931.31 | (-) 9,836.07 | (-) 10,445.91 |
| 14 | PB/GSDP (*per cent*) | (-) 1.69 | (-) 1.53 | (-) 1.12 | (-) 0.91 | (-) 0.86 |
| 15 | Difference between RoI[32] and effective rate of interest on Overall Debt | (-) 6.63 | (-) 6.32 | (-) 6.77 | (-) 5.88 | (-) 6.74 |
| 16 | Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions) | 4,977.33 (42) | 2,775.83 (19) | 21,134.24 (188) | 25,994.12 (163) | 23,230.03 (126) |
| 17 | Debt Stabilisation (Quantum spread[33] + Primary balance) | (-) 32,686.77 | 18,016.42 | (-) 1,009.32 | 2,578.11 | 4,380.24 |
| **18** | **Domar gap** | | | | | |
| a | GSDP (in constant terms) | 4,99,643 | 5,59,922 | 5,84,171 | 6,29,491 | 6,77,033 |
| b | Real Growth (in constant terms) | (-) 8.34 | 12.06 | 4.33 | 7.76 | 7.55 |
| c | Inflation based on CPI (*per cent*) | 5.11 | 6.24 | 7.50 | 6.60 | 5.23 |
| d | Effective Rate of interest | 7.83 | 7.63 | 7.56 | 7.34 | 7.47 |
| e | Real effective rate of interest (Effective rate of interest-Inflation) | 2.72 | 1.39 | 0.06 | 0.74 | 2.24 |
| f | Growth Interest Differential (Real growth-Real effective rate of interest) | (-) 11.06 | 10.68 | 4.27 | 7.01 | 5.31 |

**Source: Finance Accounts**

26 Outstanding Overall Debt is the sum of outstanding balances under the heads 6003-Internal Debt, 6004-Loans and Advances from the Central Government and Public Accounts Liabilities.

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

28 Outstanding Overall Debt decreased by ₹ 3,245.60 crore due proforma correction on account of repayment of back of back loan provided by Central Government.

29 Effective Rate of Interest on overall Debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest and 50 years' interest free Central assistance to State for Capital Expenditure. {Interest Payments/[(Average Outstanding Debt of Previous and Current Financial Year (Excluding Non-interest Bearing Liabilities).

30 PRB: Revenue Receipts-Revenue Expenditure (net of interest payments), where (-) PB implies Primary Deficit.

31 PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit.

32 Return on Investment (RoI) as measured by effective rate of interest receipts (Interest received/{(opening balance of Loan and advances outstanding + closing balance of Loan and advances outstanding)/2} *100).

33 Quantum spread = Interest Spread x Debt (excluding non-interest bearing liabilities)

- Growth of overall debt should align with the growth of GSDP. Debt-GSDP ratio measures State's financial leverage i.e. its capability to repay its debt. A low value of the debt-GSDP ratio indicates that the State's economy is vibrant to pay the debt without incurring further debt. On an average, the State's debt burden as a ratio of total liabilities to GSDP during 2020-25, except the pandemic year 2020-21, has more or less remained consistent with a marginal decline and stood at 29.73 *per cent* in 2024-25. Debt to GSDP ratio in the State is within the projection made in the FRBM Act.

- Residual Maturity profile captures redemption pressure on the State's debt; longer maturity means lower redemption pressure in near future. A longer average maturity profile for a State's debt extends the time before a significant amount of principal repayments are due, distributing the repayment burden over a longer period. The State has to repay more than fifty *per cent* of its outstanding public debt in the next ten years, thereby reflecting greater redemption pressure in future.

- Higher the percentage of debt repayments to debt receipts, the greater the proportion of debt utilised for debt servicing rather than productively. A low net borrowing availability points to constrained fiscal space. Repayments constituted between 66.84 *per cent* and 78.95 *per cent* of gross borrowings during 2020-25 demonstrating debt servicing burden on State is on the higher side and the State Government should rationalize its borrowings for productive use.

- Interest payment as *per cent* of revenue receipts should be falling over time so that more resources are left for other productive purposes. A declining trend in this ratio is an indication of sustainable debt whereas an increasing trend indicates an unsustainable debt trajectory. Whereas this ratio remained on and average 23 *per cent* during the five years' period, which is indicative of unsustainable debt trajectory.

- A positive differential between economic growth and interest supports sustainability, while a negative one signals concern. Debt stabilisation condition states that if quantum spread together with primary balance is zero, debt-GSDP ratio would tend to be constant, or debt would stabilise eventually. On the other hand, if primary balance together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling. The primary balances and debt stabilization i.e., quantum spread plus primary balance was negative in 2020-21 and 2022-23 which afterwards moved into positive trajectory. As shown in ***Table 1.36***, the State has maintained a growth in real effective rate of interest which indicates sustainability provided prudent financial management is prioritized.

- Number of occasions a State resorted to Special Drawing Facility (SDF), Ways and Means Advances (WMA), shortfall and Overdraft (OD) facility to manage short-term funding gaps reflects their liquidity position. Sustained use of WMA and Overdraft facility in large amount indicates poor liquidity management, which warrants poor fiscal management and hinders short-term debt sustainability. The State has resorted to WMA facility during the last five years. During FY2024-25, the State Government has maintained minimum balance by taking special ways and means advance for 118 days and ordinary ways and means advance for eight days. Frequent use of RBI's liquidity facilities reflected weak cash management.

### 1.5.5 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case of borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies and co-operative institutions. As per the Haryana State FRBM Act, 2005, no limit has been prescribed by State legislation for guarantees to be given by State Government. No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limit within which the Government may give guarantee on the security of the Consolidated Fund of the State. Details of the guarantees and status of outstanding guarantees to total receipts for the last five years is given in ***Table 1.37***.

**Table 1.37: Guarantees given by the State Government**

**(₹ in crore)**

| Guarantees | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| Ceiling applicable to the outstanding amount of guarantees | No limit has been fixed by the State Government | | | | |
| Outstanding amount of guarantees at the beginning of the year | 20,738 | 23,053 | 24,343 | 23,058 | 24,215 |
| Outstanding guarantees at the end of the year | 23,053 | 24,343 | 23,058 | 24,215 | 23,932 |

**Source: Finance Accounts and Annual Financial Statements**

The outstanding guarantees for ₹ 23,932 crore as on 31 March 2025 was in respect of Power (₹ 15,390 crore), Cooperative (₹ 309 crore), Urban Development & Housing (₹ 5,828 crore) and other Infrastructure (₹ 2,405 crore).

During the current year, the State Government had given guarantees amounting to ₹ 3,880.48 crore to three[34] PSUs whose net worth is less (as per their latest finalised acoounts) than their outstanding guarantees hence the liability lies with the State Government to repay their loans in case of their inability to do so.

[34] (i) Uttar Haryana Bijli Vitran Nigam Limited, (ii) Dakshin Haryana Bijli Vitran Nigam Limited and (iii) Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited.

During Exit Conference, the Finance Department stated (19 February 2026) that, in accordance with the recommendations of the Working Group of RBI on State Government Guarantees, a proposal for fixing the ceiling of guarantees is being made in the ensuing Budget Session 2026–27.

### Guarantee Redemption Fund

The State Government had set up a Guarantee Redemption Fund (GRF) in the year 2002-03. The latest amendment to the Fund notification issued by the State Government, effective from the year 2024-25, stipulates that the Government should make conscious efforts towards building up the GRF corpus to five *per cent* of the outstanding guarantees within a span of five years from the date of constitution of the Fund. The Fund has a closing balance of ₹ 1,787.43 crore which constitutes 7.47 *per cent* of outstanding guarantees as on 31 March 2025.

### 1.5.6 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalizing expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges, and monetizing idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth and ensuring proper classification of expenditure are key factors. Prioritizing productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal, and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

#### *1.5.6.1 Improving revenues of the State*

Untapped revenue potential, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation, and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty, and Excise will lead to subdued revenue growth. Under-realized non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realization of pending arrears is (tax and non-tax) another step towards enhancing the fiscal space.

#### A. Arrears of revenue

As on 31 March 2025, the arrears of revenue in respect of principal heads of revenue were ₹ 30,456.87 crore, of which ₹ 23,102.62 crore were outstanding for more than five years, as depicted in ***Table 1.38***.

**Table 1.38: Arrears of revenue**

**(₹ in crore)**

| Sl. No. | Head of revenue | Amount outstanding as on 31 March 2025 | Amount outstanding for more than five years as on 31 March 2025 |
|---|---|---|---|
| 1. | Taxes/VAT on Sales, Trade, etc. | 28,940.05 | 22,262.74 |
| 2. | Electricity Duty | 477.78 | 152.57 |
| 3. | State Excise | 685.32 | 431.93 |
| 4. | Entertainment Tax | 11.11 | 11.11 |
| 5. | Local Area Development Tax | 203.38 | 203.38 |
| 6. | Police | 139.23 | 40.89 |
| **Total** | | **30,456.87** | **23,102.62** |

**Source: Departmental information.**

## B Arrears in assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed off during the year and number of cases pending for finalization at the end of the year, as furnished by the Department of Excise and Department of Taxation in respect of Sales Tax/VAT is depicted in ***Table 1.39***.

**Table 1.39: Arrears of assessment**

| Sl. No. | Head of Revenue | Cases pending at the beginning of 2024-25 | New cases due for assessment during 2024-25 | Total cases due for assessment | Cases disposed of during 2024-25 | Balance at the end of the year | Percentage of disposal |
|---|---|---|---|---|---|---|---|
| 1. | Taxes/VAT on Sales, Trade, etc. | 7,373 | 3,891 | 11,264 | 4,187 | 7,077 | 37.17 |

**Source: Departmental information.**

During the period 2020-2025, the number of pending cases at the end of the respective years were 5,036 (2020-21); 6,180 (2021-22); 7,077 (2022-23); 7,373 (2023-24) as against 7,077 cases at the end of 2024-25. Disposal of cases during this period ranged between 32.73 *per cent* and 37.17 *per cent*.

## C Details of evasion of tax detected by the Department, refund cases, etc.

The cases of evasion of tax detected, cases finalized and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government.

The details of cases of evasion of tax detected by the Excise and Taxation, cases finalised and the demand for additional tax raised; during the year 2024-25, as reported by the departments concerned, are depicted in ***Table 1.40***.

**Table 1.40: Evasion of tax detected**

| Sl. No. | Head of revenue | Cases pending as on 31 March 2024 | Cases detected during 2024-25 | Total | No. of cases in which assessment/ investigation completed and additional demand with penalty, etc. raised | | No. of cases pending for finalisation as on 31 March 2025 |
|---|---|---|---|---|---|---|---|
| | | | | | No. of cases | Amount of demand (₹ in crore) | |
| 1. | State Excise | 35 | 288 | 323 | 288 | 4.48 | 35 |
| **Total** | | **35** | **288** | **323** | **288** | **4.48** | **35** |

**Source: Departmental information**

### *1.5.6.2 Issues on expenditure side*

### A Fiscal stress from committed expenditure and subsidies

***Chart 1.47*** and ***Chart 1.48*** depicts Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the FY 2020-25 respectively.

**Chart 1.47: Committed Expenditure and Subsidies as a percentage of Revenue Receipts**

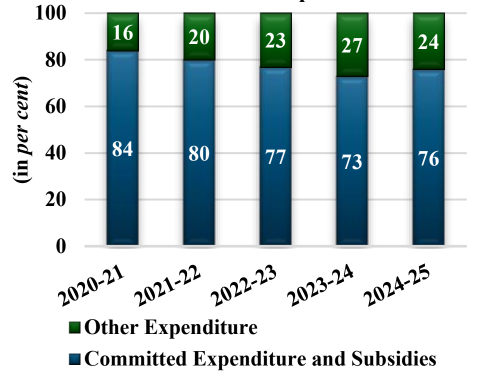
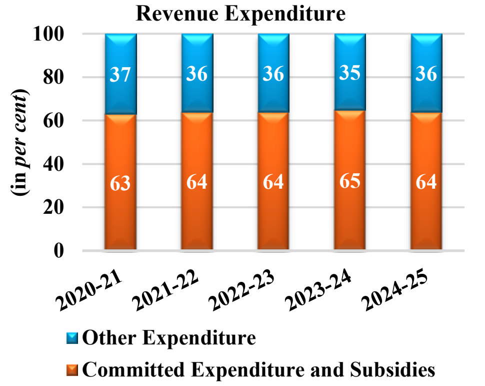



**Chart 1.48: Committed Expenditure and Subsidies as a percentage of Revenue Expenditure**




In 2024-25, the State's committed expenditure of ₹ 69,203 crore comprising salaries & wages (₹ 30,423 crore), pensions (₹ 14,561 crore) and interest payments (₹ 24,219 crore, accounted for approximately 65.02 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 11,639 crore, bringing the total rigid expenditure to ₹ 80,842 crore, which was nearly 75.96 *per cent* of the State's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities. This structural imbalance increases the risk of persistent revenue deficits, constrains long-term fiscal consolidation and reduces the Government's capacity to respond to emergent socio-economic challenges.

### B Capital blocked in incomplete projects

An assessment of capital blocked in incomplete capital projects would also indicate the quality of Capital Expenditure. Blocking of funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects, during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. The details of the incomplete projects (costing more than ₹ 5 crore) based on information provided by the State Government (***Appendix-IX*** of the Finance Accounts 2024-25) is shown in ***Table 1.41***.

**Table 1.41: Capital blocked in incomplete projects**

**(₹ in crore)**

| Age profile of incomplete projects as on 31 March 2025 | | | | Details of incomplete projects till 31 March 2025 | | |
|---|---|---|---|---|---|---|
| **Year** | **No. of incomplete projects** | **Estimated cost** | **Expenditure incurred** | **Department** | **No. of incomplete projects** | **Estimated cost (Expenditure incurred)** |
| 2020-21 | 3 | 111.61 | 40.94 | Building and Roads | 16 | 400.48 (171.95) |
| 2022-23 | 1 | 59.09 | 51.26 | | | |
| 2023-24 | 4 | 146.39 | 29.25 | | | |
| 2024-25 | 8 | 83.39 | 50.51 | | | |
| **Total** | **16** | **400.48** | **171.95** | | | |

**Source: Departmental Information**

Of the estimated cost of ₹ 400.48 crore, ₹ 171.95 crore was spent till 2024-25 on these 16 incomplete projects. Therefore, due to non-completion of these 16 projects, capital expenditure of ₹ 171.95 crore remained blocked.

## C. Un-discharged liabilities on Fiscal Space

Undischarged/deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending and impairs the state's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

Audit observed that the State Government had accumulated several un-discharged liabilities over the years, which have significant implications for fiscal sustainability. These include:

- Non-transfer of State and Central Finance Commission (SFC/CFC) grants to local bodies, aggregating ₹ 1,170.27 crore (₹ 231.93 crore, CFC and ₹ 938.34 crore, SFC).
- Pending refund cases amounting to ₹ 827.54 crore.
- Off-budget borrowings not captured in the debt stock amounting to ₹ 146.53 crore.
- Short/non-transfer of State Government's contribution to the National Pension System (NPS) amounting to ₹ 77.02 crore
- Non-transfer of statutory funds/cess such as National Mineral Exploration Trust (NMET) amounting to ₹ 14.58 crore.
- Un-discharged interest liabilities totaling ₹ 1.89 crore.
- Undischarged energy charges liabilities of DISCOMs against various departments of ₹ 253.82 crore.

The cumulative value of these un-discharged liabilities amounted to ₹ 2,491.65 crore, which is equivalent to 0.21 *per cent* of the GSDP and 7.19 *per cent* of the Fiscal Deficit for the year 2024-25.

Audit recommends that the State Government disclose and address all un-discharged liabilities transparently and make provisions for timely discharge of these obligations to avoid future fiscal stress.

## 1.6 Conclusion

1. Tax revenue contributed between 62 and 73 *per cent* of the revenue receipts of State during the past five years whereas the Non-Tax revenue shows a decreasing trend during the same period. State's own revenue buoyancy with respect to GSDP showed a decreasing trend during 2020-21 to 2024-25 and there is a need to widen the tax base and improve non-tax revenue.

2. Revenue Deficit has shown a mixed trend during the 2020-21 to 2024-25, however, has increased over the previous year. Committed expenditure consistently accounted for about 54 to 55 *per cent* of revenue expenditure and subsidies constituting between 8.51 and 9.25 *per cent* during 2021-25. The high share of these expenditure reduces the State's fiscal space for developmental spending and increases reliance on borrowings.

3. Capital expenditure decreased by 21.61 *per cent* over the previous. Economic Services formed the largest share of Capital Expenditure at 45 *per cent*, followed by Social Services (31 *per cent*) and Loans and Advances (20 *per cent*), while General Services accounted for a small portion of about four *per cent*.

4. The Fiscal Deficit–GSDP ratio exceeded the levels projected in the budget. This limits the State's ability to allocate resources for capital expenditure, as a larger portion of borrowings is used to meet revenue expenditure rather than asset creation. Persistent fiscal deficits also pose risks to long-term fiscal stability.

5. The total liabilities of the State had been on rise during the past five years and grew by 10.52 *per cent* over the previous year. As a percentage of GSDP, it stood at 29.73 *per cent* during 2024-25. Higher outstanding liabilities increase future repayment and interest obligations, further constraining fiscal flexibility in the medium term.

6. Returns on public investments was alarmingly low; ₹ 37,273.13 crore was invested in 35 State PSUs upto 2024-25, only four PSUs gave return of ₹ 159.60 crore during the FY 2024-25 which was only 0.43 *per cent* of total investment.

7 Un-discharged liabilities with a cumulative value amounted to ₹ 2,491.65 crore were noticed, which is equivalent to 0.21 *per cent* of the GSDP and 7.19 *per cent* of the Fiscal Deficit for the year 2024-25.

8. Outstanding guarantees constituted 22.49 *per cent* of Revenue Receipts and 19.01 *per cent* of Revenue Expenditure during 2024-25. Such high levels of contingent liabilities pose fiscal risks, particularly if public sector undertakings or other entities fail to meet their obligations. These guarantees may translate into direct liabilities for the State and add to fiscal vulnerability.

9. The rising trend of outstanding loans, poor recovery performance and interest earnings far below the Government's borrowing cost reflect inefficient management of the State's loan portfolio. Continued lending to defaulting entities - particularly Co-operative Sugar Mills and the disbursement of large amounts to universities without clear recovery terms, have further inflated outstanding balances.

## 1.7 Recommendations

The Government may consider to:

1. strengthen revenue mobilization by improving tax compliance and enforcing a clear non-tax revenue policy, especially for dividends, mining and interest receipts;
2. rationalize revenue expenditure and committed liabilities, better targeting of subsidies and controlling interest payments to create fiscal space for developmental spending;
3. enhance capital expenditure quality and prioritization by increasing allocations to infrastructure sectors, avoiding misclassification of expenditures and ensuring capital outlay keeps pace with economic growth; and
4. improve return on public investments by enforcing a dividend policy for profit-making PSUs and enhancing monitoring of loans and advances to ensure financial discipline and accountability.

# Chapter 2

## Budgetary Management

## Chapter 2: Budgetary Management

*This chapter reviews Haryana's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like excess spending, persistent savings, and last-minute fund surrenders. It highlights weaknesses in financial planning, control, and compliance, stressing the need for realistic budgeting and timely fund utilisation.*

## 2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the annual financial statement (Budget)" is to the laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items[1] of expenditure separately and distinguish expenditure on revenue account from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Punjab Budget Manual adopted by Haryana, the Finance Department is responsible for preparing the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget majorly comprises the following documents:

- ✓ Annual Financial Statement
- ✓ Demand for Grants
- ✓ FRBM Statements
- ✓ Detailed Estimates for Revenue Receipts
- ✓ Medium Term Fiscal Policy Statement
- ✓ Fiscal Policy Overview
- ✓ Detailed Estimates of Capital Exp.
- ✓ Detailed Estimates for Revenue Exp
- ✓ Others

## 2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the key for optimum utilisation of resources, strengthening scheme implementation and monitoring capacity and achievement of fiscal targets. Details of total appropriation obtained from state legislature, actual expenditure and savings are summarised in ***Table 2.1***.

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

**Table 2.1: Summarised position of Actual Expenditure *vis-à-vis* Budget (Original/Supplementary) provisions during the year 2024-25**

**(₹ in crore)**

| Nature of expenditure | | Original grant/ Appropriation | Supplementary grants/ appropriation | Total | Actual expenditure | Saving (-)/ Excess (+) | Surrender during 2024-25 | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Amount | Percentage |
| Voted | I Revenue | 1,11,063.73 | 6,879.82 | 1,17,943.55 | 1,03,039.09 | (-) 14,904.46 | 31,884.47 | (-) 213.93 |
| | II Capital | 31,920.94 | 1,822.45 | 33,743.39 | 26,384.74 | (-) 7,358.65 | 9,029.56 | (-) 122.71 |
| | III Loans and Advances | 5,095.11 | 240.01 | 5,335.12 | 3,161.48 | (-) 2,173.64 | 2,173.82 | (-) 100.01 |
| **Total Voted** | | **1,48,079.78** | **8,942.28** | **1,57,022.06** | **1,32,585.31** | **(-) 24,436.75** | **43,087.85** | **(-) 176.32** |
| Charged | IV Revenue | 25,489.89 | 0.21 | 25,490.10 | 24,515.32 | (-) 974.78 | 3,035.05 | (-) 311.36 |
| | V Capital | 100.00 | 0.00 | 100.00 | 83.88 | (-) 16.12 | 19.51 | (-) 121.03 |
| | VI Public Debt Repayment | 64,044.20 | 0.00 | 64,044.20 | 57,540.25 | (-) 6,503.95 | 0 | 0.00 |
| **Total Charged** | | **89,634.09** | **0.21** | **89,634.30** | **82,139.45** | **(-) 7,494.85** | **3,054.56** | **(-) 40.76** |
| **Grand Total** | | **2,37,713.87** | **8,942.49** | **2,46,656.36** | **2,14,724.76** | **(-) 31,931.60** | **46,142.41** | **(-) 144.50** |

**Source: Appropriation Accounts of FY 2024-25.**

**Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 1,705.12 crore) and Capital Heads (₹ 13,988.58 crore).**

Significant surrenders demonstrate that the Controlling officers are not monitoring/ reconciling the actual expenditure figures before final surrenders and are indicative of inadequate budgetary control.

Trends in the original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 are given in ***Table 2.2***.

**Table 2.2: Original budget, revised estimate and actual expenditure during 2020-25**

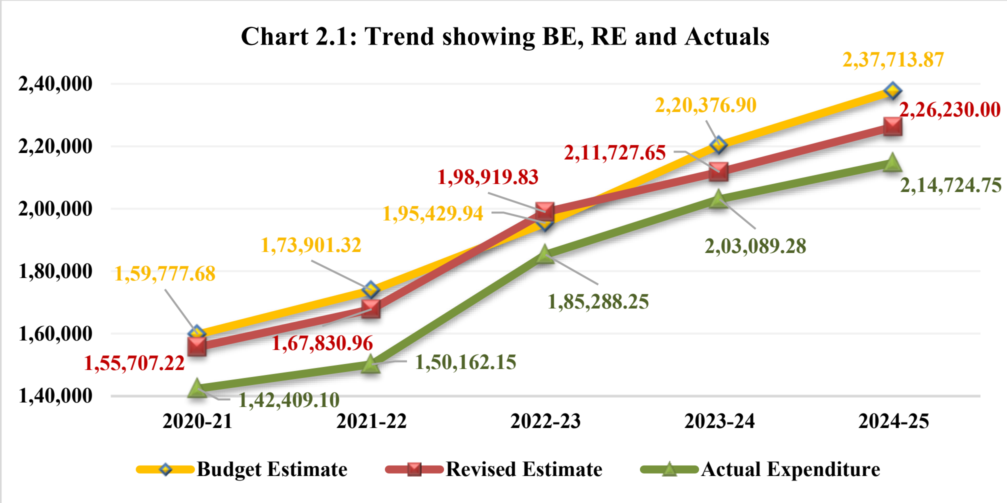
**(₹ in crore)**

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Original Budget** | 1,59,777.68 | 1,73,901.32 | 1,95,429.94 | 2,20,376.90 | 2,37,713.87 |
| **Supplementary Budget** | 20,227.16 | 21,788.12 | 25,680.13 | 16,183.17 | 8,942.49 |
| **Total Budget (TB)** | 1,80,004.84 | 1,95,689.44 | 2,21,110.07 | 2,36,560.07 | 2,46,656.36 |
| **Revised Estimate (RE)** | 1,55,707.22 | 1,67,830.96 | 1,98,919.83 | 2,11,727.65 | 2,26,230.00 |
| **Actual Expenditure (AE)** | 1,42,409.10 | 1,50,162.15 | 1,85,288.25 | 2,03,089.28 | 2,14,724.75 |
| **Saving** | (-) 37,595.74 | (-) 45,527.29 | (-) 35,821.82 | (-) 33,470.79 | (-) 31,931.61 |
| **Percentage of Supplementary to the original Provision** | 12.66 | 12.53 | 13.14 | 7.34 | 3.76 |
| **Percentage of overall saving/ Excess to the overall provision** | (-) 20.89 | (-) 23.27 | (-) 16.20 | (-) 14.15 | (-) 12.95 |
| **TB-RE** | 24,297.62 | 27,858.48 | 22,190.24 | 24,832.42 | 20,426.36 |
| **RE-AE** | 13,298.12 | 17,668.81 | 13,631.58 | 8,638.37 | 11,505.25 |
| **(TB-RE) as % of TB** | 13.50 | 14.24 | 10.04 | 10.50 | 8.28 |
| **(RE-AE) as % of TB** | 7.39 | 9.03 | 6.17 | 3.65 | 4.66 |

**Source: Annual Financial Statement and Appropriation Accounts**

Supplementary provision of ₹ 8,942.49 crore during 2024-25 constituted 3.76 *per cent* of the original provision as against 7.34 *per cent* in the previous year indicating that dependence on the supplementary provision has declined in 2024-25. Savings also exhibited decline from ₹ 37,595.74 crore in 2020-21 to ₹ 31,931.61 crore in 2024-25.

The State Government prepared the total budget of ₹ 2,46,656.36 crore (Original Budget ₹ 2,37,713.87 crore + Supplementary Budget ₹ 8,942.49 crore) for revenue, capital, and loans and advances in 2024-25, revised it to ₹ 2,26,230 crore and incurred actual expenditure of ₹ 2,14,724.75 crore. The trend on original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 is shown in ***Chart 2.1***.




During the period 2020-21 to 2024-25, the revised estimates were consistently lower than the total budget, indicating over-estimation of revenue or resource availability during budget formulation. Further, it was also seen that there is growing divergence between total budget which is obtained from legislature through original and supplementary appropriations *vis-à-vis* the revised estimates and Actual Expenditures.

This indicates that budgetary allocations were based on proposals which were not fully realistic, as Budget Estimates of the State were inflated and the actual expenditure was less than the budgetary provisions.

### 2.2.1 Component/Services-wise analysis of budgetary provisions and expenditure

Component wise analysis of the Budget and Expenditure for FY 2024-25 is summarized in ***Table 2.3.*** The summary of explanations received in case of variations in Appropriation Accounts is depicted in ***Chart 2.2.***

**Table 2.3: Component Wise Budget and Expenditure for the year 2024-25**

| Component | Total Budget | Total Expenditure | Percentage of Total Budget | Percentage of Total Expenditure | Percentage of expenditure against the Total Budget |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6=3/2*100 |
| Committed Expenditure | 71,366.16 | 69,203.52 | 36.58 | 50.03 | 96.97 |
| State Scheme (SS) | 1,85,218.20 | 1,32,747.41 | 94.93 | 95.96 | 71.67 |
| Centre Sharing Schemes (CSS) (Central Share) | 9,896.11 | 5,581.91 | 5.07 | 4.04 | 56.41 |
| EAP-Externally Aided Projects | 90.37 | 90.37 | 0.05 | 0.07 | 100.00 |

Against the total budget provision of ₹ 1,95,114[2] crore, expenditure of ₹ 1,38,329[3] crore (70.90 *per cent*) was incurred during 2024-25. Committed

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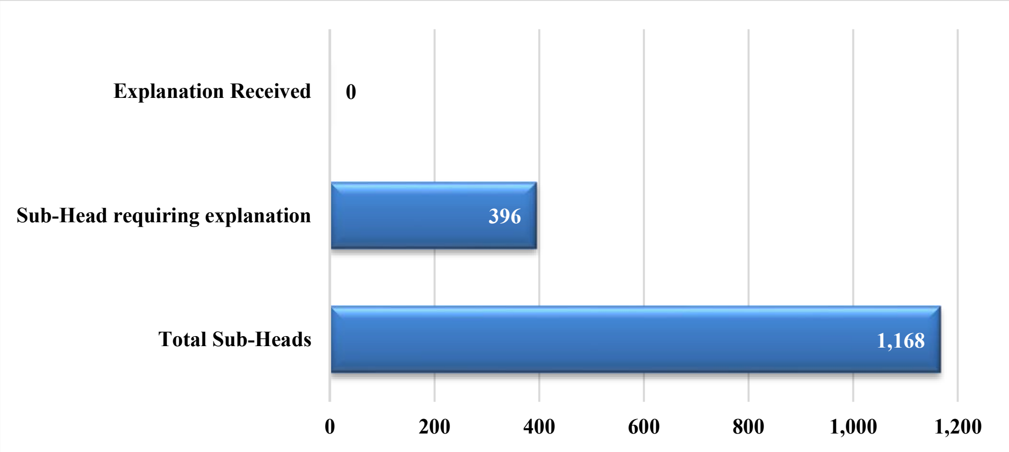
[2] **₹ 1,95,114 crore** = ₹ 1,85,218 crore (SS) + ₹ 9,896 crore (CSS).

[3] **₹ 1,38,329 crore** = ₹ 1,32,747 crore (SS) + ₹ 5,582 crore (CSS).

expenditure showed high utilisation at 96.97 *per cent*. Similarly, State Schemes (including State Share of Centrally Sponsored Schemes), forming the major share of the budget, recorded 95.96 *per cent* utilization and Externally Aided Projects achieved full utilisation (100 *per cent*). The overall utilisation indicates reasonably satisfactory spending and savings under State Schemes and Centrally Sponsored Scheme.

**Chart 2.2: Summary of Explanation for Variation in Appropriation Accounts**



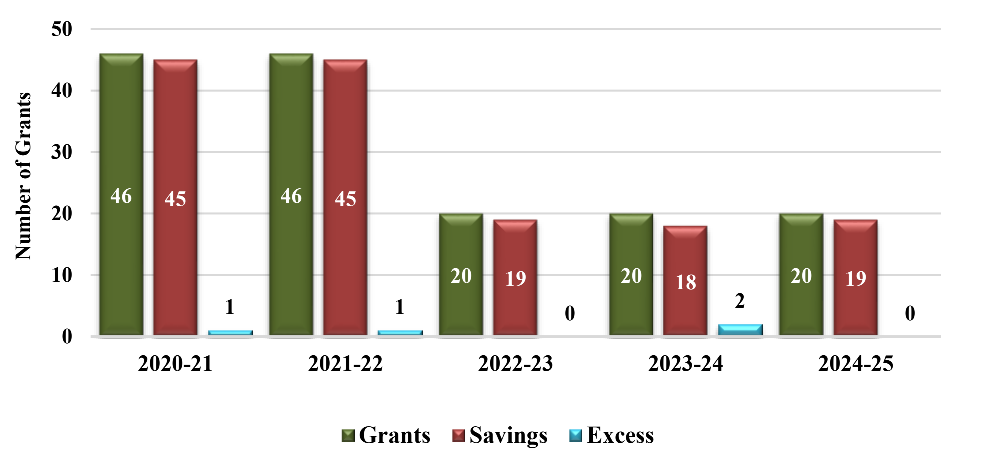

**Source: Information provided by office of the Pr. Accountant General (Accounts & Entitlement), Haryana**

## 2.3 Budget marksmanship

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

A year-wise analysis of grants, excesses, and savings provides insights into the efficiency of budget execution and financial management by the State. It has been depicted in ***Chart 2.3.***

**Chart 2.3: Year-wise Grants, Excesses and Savings**




**Source: Appropriation Accounts**

Over the last three years, the numbers of grants with savings at the end of the year has largely remained consistent and there is no excess expenditure over authorization in any grant in FY 2024-25.

The expenditure composition outturn for the FY 2024-25 is given in ***Table 2.4***.

**Table 2.4: Expenditure composition overall deviation FY 2024-25**

| Section | Overall Deviation (*per cent*) | Range of Deviation (*per cent*) | Number of Grants |
|---|---|---|---|
| **Revenue (voted)** | (-) 12.64 | 0 to ± 25 | 12[4] |
| | | ± 25 to ± 50 | 5[5] |
| | | ± 50 to ± 100 | 0 |
| **Capital (Voted)** | (-) 24.39 | 0 to ± 25 | 4[6] |
| | | ± 25 to ± 50 | 6[7] |
| | | ± 50 to ± 100 | 7[8] |
| **Revenue (Charged)** | (-) 3.75 | 0 to ± 25 | 5[9] |
| | (-) 39.77 | ± 25 to ± 50 | 2[10] |
| | (-) 65.72 | ± 50 to ± 100 | 4[11] |
| **Capital (Charged)** | (-) 10.15 | 0 to ± 25 | 2[12] |
| | (-) 45.00 | ± 25 to ± 50 | 1[13] |
| | 0 | ± 50 to ± 100 | 0 |
| No provision was, however, made in respect of Three Grants (Grant nos. 7, 8, 9) of the Revenue Voted and Three Grants (Grant nos. 2, 8, 9) of the Capital section. | | | |

Overall expenditure showed shortfalls of 12.64 *per cent* in *Revenue (Voted)* and 24.39 *per cent* in Capital (Voted)*,* with several grants deviating beyond ±25%, indicating weak estimation and prioritisation. Revenue *(Charged)* recorded a moderate deviation of 3.75 *per cent*, though some grants showed large variations up to 71.61 *per cent*. Capital *(Charged)* showed a deviation of 45 *per cent*, reflecting deficiencies in forecasting.

## 2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re-appropriations distinctly on gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure

4 Grant No. 1, 2, 4, 5, 6, 12, 14, 15, 16, 17, 18 and 19.
5 Grant No. 3, 10, 11, 13 and 20.
6 Grant No. 11, 14, 19 and 20.
7 Grant No. 5, 6, 10, 12, 17 and 18.
8 Grant No. 1, 3, 4, 7, 13, 15 and 16.
9 Grant No. 2, 5, 6, 11 and 20.
10 Grant No. 3 and 18.
11 Grant No. 1, 10, 14 and 17.
12 Grant No. 8 and 17.
13 Grant No. 19.

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

## 2.5 Budgetary and accounting process

Audit selected five departments[14] from Grant No. 12-Education (Secondary/Elementary)/ Higher Education (Higher, Technical, and Science & Technology)/Women and Child Development and two departments[15] from Grant No. 17 Public Works (Building and Roads)/ Transport/Civil Aviation for review. The results of the review of budget and expenditure of these two selected Grants is discussed in Paragraphs no 2.5.2 to 2.5.4 and Paragraphs no. 2.5.6 and 2.5.7 respectively.

### 2.5.1 Excess expenditure and its regularisation

As per Article 204 of the Constitution of India, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of the Article. Further, as per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over authorisation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is to be done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

### A Excess expenditure during current year

There was no excess expenditure over the authorisation made by the State Legislature under any grant or Appropriation during the year 2024-25.

### B. Regularisation of Excess expenditure of previous financial year

Excess disbursements pertaining to previous years pending regularisation from State Legislature are shown in ***Table 2.5***.

14 (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department, (iv) Technical Education Department and (v) Women and Child Development Department

15 (i) Transport Department and (ii) Public Works Department (B&R)

**Table 2.5: Details of excess expenditure relating to previous year (2023-24) requiring regularisation**

**(₹ in crore)**

| Sr. No. | Major Head | Major Head Description | Total Provision | Expenditure | Saving (-)/ Excess (+) |
|---|---|---|---|---|---|
| **1** | **Grant No. 8- Public Debt (Capital-Charged)** | | | | |
| | 6003 | Internal debt of the State Government | 57,607.43 | 58,984.20 | 1,376.77 |
| | 6004 | Loans and Advances from the Central Government | 251.94 | 210.00 | (-) 41.94 |
| | **Total** | | **57,859.37** | **59,194.20** | **1,334.83** |
| **2** | **Grant No. 18-Information and Publicity/Electronics & Information Technology/Printing and Stationery (Revenue-Charged)** | | | | |
| | 2058 | Stationery and Printing | 0.32 | 0.73 | 0.41 |
| | **Total** | | **0.32** | **0.73** | **0.41** |
| | **Grant Total** | | **57,859.69** | **59,194.93** | **1,335.24** |

**Source: Appropriation Accounts**

To strengthen the legislative oversight over the expenditure from Consolidated Fund of State, these excess expenditures need to be regularized at the earliest and measures to contain recurrence of such excess may be taken by the State Government.

The State Government has regularised excess expenditure up to 2021-22.

### 2.5.2 Supplementary grants rendered non-essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or additional grant or appropriation to cater to the requirements in excess of the original provisions.

It was noticed that in 20 instances (***Appendix 2.1***) even though the supplementary provisions of ₹ 5,671.41 crore were made, the expenditure did not come up to the level of the original provisions during the year 2024-25. Similarly, Supplementary provision of ₹ 3,268.85 crore in three cases (₹ three crore or more in each case) proved non-essential **(*Appendix 2.2*)** as full amount of supplementary provisions could not be utilised.

**Scheme-wise review of the budget and expenditure of the selected departments[16] under Grant No. 12.**

The details of unnecessary or excessive supplementary grants are given in ***Table 2.6***.

16 (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department, (iv) Technical Education Department and (v) Women and Child Development Department

**Table 2.6: Details of unnecessary or excessive supplementary grants**

**(₹ in crore)**

| Sr. No. | Classification and Name of the scheme | Original | Supplementary | Total | Actual Expenditure |
|---|---|---|---|---|---|
| | **Unnecessary Supplementary Grant** | | | | |
| 1 | Rashtriya Madhyamik Shiksha Abhiya (RMSA)-Government Secondary Schools (2202-02-109-86) | 500.00 | 91.13 | 591.13 | 426.69 |
| 2 | Child Helpline (2235-02-102-62) | 0.00 | 14.88 | 14.88 | 0.00 |
| 3 | Integrated Child Development Services Schemes (WCD) (2235-02-102-92) | 780.00 | 15.00 | 795.00 | 774.79 |
| 4 | Scheme for Poshan Abhiyan (2236-80-102-99) | 26.40 | 27.02 | 53.42 | 0.00 |
| 5 | Construction of Anganwadi Centres- State Contribution (4235-02-102-99-98) | 35.00 | 3.00 | 38.00 | 9.99 |
| | **Total** | **1,341.40** | **151.03** | **1,492.43** | **1,211.47** |
| | **Excessive Supplementary Grant** | | | | |
| 6 | Sarva Shiksha Abhiyan (2202-01-111-99) | 550.00 | 115.80 | 665.80 | 593.89 |
| 7 | Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Special Central Assistance for Scheduled Castes Component (2202-02-793-98) | 89.24 | 24.37 | 113.61 | 113.57 |
| 8 | Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under-Nutrition (2236-02-101-87) | 150.00 | 40.00 | 190.00 | 150.63 |
| 9 | Supplementary Nutrition Programme (2236-02-101-95) | 111.30 | 84.48 | 195.78 | 170.50 |
| | **Total** | **900.54** | **264.65** | **1,165.19** | **1,028.59** |
| | **Insufficient Supplementary Grant** | | | | |
| 10 | Sarv Shiksha Abhiyan under Special Central Assistance for Scheduled Castes (2202-01-793-99) | 140.00 | 35.65 | 175.65 | 181.68 |
| 11 | Staff for Headquarter (WCD)- Establishment Expenses (2235-02-001-97-98) | 13.33 | 1.86 | 15.19 | 18.09 |
| 12 | Supplementary Nutrition Programme for Scheduled Castes (2236-02-789-98-51) | 50.00 | 10.00 | 60.00 | 140.16 |
| | **Total** | **203.33** | **47.51** | **250.84** | **339.93** |

Supplementary provision of ₹ 151.03 crore proved unnecessary in five cases as the expenditure did not come up the level of original provisions. In four cases, supplementary provision of ₹ 264.65 crore proved excessive as it was more than the total requirement. On the other hand, in three cases supplementary provision of ₹ 47.51 crore was not adequate to meet the requirements.

On being pointed out by Audit, the Secondary Education Department replied (July 2025) that the provision was made in Supplementary Budget to recoup the amount given from Contingency Fund during the year 2023-24 for the matching share of Centrally Sponsored Scheme '*Samagra Shiksha*'. The replies from Elementary Education and Woman and Child Development Departments are awaited (October 2025).

**Scheme-wise review of the budget and expenditure of the selected departments[17] under Grant No. 17.**

The details of unnecessary or excessive supplementary grants are given in ***Table 2.7***.

[17] Public Works Department (B&R) and Transport Department

**Table 2.7: Details of unnecessary or excessive supplementary grants**

**(₹ in crore)**

| Sr. No. | Classification and Name of the scheme | Original | Supplementary | Total | Actual Expenditure |
|---|---|---|---|---|---|
| | **Unnecessary Supplementary Grant** | | | | |
| 1 | B-Operations under Haryana Roadways (3055-201-98) | 2,312.81 | 57.70 | 2,370.51 | 2,278.77 |
| | **Total** | **2,312.81** | **57.70** | **2,370.51** | **2,278.77** |
| | **Excessive Supplementary Grant** | | | | |
| 2 | Road Works under State Highways (3054-03-337-51) | 40.00 | 50.00 | 90.00 | 67.76 |
| 3 | Construction of 2 Lane road from Panchgaon to Farukhnagar via Jamalpur by widening & reconstruction in the Gurugram (5054-04-337-48-98) | 0.00 | 8.41 | 8.41 | 8.22 |
| 4 | Widening (5.50 m to 7.00m) Strengthening & IPB on (MES) from KM 0 to 11.50 m in Gurugram (5054-04-337-48-99) | 0.00 | 9.19 | 9.19 | 4.67 |
| | **Total** | **40.00** | **67.60** | **107.60** | **80.65** |
| | **Insufficient Supplementary Grant** | | | | |
| 5 | Rural Roads under Road Works (3054-04-337-98) | 400.00 | 310.00 | 710.00 | 841.23 |
| 6 | District Roads under Road Works (3054-04-337-99) | 40.00 | 60.00 | 100.00 | 112.76 |
| | **Total** | **440.00** | **370.00** | **810.00** | **953.99** |

Supplementary provision of ₹ 57.70 crore proved unnecessary in one case as the expenditure did not come up the level of original provisions. In three cases, supplementary provision of ₹ 67.60 crore proved excessive as it was more than the requirement. On the other hand, in two cases supplementary provision of ₹ 370 crore was not adequate to meet the requirements. This indicated that supplementary provisions were made without realistic assessment reflecting sub-optimal budgetary management.

### 2.5.3 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024-25, re-appropriation orders under 20 grants (***Appendix 2.3***) amounting to ₹ 46,142.41 crore were issued. All re-appropriation orders were issued on 31 March 2025 which clearly indicates a lack of proactive monitoring of expenditure.

Audit noticed that in 37 schemes[18] (***Appendix 2.4***), reduction of provisions (more than ₹ three crore in each case) through re-appropriation orders proved injudicious as there was excess expenditure in these schemes. In six[19] schemes, reduction of provisions also proved injudicious as the expenditure did not come up to the level of original budget provision.

Audit also noticed that in five schemes[20], the augmentation of provision proved unnecessary because expenditure was either equal to or did not come up to the level of original budget provision. Similarly in eight schemes[21], the

[18] Sr. No. 2 to 19, 22 to 30, 32, 35 to 40, 42, 44, 45 and 47 of ***Appendix 2.4.***

[19] Sr. No. 33, 38, 48, 49, 52 and 55 of ***Appendix 2.4***.

[20] Sr. No. 1, 20, 21, 43 and 50 of the ***Appendix 2.4.***

[21] Sr. No. 31, 34, 41, 46, 51, 53, 54 and 56 of the ***Appendix 2.4.***

augmentation of provision proved insufficient, as the actual expenditure was more than the funds provided through re-appropriation.

**Scheme-wise review of the budget and expenditure of the selected departments under Grant No. 12.**

During review of scheme-wise budget and expenditure of the selected departments[22], it was observed that in 12 schemes (***Appendix 2.5***), reduction of provisions (more than ₹ three crore in each case) through re-appropriation orders proved injudicious as there was excess expenditure under these cases. Further, in two schemes (***Appendix 2.5***), the augmentation of provision proved injudicious because expenditure did not come up to the level of original/supplementary budget provision.

**Scheme-wise review of the budget and expenditure of the selected departments under Grant No. 17.**

During review of scheme-wise budget and expenditure of the selected departments (PWD (B&R) and Transport Department), it was observed that in 13 schemes (***Appendix 2.6***), reduction of provisions (more than ₹ three crore in each case) through re-appropriation orders proved injudicious as there was excess expenditure under these cases. In five schemes, reduction of provisions proved insufficient as the expenditure did not come up to the level of original budget provision. In three schemes (***Appendix 2.6***), the augmentation of provision proved insufficient, as the actual expenditure was more than the funds provided through re-appropriation.

Such instances reflect weak financial planning and inadequate monitoring in assessing fund requirements and ensuring effective utilisation of budgetary resources.

### 2.5.4 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

Budget proposals should strive to strike to optimise foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilization of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

Analysis of grants and appropriations showed that in one grant (Grant No. 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public

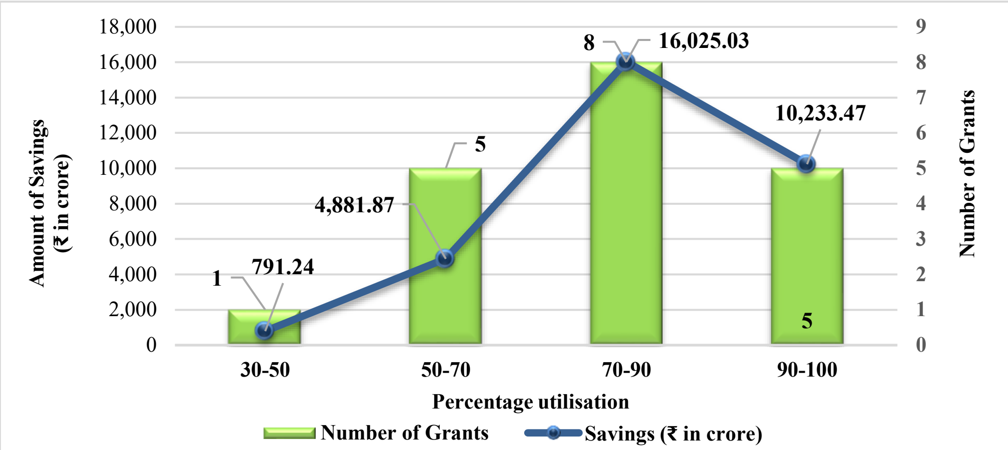
22 (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department, (iv) Technical Education Department and (v) Women and Child Development Department

Health Engineering) under the Capital Voted Section during the year 2024-25, savings (₹ 161.77 crore) (excluding surrenders) exceeded ₹ 100 crore.

Further, it was also observed that in 26 cases under 15 grants, there was persistent saving exceeding ₹ 100 crore in each case (***Appendix 2.7)*** during 2022-23 to 2024-25.

Detail of grants grouped by the percentage of utilisation along with total savings during 2024-25 have been shown in ***Appendix 2.8*** and ***Chart 2.4***.

**Chart 2.4: The distribution of the number of Grants/Appropriations grouped by the percentage of Savings alongwith total savings**

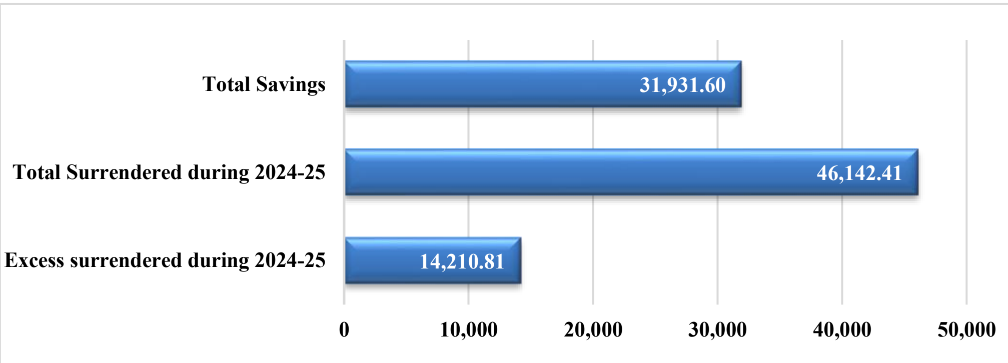



**Source: Appropriation Accounts**

Savings under 05 Grants and 02 Appropriations amounting to ₹ 6,676.69 crore (***Appendix 2.9)*** were not surrendered at all. Details of savings (exceeding ₹ 10 crore in each case) surrendered on the last day of March 2025 is given in ***Appendix2.10***.

**Chart 2.5: Savings and surrendered for the year 2024-25**

**(₹ in crore)**




**Source: Appropriation Accounts**

Against the actual savings of ₹ 31,931.60 crore, an amount of ₹ 46,142.41 crore was surrendered through re-appropriation orders, resulting in excess surrender of ₹ 14,210.81 crore (144.50 *per cent*) demonstrating that the Controlling officers are not monitoring/ reconciling the actual expenditure figures before final surrenders. This is indicative of inadequate budgetary control.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the issue and take necessary steps in the forthcoming budget formulation/preparation.

**Scheme-wise review of the budget and expenditure of the selected departments under Grant No. 12.**

As per instructions issued by Finance Department, Haryana vide letter no. 2/5/2023-1B&C dated 30 October 2023 for preparation of Budget Estimates for 2024-25 the Scheme-wise Budget proposal should be realistic and formulated on the basis of actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.

In 45 schemes of selected Departments[23] , there were persistent savings ranging between 12 and 100 *per cent* of the total provision, which was indicative of non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2022-23 to 2024-25; details are given in ***Appendix 2.11***.

### 2.5.5 Misclassification between Revenue Expenditure and Capital Expenditure

As per rule 30 of Government Accounting Rules, 1990, expenditure that only results in the creation of concrete, material, and permanent assets should be classified in capital expenditure.

During the financial year 2024-25, the State Government had booked ₹ 2,566.60 crore as Capital Expenditure under six Grants. Audit examined the sanction orders and expenditure vouchers related to this booked amount. It was observed that the amount of ₹ 2,566.60 crore (***Appendix 2.12***) was expenditure towards grants- in-aid /financial assistance to various universities which was booked as loans. Further, without any terms and conditions regarding recovery of principal and interest these could not be treated as loans. In accordance with Note below Rule 30(1) of GAR 1990, this amount is to be classified as Revenue Expenditure, instead of Capital Expenditure. Therefore, expenditure of Revenue nature amounting to ₹ 2,566.60 crore had been booked under Capital Expenditure.

Thus, there was a misclassification of ₹ 2,566.60 crore, which resulted in understatement of Revenue Deficit to that extent.

### 2.5.6 Major policy pronouncements in Budget and Actual Expenditure

Major policy pronouncements in the Budget and Actual expenditure during 2024-25 are given in ***Table 2.8*** wherein it is evident that against the total budget

[23] Elementary Education, Secondary Education, Higher Education, Technical Education Departments: 28 and Women and Child Development Department: 17

provision of ₹ 18,420.86 crore, an expenditure of ₹ 15,402.91 crore (83.62 *per cent*) was incurred on these schemes during 2024-25, resulting in overall savings of ₹ 3,067.95 crore. Moreover, out of a total of 31 schemes, expenditure in 16 schemes was less than 50 *per cent* of the budget provision, while in four schemes, expenditure exceeded the budget provision by more than 10 *per cent*.

**Table 2.8: Major policy pronouncements in budget and actual**

**(₹ in crore)**

| Sr. No. | Name of Scheme and Classification | OE | AE | S (-)/ E (+) |
|---|---|---|---|---|
| 1. | Reimbursement of Market fee Plus GST under Price Support System to HAFED (2401-51-108-79-51) | 300.00 | 75.00 | (-) 225.00 |
| 2. | Scheme for Rashtriya Krishi Vikas Yojna (2401-51-109-80) | 120.00 | 0.98 | (-) 119.02 |
| 3. | Scheme for Promotion of crops and water conservation Diversification (2401-51-108-83) | 200.00 | 38.19 | (-) 161.81 |
| 4. | Deenbandhu Haryana Gram Uday Yojana (4515-51-101-99) | 100.00 | 5.60 | (-) 94.40 |
| 5. | Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-51-102-93-99) | 100.00 | 17.83 | (-) 82.17 |
| 6. | Scheme for the Establishment of Gou Seva Ayog (2403-51-102-69-51) | 425.00 | 0.68 | (-) 424.32 |
| 7. | Swaran Jayanti Integrated Aviation Hub at Hisar (5053-60-102-98-51) | 450.00 | 411.96 | (-) 38.04 |
| 8. | Supplementary Nutrition Programme (2236-02-101-95) | 195.78 | 170.50 | (-) 25.28 |
| 9. | Pradhan Mantri Fasal Bima Yojana (2401-51-111-90) | 700.00 | 510.49 | (-) 189.51 |
| 10. | Haryana Gramin Vikas Yojana (4515-51-101-97) | 624.00 | 499.93 | (-) 124.07 |
| 11. | Scheme for Technology Mission on Sugarcane (2401-51-108-81) | 200.00 | 39.16 | (-) 160.84 |
| 12. | Sub Mission on Agriculture Mechanization (2401-51-109-78) | 100.00 | 0.00 | (-) 100.00 |
| 13. | Mahatma Gandhi National Rural Employment Guarantee Scheme - Normal Plan (2505-02-101-99-99) | 400.00 | 223.80 | (-) 176.20 |
| 14. | NRDWP- Coverage Central (4215-01-102-98-99) | 526.00 | 213.27 | (-) 312.73 |
| 15. | Implementation of Pradhan Mantri Krishi Sinchayee Yojana- Per Drop More Crop (2705-51-190-94-51) | 237.00 | 97.51 | (-) 139.49 |
| 16. | Loan to the Haryana Agricultural University, Hisar (6416-51-190-99-51) | 672.00 | 636.51 | (-) 35.49 |
| 17. | Reconstruction/Renovation/ Replacement and Construction of Bridges and Structure on Canals & Drains (4700-80-800-97) | 200.00 | 122.91 | (-) 77.09 |
| 18. | Sarva Shiksha Abhiyan (2202-01-111-99) | 665.80 | 593.89 | (-) 71.91 |
| 19. | Mid-Day Meal for Primary School Children- (2202-01-112-99) | 608.05 | 437.66 | (-) 170.39 |
| 20. | Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86-51) | 591.13 | 426.69 | (-) 164.44 |
| 21. | Pradhan Mantri Awas Yojna (Urban Normal) (2216-02-192-99) | 150.00 | 1.04 | (-) 148.96 |
| 22. | Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills (6860-04-101-95-51) | 200.00 | 0.00 | (-) 200.00 |
| 23. | Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMMSY) (2405-51-101-72-51) | 166.06 | 33.08 | (-) 132.98 |
| 24. | Implementation of AMRUT-II for Water Supply (4215-01-101-93-51) | 656.00 | 172.09 | (-) 483.91 |
| 25. | Mobilizing the resources for expanding coverage of micro irrigation under Micro Irrigation Fund (MIF) (2705-51-188-99-51) | 100.00 | 25.00 | (-) 75.00 |
| 26. | Crop Residue Management (CRM) component of RKVY (2401-51-109-74-51) | 300.00 | 124.95 | (-) 175.05 |
| | **Total** | **8,986.82** | **4,878.72** | **(-) 4,108.10** |
| 1 | Construction of Roads in Haryana State-Construction strengthening /widening and improvement of roads for State Scheme (5054-03-337-88-99) | 350.00 | 406.08 | 56.08 |
| 2 | Installation of Solar Water Pumping System in the State (2810-51-101-98) | 1,000.00 | 1,257.50 | 257.50 |
| 3 | Opening /Up-gradation and strengthening of Veterinary Institutions (2403-51-101-62-51) | 114.00 | 126.30 | 12.30 |
| 4 | Old Age Samman Allowance Scheme (2235-60-102-98) | 5,288.84 | 6,026.61 | 737.77 |
| 5 | Financial Assistance to Destitute Women and Widow (2235-60-102-96) | 2,681.20 | 2,707.70 | 26.50 |
| | **Total** | **9,434.04** | **10,524.19** | **1,090.15** |
| | **Total** | **18,420.86** | **15,402.91** | **(-) 3,017.95** |

**Note: OE: Original Estimate (Original + Supplementary), AE: Actual Expenditure, S: Savings and E: Excess**

Due to substantial savings of ₹ 3,017.95 crore, the State Government was unable to spend the intended amount of funds earmarked for major policy pronouncements related to many social and economic sector schemes in the Budget. The main reasons for the savings/excess as furnished by the concerned departments was less/non-receipt of claims/demand, less/non-receipt of funds/central share from GOI, non-finalisation of bills, sanction of new works, enrollment of more beneficiaries etc.

Further, under 68 schemes, the budget provision (₹ 10 crore and above) of ₹ 4,248.33 crore was fully withdrawn in revised outlay as per details given in ***Appendix 2.13***.

**Scheme-wise review of the budget and expenditure of the selected departments[24] under Grant No. 12.**

Review of Grant No. 12 revealed that Budget provision (above ₹ one crore) amounting to ₹ 273.32 crore made under 18 schemes remained unutilised at the end of the year (2024-25) as detailed in ***Table 2.9***.

**Table 2.9: Details of entire provision remained unutilised under Grant No. 12**

**(₹ in crore)**

| Sr. No. | Scheme Name | Budget provision |
|---|---|---|
| 1. | 2202-01-101-95-51-N-V- Expansion of Facilities Classes VI-VIII (Full time) | 20.00 |
| 2. | 2202-01-199-99-51-N-V- PM SHRI (PM Schools for Rising India) Scheme | 64.65 |
| 3. | 2202-01-789-93 PM SHRI (PM Schools for Rising India) Scheme | 7.50 |
| 4. | 2202-02-110-98-51 Grant-in-aid to Non-Government Secondary Schools (Salary Grant) | 3.00 |
| 5. | 2202-04-200-97-51 Sakshar Bharat Scheme renamed as Padhna Likhna Abhiyan renamed as New India Literacy Programme (NILP) | 10.00 |
| 6. | 2203-51-105-55-51-N-V- Community Development Through Polytechnics | 1.20 |
| 7. | 2203-51-105-82-51-N-V- Modernisation of existing Polytechnic | 1.00 |
| 8. | 2203-51-105-89-51-N-V- Setting up of new Govt. Polytechnics in the State. | 2.00 |
| 9. | 2203-51-112-92-51-N-V- Establishment of National Institute of Fashion Technology, Panchkula | 10.00 |
| 10. | 2235-02-102-69-51-N-V- Rajiv Gandhi National Creche Scheme Renamed as National Creche Scheme | 20.00 |
| 11. | 2235-02-102-73-51-N-V- Integrated Child Protection Scheme (ICPS) Renamed as Mission Vatsalya | 55.00 |
| 12. | Scheme for Adolescent Girls [2236-02-101-89] | 2.05 |
| 13. | Scheme for Poshan Abhiyan [P-02-12-2236-80-102-99-51] | 26.40 |
| 14. | 4202-01-202-97-51 Construction of Sr. Secondary and High Schools Buildings under NABARD | 40.00 |
| 15. | 4235-02-102-96-51-N-V- Construction of JJBs And CWCs (SAP) | 5.50 |
| 16. | 4235-02-102-99-99-N-V- Construction of Anganwadi Centres -NABARD Contribution | 1.00 |
| 17. | 4235-02-103-95-51-N-V- Construction of Protection Houses (Suraksha Grah) for Combating Honour Killing | 3.00 |
| 18. | 4235-02-103-96-51-N-V- Construction of building setting up One Stop Crisis Centre for women Scheme | 1.02 |
| | **Total** | **273.32** |

The entire budgetary provision of these schemes was re-appropriated and no expenditure was incurred under these schemes. Further, it was also noticed that

24 (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department, (iv) Technical Education Department and (v) Women and Child Development Department

out of the above 18 schemes, four schemes[25] were not implemented during last three years (2022-23 to 2024-25) and three schemes[26] were also not implemented during 2023-24 and 2024-25. The main reasons for non-utilisation as furnished by the concerned Departments were non-receipts of the claims/demands under these schemes, grant/share not received from GoI, etc. As many of these schemes have major social sector component it is imperative that State Government may take proactive measures to ensure allocation of intended amount and sanction/utilisation of the same.

**Scheme-wise review of the budget and expenditure of the selected departments under Grant No. 17.**

Review of selected departments (PWD (B&R) & Transport Department) under Grant No. 17 revealed that Budget provision (above ₹ one crore) amounting to ₹ 182.50 crore made under five schemes remained unutilised at the end of the year (2024-25) as detailed in given in ***Table 2.10***.

**Table 2.10: Details of entire provision remained unutilised under Grant No. 17**

**(₹ in lakh)**

| Sr. No. | Scheme Name | Budget provision |
|---|---|---|
| 1. | 3055-201-96 F-Other Expenditure | 125.50 |
| 2. | 5054-04-101-84-97 Construction of Bridges and Railway Over Bridges under NABARD scheme | 15.00 |
| 3. | 5054-04-337-47 Creation of Urban Infrastructure under Urban Infrastructure Development Fund (UIDF)) of National Housing Bank | 10.00 |
| 4. | 5054-04-337-49-99 Upgradation of rural roads in Ambala Circle CFC under Rural Road under PMGSY Scheme | 22.00 |
| 5. | 5054-80-190-99 Equity Capital to Haryana Rail Infrastructure Development | 10.00 |
| | **Total** | **182.50** |

The entire budgetary provision of these schemes was re-appropriated and no expenditure was incurred under these schemes. The main reasons for non-utilisation as furnished by the concerned Departments were less/non-sanction of projects/ non-receipts of demand receipts/expenditure as per receipt of funds from GOI etc.

This indicates that budgetary allocations were based on unrealistic proposals and deprived the benefits intended to flow of the proposed expenditure on infrastructure creation/maintenance.

### 2.5.7 Non-adherence to the Quarterly Expenditure Limit

Rule 62(3) of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided.

Maintaining a steady pace of expenditure is a crucial component of sound public financial management as it prevents fiscal imbalances and temporary cash

[25] Sr. No. 6, 7, 8, 14.

[26] Sr. No. 9, 10, 16.

crunches. The State Government has prescribed quarter-wise percentages (1st Quarter - 25 *per cent*; 2nd Quarter - 20 *per cent*; 3rd Quarter - 25 *per cent*; 4th Quarter -30 *per cent*) for incurring expenditure during the year, with the aim of regulating the expenditure in a phased manner.

Analysis of ***Table 2.11*** and ***Chart 2.7*** below reveals that expenditure of the State Government during 4th quarter at 28.96 *per cent* was within the prescribed limit of 30 *per cent*.

**Table 2.11: Rush of Expenditure during FY 2024-25**

| | Amount (₹ in crore) | Percentage of Total Expenditure in the year |
|---|---|---|
| Last Quarter of the year (January to March 2025) | 40,061 | 28.96 |
| Last month of the year (March 2025) | 17.988 | 13.00 |

Trend of total Monthly receipts (Revenue Receipts, Capital Receipts and cash balance) and expenditure during financial year 2024-25 is shown in ***Chart 2.6*** and ***Chart 2.7***.

**Chart 2.6: Trend analysis of receipts (Month-wise)**

**(₹ in crore)**

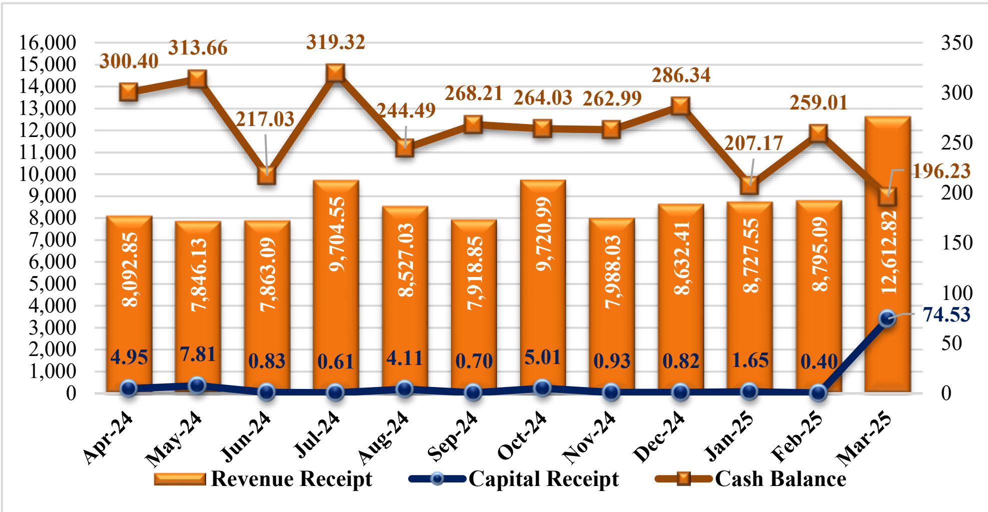
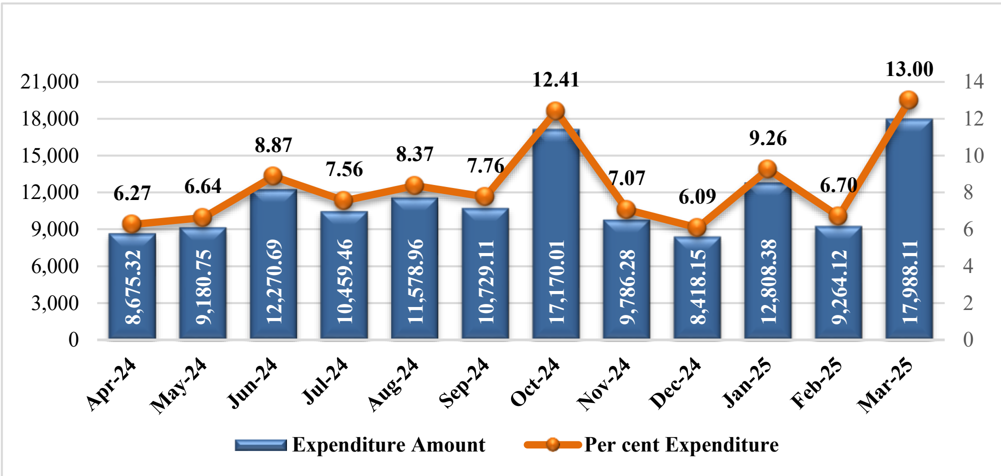



**Chart 2.7: Trend analysis of expenditure (Month-wise)**

**(₹ in crore)**



The financial analysis reveals a total expenditure of ₹ 1,38,329.34 crore with significant monthly variations ranging from ₹ 8,765 crore in April 2024 to an exceptional peak of ₹ 17,988 crore in March 2025. The spending pattern shows considerable volatility throughout the year, with an average monthly expenditure of ₹ 11527 crore. Notably, March 2025 represents the highest single-month expenditure at 13 *per cent* of the total annual spending. Further, the chart also reveals seasonal trends, with October 2024 showing another significant spike at ₹ 17,170 crore (12.41 *percent*), suggesting potential cyclical patterns in expenditure behaviour.

Further, scrutiny of Major Head-wise expenditure under 20 Grants, it was observed that against the prescribed limit of 30 *per cent* for the 4th quarter of the year, the expenditure was between 31.10 *per cent* and 100 *per cent* (under 46 Major Heads for 16 grants) as detailed in ***Appendix 2.14***. In these cases, out of the expenditure of ₹ 26,275.87 crore incurred during the year 2024-25, expenditure of ₹ 7,698.44 crore (29.30 *per cent*) was incurred during the month of March 2025. As such, against the target of 30 *per cent* for last quarter, 29.30 *per cent* expenditure was incurred in only one month and 45.63 *per cent* in the last quarter. This indicates that the directions of the Finance Department regarding an even flow of expenditure across quarters were not adhered to by the different departments of the State.

**Scheme-wise review of the budget and expenditure of the selected departments under Grant No. 12.**

Out of total expenditure of ₹ 3,541.80 crore under 26 schemes in selected four[27] departments and ₹ 464.52 crore under 16 schemes in Women and Child Development Department, expenditure of ₹ 2,004.54 crore (57 *per cent*) and ₹ 301.39 crore (65 *per cent*) was incurred (more than ₹ two crore and above 30 *per cent*) in the last quarter of the year. Further, expenditure of ₹ 1,350.17 crore (38 *per cent*) in four[28] departments and ₹ 237.86 crore (51 *per cent*) in Women and Child Development Department was incurred during the month of March 2025 as detailed in ***Appendix 2.15***. Incurring expenditure in the last quarter especially in the month of March indicates inadequate budgetary monitoring and control.

The matter was referred (July 2025) to the concerned departments for their comments. Education Department (Elementary) stated (July 2025) that rush of

[27] (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department and (iv) Technical Education Department.

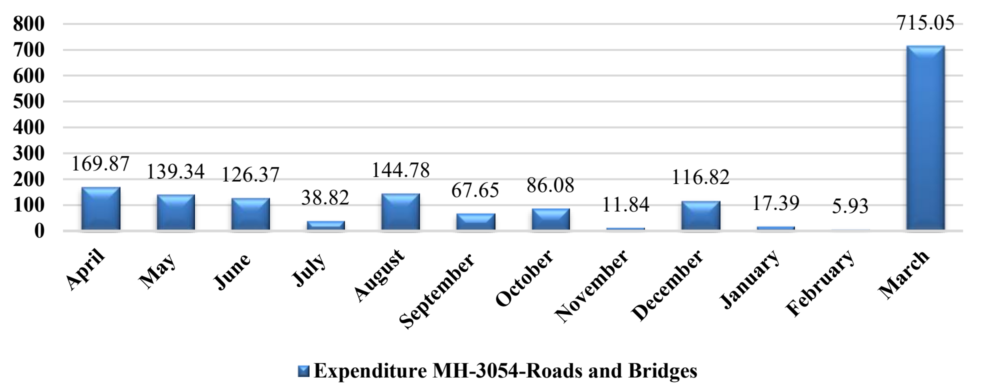
[28] (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department and (iv) Technical Education Department.

expenditure in the 4th quarter of the year was due to the Finance Department relaxed the capping limit in February 2025 and releasing the 2nd and 3rd installments in 4th quarter for the session 2024-25. Replies of the Higher Education, Technical Education and Women and Child Development Departments are awaited (October 2025).

**Scheme-wise review of the budget and expenditure of the selected departments under Grant No. 17.**

Out of total expenditure of ₹ 238.11 crore under five schemes in Public Works Department (B&R) and ₹ 242.34 crore under two schemes in Transport Department, expenditure of ₹ 123.84 crore (52 *per cent*) and ₹ 215.18 crore (89 *per cent*) was incurred (more than ₹ two crore and above 30 *per cent*) in the last quarter of the year. Further, expenditure of ₹ 28.96 crore (12 *per cent*) in Public Works Department (B&R) and ₹ 127.17 crore (52 *per cent*) in Transport Department was incurred during the month of March 2025 as detailed in ***Appendix 2.16***. Incurring expenditure in the last quarter especially in the month of March indicates poor budgetary monitoring and control.

**Chart 2.8: Month-wise expenditure under Major Head 3054-Roads and Bridges (₹ in crore)**




**Source: Office of the Pr. Accountant General (A&E), Haryana**

## 2.6 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received, to the concerned SNA's account, along with the corresponding State share.

As per the State Government, an amount of ₹ 2,372.74 crore being Central share was received during the year in its Treasury account. As on 31 March 2025, the State Government transferred Central share of ₹ 2,254.81 crore and State share of ₹ 4,175.71 crore to the SNAs. Out of total transfer of ₹ 6,430.52 crore, ₹ 20.84 crore was transferred through AC Bills, ₹ 3,262.64 crore through Grants-in-aid bills, ₹ 3,147.04 crore through Fully Vouched Contingent Bills. However, detailed vouchers and supporting documents of actual expenditure were not received by Principal Accountant General (Accounts and Entitlements) office from the SNAs, in absence of which the extent of utilisation could not be examined in audit.

As against the Central Share of ₹ 2,372.74 crore, the transfer was ₹ 2,254.81 crore leading to short transfer of ₹ 117.93 crore and thus to this extent the cash balance was overstated. However, as per SNA 01 report from the PFMS-SNA portal, the State Government transferred Central share of ₹ 1,878.51 crore and State share of ₹ 1,687.43 crore to the SNAs. The difference between the figures intimated by the State Government and SNA-01 report of PFMS-SNA is under reconciliation. It was further informed by the State Government and as per the SNAs report, ₹ 1,006.30 crore was lying unspent in the bank accounts of SNAs as on 31 March 2025.

## 2.7 Single Nodal Agency-SPARSH

As per the revised procedure notified by the Ministry of Finance, State Governments are required to transfer both the Central and State share of funds to the Single Nodal Agency (SNA) Account under the SNA-SPARSH model. However, during Audit it was observed that the State continues to adopt varied modes of transfer such as Grants-in-Aid (GIA) Bills, Abstract Contingent (AC) Bills, Fully Vouched Contingent Bills. Further, detailed vouchers and supporting documents of actual expenditure were not received by Office of the Principal Accountant General (Accounts and Entitlements) from the SNAs.

Under the SNA-SPARSH model, each State must designate an SNA for implementing every State-Linked Scheme corresponding to a Centrally Sponsored Scheme (CSS) and all releases are to be routed exclusively through the Public Financial Management System (PFMS). Upon onboarding, existing SNA accounts must be closed and return unspent balances Central share to the Consolidated Fund of India and the State share to the respective State Consolidated Fund. Further, all SNAs and Implementing Agencies must be registered in the State Integrated Financial Management Information System (IFMIS) and funds are to be released on a just-in-time basis directly to beneficiaries or vendors, without routing through Personal Deposit (PD) accounts or other intermediary accounts, thereby promoting improved cash management and transparency.

In Haryana, a total of 33 CSS {with 72 State Linked Schemes (SLS)} have been identified for onboarding onto the SNA-SPARSH platform as on

31 March 2025. Of these, 16 CSS (47 SLS) have already been successfully on-boarded, indicating substantial progress in the migration process.

However, 11 CSS (14 SLS) as on 31 March 2025 are yet to be on-boarded and are pending at various administrative levels, reflecting the need for continued coordination between the State Departments and the respective line Ministries. Additionally, six CSS (11 SLS) have been identified occurring outside the modal of SNA-SPARSH as on 31 March 2025.

The remaining schemes need to be prioritized for early migration to ensure full compliance with the Ministry's directions and to achieve seamless fund flow management under SNA-SPARSH.

## 2.8 Other issues noticed in Detailed Review of Selected grants

### 2.8.1 Review of Grant No. 12

The overall budgetary provisions, actual expenditure and savings under various functional heads of Grant No. 12 are given in ***Table 2.12***.

**Table 2.12: Budget and expenditure under Grant No. 12**

**(₹ in crore)**

| Nature of Expenditure | | Original Provision | Supplementary | Total | Actual expenditure | Saving (in *per cent*) |
|---|---|---|---|---|---|---|
| Revenue | Voted | 21,277.08 | 460.22 | 21,737.30 | 19,815.56 | (-) 1,921.74 (9) |
| Capital[29] | Voted | 1,780.70 | 3.00 | 1,783.70 | 1,162.29 | (-) 621.41 (35) |
| **Grand Total** | | **23,057.78** | **463.22** | **23,521.00** | **20,977.85** | **(-) 2,543.15 (11)** |

**Source: Appropriation Account.**

Under Grant No. 12, four[30] Major Heads pertain to Education (Elementary, Secondary, Higher and Technical), while three[31] Major Heads pertain to Women and Child Development Department.

***Audit findings that emerged during review of the selected Departments are as follows:***

#### Audit findings

#### *(i) Budget and Expenditure*

The overall position of the Budget provisions, actual expenditure and savings/excesses under various functional Heads of the selected

29 Includes Loans for Education, Sports, Art and Culture under MH 6202.

30 2202-General Education, 2203-Technical Education, 4202-Capital outlay on Education and 6202-Loans for Education, Sports, Art and Culture.

31 2235-Social Security and Welfare, 2236-Nutrition, 4235-Capital outlay on Social Security and Welfare.

departments[32]/heads for the last three years (2022-23 to 2024-25) is given in ***Table 2.13***.

**Table 2.13: Budget and expenditure of selected Departments**

**(₹ in crore)**

| Year | Nature of expenditure | Original | Supplementary | Total | Expenditure | Excess (+)/ Saving (-) (in *per cent*) | Amount Surrendered |
|---|---|---|---|---|---|---|---|
| **Elementary Education, Secondary Education, Higher Education, Technical Education Department and Women and Child Development Department** | | | | | | | |
| **2022-23** | Revenue (Voted) | 18,462.72 | 1,705.60 | 20,168.32 | 17,652.59 | (-) 2,515.73 (12) | 2,733.05 |
| | Capital[33] (Voted) | 1,698.32 | 30.00 | 1,728.32 | 937.13 | (-) 791.19 (46) | 890.97 |
| **2023-24** | Revenue (Voted) | 19,151.37 | 129.09 | 19,280.46 | 16,450.37 | (-) 2,830.09 (15) | 2,760.05 |
| | Capital[33] (Voted) | 1,200.40 | 942.36 | 2,142.76 | 1,651.28 | (-) 491.48 (23) | 485.88 |
| **2024-25** | Revenue (Voted) | 19,428.84 | 266.95 | 19,695.79 | 18,203.80 | (-) 1,491.99 (8) | 1,759.17 |
| | Capital[33] (Voted) | 1,560.18 | 0 | 1,560.18 | 1,100.56 | (-) 459.62 (29) | 523.01 |
| **Women and Child Development Department** | | | | | | | |
| **2022-23** | Revenue (Voted) | 1,867.38 | 60.46 | 1,927.84 | 1,394.39 | (-) 533.45 (28) | 411.63 |
| | Capital (Voted) | 151.86 | 0 | 151.86 | 70.12 | (-) 81.74 (54) | 83.57 |
| **2023-24** | Revenue (Voted) | 1,923.75 | 67.89 | 1,991.64 | 1,388.68 | (-) 602.96 (30) | 547.11 |
| | Capital (Voted) | 123.00 | 24.73 | 147.73 | 37.61 | (-) 110.12 (75) | 120.64 |
| **2024-25** | Revenue (Voted) | 1,813.22 | 193.27 | 2,006.49 | 1,599.46 | (-) 407.03 (20) | 200.72 |
| | Capital (Voted) | 125.52 | 3.00 | 128.52 | 61.73 | (-) 66.79 (52) | 77.88 |

Analysis of the budget and expenditure of the selected Departments revealed that:

- During 2022-23 to 2024-25, the selected Education Departments[34] (MH 2202 and 2203) recorded unutilised budget provisions/savings between ₹ 1,491.99 crore (8 *per cent*) and ₹ 2,830.09 crore (15 *per cent*). Similarly, the Women and Child Development Department (MH 2235 and 2236) reported savings between ₹ 407.03 crore (20 *per cent*) and ₹ 602.96 crore (30 *per cent*) for the same period.

- Under the Revenue Section, out of the total savings, amounts of ₹ 70.04 crore (2023-24) in the selected Departments (Elementary, Secondary, Higher, Technical Education under MH 2202 and 2203) and ₹ 121.82 crore (2022-23), ₹ 55.85 crore (2023-24), ₹ 206.31 crore (2024-25) in the Women and Child Development Department (MH 2235 and 2236) remained un-surrendered. Moreover, the selected Departments (Elementary, Secondary, Higher, Technical Education under MH 4202 and 6202) surrendered amounts of ₹ 217.32 crore in 2022-23 and ₹ 267.18 crore in 2024-25 in excess of the available savings.

- During the period 2022-23 to 2024-25, supplementary provisions under the Revenue Section were rendered unnecessary, as actual expenditure in both selected departments did not come even up to the original budget provision.

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[32] (i) Elementary Education Department, (ii) Secondary Education Department, (iii) Higher Education Department, (iv) Technical Education Department and (v) Women and Child Development Department

[33] Includes only Loans for Education Department under MH 6202 of Grant No. 12.

[34] Elementary, Secondary, Higher and Technical Education Departments

- In the Capital Section, the selected Departments (Elementary, Secondary, Higher, Technical Education under MH 4202 and 6202) recorded savings ranging between ₹ 459.62 crore and ₹ 791.19 crore, while the Women and Child Development Department (MH 4235) registered savings ranging between ₹ 66.79 crore and ₹ 110.12 crore during the period 2022-23 to 2024-25.

The primary reasons as stated by the concerned Departments for the savings were non-filling of vacant posts, non/less receipt of demand/claims, less engagement of contractual employees, non-finalisation of proposals, less purchase of items, etc.

### *(ii) Savings vis-à-vis allocations*

As per instructions issued by Finance Department, Haryana vide letter no. 2/5/2023-1B&C dated 30 October 2023 for preparation of Budget Estimates for 2024-25 the Scheme wise Budget proposal should be realistic and formulated on the basis of Actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.

Review of scheme Budget and expenditure of the selected Departments[35] revealed that in 31 schemes, an expenditure of ₹ 368.17 crore (27 *per cent*) was incurred against the budget provision of ₹ 1,352.29 crore, while the Women and Child Development Department spent ₹ 167.56 crore (26 *per cent*) in 19 schemes against the budget provision of ₹ 648.25 crore (***Appendix 2.17***). Moreover, out of these 50 schemes, 37 schemes recorded savings more than 50 *per cent* against their allocated Budget.

The departments attributed the savings to several factors including non-finalisation of works, less demand, reduced grants/ non-receipt of grants from the GOI, non-clearance of departmental proposals, less demand under newly introduced schemes, pending utilisation certificates from field offices for the previous year, delays in tender finalisation, etc.

The Departments not only ignored the budgetary controls laid down in the Punjab Budget Manual and Finance Department but also failed to exercise overall monitoring and financial control over the State Budget, which resulted in deprivation of funds for other development purposes.

### *(iii) Release of funds at the fag end of the year leading non-utilization*

Rule 2.10 (b) 5 of Punjab Financial Rules Volume-I provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of

[35] Elementary Education, Secondary Education, Higher Education, Technical Education Departments

the permanent advance. It is not permissible to draw advances from the treasury for the execution of works, the completion of which is likely to take a considerable time.

During review of expenditure pertaining to Education Department under Grant No. 12, it was noticed that an amount of ₹ 108.47 crore was sanctioned (during July 2024 to February 2025) under PM SHRI Scheme, Rashtriya *Madhyamik* Shiksha Abhiyan and for miscellaneous construction works. The amount was drawn from the treasury at the fag end of financial year (dated 30/31 March 2025) and transferred to State Project Director (SPD), Haryana School Shiksha Pariyojna Parishad (HSSPP).

The Elementary Education Department replied that bills were submitted timely but released by the Treasury at fag end of March 2025. However, reasons for holding bills by Treasury were not given. Release of funds at the fag end of the year defeats the purpose of timely utilisation of funds.

### *(iv) Operation of bank accounts without approval of Finance Department*

As per directions issued by Finance Department[36] (May 2024), all the bank accounts being operated by the head of the department in their (designation) or in the name (designation) of any other officer working in the department had to be closed and the amount lying in the said bank account had to be deposited in the State treasury unless permission has been granted by the Finance Department after 1 April 2014.

Audit noticed that a bank account is being operated by the Women and Child Development Department without approval of Finance Department which is in violation of the instructions issued by the Finance Department as details given in ***Table 2.14***.

**Table 2.14: Detail of Bank Account**

| Sr. No. | Name of Bank | Bank A/c no. | Name of Scheme | Nature of A/c | Balance s on 31 March 2025 |
|---|---|---|---|---|---|
| 1 | HDFC | 50100467147689 | Juvenile Justice Fund | Saving | 3,06,86,541 |

The matter was referred (July 2025) to the Department for their comments. Reply is awaited (December 2025).

### *(v) Parking of funds*

Scrutiny of the records relating to grant no 12-Women and Child Development Department revealed that an amount of ₹ 169.50 crore was laying in 17 SNA/Bank

[36] Letter no. 28/21/2012-5B&C dated 29-05-2014 of Finance Department, Government of Haryana

Accounts of Directorate, Women and Child Development Department as on 31 March 2025 (***Appendix 2.18***).

The matter was brought to the notice of the Department for their comments. Reply is awaited (December 2025).

### *(vi) Delay in opening of SNA*

Ministry of Finance, Government of India (GoI) had issued instructions vide Office Memorandum, F No.1(13)/PFMS/FCD/2020 dated 23 March 2021 regarding procedure for release of funds under Centrally Sponsored Scheme (CSS). These instructions became effective w.e.f 1 July 2021. Further, Ministry of Finance, Government of India (GoI) had again issued (March 2022) instructions wherein it was provided that before releasing grant of CSS for 2022-23, it had to be ensured that the entire grant of central share of CSS fund released to the State till 31 March 2022 has been transferred to Single Nodal Account (SNA) and corresponding State share in full has been credited to the SNA. Interest accrued in the SNA account has been deposited in the Consolidated Fund of India. Funds available in the bank accounts of SNA should not be more than 25 *per cent* of the amount likely to be released under a CSS to a State in 2022-23.

Ministry of Skill Development and Entrepreneurship, Government of India, sanctioned (June 2021) ₹ one crore as CSS grant to the State of Haryana (Technical Education Department) for the component 'Community Development Through Polytechnic' (CDTP) for 10 Government Polytechnics. The recurring financial assistance for subsequent years was payable after receipts of UCs for previous year. It was observed that SNA account was opened on 28 February 2024 by the Department while as the grant was released during FY2021-22. During the review of the grant, it was observed that out of the ₹ one crore released by GoI for 2021-22, an unspent amount of ₹ 70.93 lakh (73.93 *per cent*) was deposited by the department into the SNA account between February 2024 and March 2025. Due to this underutilisation, the Department did not receive any grant-in-aid under the CDTP scheme after FY 2021-22, resulting in a substantial unspent balance remaining in the SNA account.

### *(vii) Non-remittance of interest earned on Grants in Government accounts*

Government of India, Ministry of Finance instructed (March 2022) that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on a pro-rata basis in terms of Rule 230(8) of GFR, 2017.

As on 11 July 2025, an interest amount of ₹ 18.09 crore has been received in 16 SNA accounts. Out of ₹ 18.09 crore, only ₹. 7.49 crore of interest earned on Government Grants was remitted to respective Consolidated Fund by the Department as details given in ***Table 2.15***.

**Table 2.15: Details of interest credited and deposited in Government Account**

| Sr. No. | Name of Scheme | (upto 11 July 2025) (₹ in lakh) | | |
|---|---|---|---|---|
| | | Total interest credited in SNA | Interest deposited as Central Share | Balance amount of interest |
| 1. | Upgradation/Construction of Aaganwari Centre | 76.44 | 17.76 | 58.68 |
| 2. | Aaganwari Services | 445.52 | 184.33 | 261.19 |
| 3. | Financial Assistance to Scheduled Castes Anganwadi Workers/helper | 30.99 | 18.45 | 12.54 |
| 4. | Supplementary Nutrition Programme | 371.71 | 101.93 | 269.78 |
| 5. | Supplementary Nutrition Programme for Scheduled Castes | 27.06 | 13.29 | 13.77 |
| 6. | Scheme for Adolescent Girls | 5.11 | 1.01 | 4.10 |
| 7. | Scheme for Poshan Abhiyan | 134.07 | 70.04 | 64.03 |
| 8. | Integrated Child Protection Scheme (ICPS) Renamed as Mission Vatsalya | 253.54 | 105.12 | 148.42 |
| 9. | Non-Institutional/Care Sponsorship/Foster Care/After Care | 2.21 | 0.00 | 2.21 |
| 10. | Scheme for Beti Bachao Beti Padhao | 17.73 | 0.79 | 16.94 |
| 11. | Women Helpline | 1.36 | 0.55 | 0.81 |
| 12. | One Stop Crisis Centre for Women | 8.02 | 2.97 | 5.05 |
| 13. | Mahila Shakti Kendra Renamed as Hub for Empowerment of Women | 44.42 | 28.65 | 15.77 |
| 14. | Pradhan Mantri Matru Vandana Yojana | 348.73 | 203.76 | 144.97 |
| 15. | Haryana State Creche Scheme (Palna) | 39.95 | 0.00 | 39.95 |
| 16. | Anganwadi-cum-creche (Palna) | 2.04 | 0.00 | 2.04 |
| **Total** | | **1,808.90** | **748.65** | **1,060.25** |

The matter was brought to the notice of the Department for their comments. Reply is awaited (December 2025).

## 2.8.2 Review of Grant No. 17

The overall budgetary provisions, actual expenditure and savings under various functional heads of Grant No. 17 are given in ***Table 2.16***.

**Table 2.16: Budget and expenditure under Grant No. 17**

**(₹ in crore)**

| Nature of Expenditure | | Original Provision | Supplementary | Total | Actual expenditure | Saving (in *per cent*) |
|---|---|---|---|---|---|---|
| Revenue | Voted | 5,336.17 | 787.70 | 6,123.87 | 5,750.69 | (-) 373.18 (6) |
| | Charged | 0.05 | 0.00 | 0.05 | 0.00 | (-) 0.05 (100) |
| Capital[37] | Voted | 5,191.56 | 22.60 | 5214.16 | 3,287.61 | (-) 1,926.55 (37) |
| | Charged | 80.00 | 0.00 | 80.00 | 72.88 | (-) 7.12 (9) |
| **Grand Total** | | **10,607.78** | **810.30** | **11,418.08** | **9,111.18** | **(-) 2,306.90 (20)** |

**Source: Appropriation Account.**

Under Grant No. 17, two[38] Major Heads, *i.e.* pertain to Public Works Department (Building and Roads), while two[39] Major Heads *i.e.* pertain to Transport Department.

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

37 Includes Loans for Education, Sports, Art and Culture under MH 6202.

38 3054-Roads and Bridges, 5054-Capital outlay on Roads and Bridges.

39 3055-Road Transport, 5055-Capital outlay on Road Transport.

## Audit findings

### *(i) Budget and Expenditure*

The overall position of the Budget provisions, actual expenditure and savings/ excesses under various functional Heads of the two selected Departments for the last three years (2022-23 to 2024-25) is given in ***Table 2.17.***

**Table 2.17: Budget and expenditure of selected Departments**

**(₹ in crore)**

| Year | Nature of expenditure | Original | Supplementary | Total | Expenditure | Excess (+)/ Saving (-) (in *per cent*) | Amount Surrendered |
|---|---|---|---|---|---|---|---|
| **Public Works Department (Building and Roads)** | | | | | | | |
| **2022-23** | Revenue (Voted) | 1,033.01 | 43.00 | 1,076.01 | 650.37 | (-) 425.64 (40) | 107.83 |
| | Capital (Voted) | 2,040.37 | 0.00 | 2,040.37 | 3,657.38 | (+) 1,617.01 (179) | 0.00 |
| | Capital (Charged) | 50.00 | 0.00 | 50.00 | 28.70 | (-) 21.30 (43) | 20.15 |
| **2023-24** | Revenue (Voted) | 1,530.81 | 500.00 | 2,030.81 | 1,346.26 | (-) 684.55 (34) | 626.63 |
| | Capital (Voted) | 2,505.00 | 693.28 | 3,198.28 | 2,610.92 | (-) 587.36 (18) | 586.11 |
| | Capital (Charged) | 50.00 | 100.00 | 150.00 | 133.55 | (-) 16.45 (11) | 15.29 |
| **2024-25** | Revenue (Voted) | 1,133.91 | 420.00 | 1,553.91 | 1,639.94 | (+) 86.03 (106)) | (R) 91.79 |
| | Capital (Voted) | 2,987.00 | 17.60 | 3,004.60 | 2,347.01 | (-) 657.59 (22) | 687.66 |
| | Capital (Charged) | 80.00 | 0.00 | 80.00 | 72.88 | (-) 7.12 (9) | 9.83 |
| **Transport Department** | | | | | | | |
| **2022-23** | Revenue (Voted) | 2,470.55 | 318.66 | 2,789.21 | 2,412.77 | (-) 376.44 (13) | 485.74 |
| | Capital (Voted) | 281.56 | 350.00 | 631.56 | 447.19 | (-) 184.37 (29) | 251.32 |
| **2023-24** | Revenue (Voted) | 2,978.71 | 0.00 | 2,978.71 | 2,574.54 | (-) 404.17 (14) | 497.23 |
| | Capital (Voted) | 402.55 | 0.00 | 402.55 | 371.94 | (-) 30.61 (8) | 30.61 |
| **2024-25** | Revenue (Voted) | 2,925.36 | 87.70 | 3,013.06 | 2,827.47 | (-) 185.59 (6) | 345.63 |
| | Capital (Voted) | 401.55 | 0.00 | 401.55 | 136.65 | (-) 264.90 (66) | 362.54 |

Analysis of the budget and expenditure of the two selected Departments revealed that:

- Under Revenue Section, Public Works Department (B&R) recorded unutilised budget provisions/savings of ₹ 425.64 crore in 2022-23 and ₹ 684.55 crore in 2023-24, but expenditure incurred was in excess of ₹ 86.03 crore during 2024-25. Transport Department reported savings between ₹ 185.59 crore (six *per cent*) and ₹ 404.17 crore (14 *per cent*) during the period 2022-25.

- Under the Revenue Section, out of the total savings, amounts of ₹ 317.81 crore (2022-23), ₹ 57.92 crore (2023-24) in the PWD (B&R) remained un-surrendered. However, Transport Department surrendered the amounts between ₹ 93.06 crore and ₹ 160.04 crore during 2022-25 in excess of the available savings.

- Supplementary provisions under the Revenue Section were rendered unnecessary during 2022-23 in both departments, during 2023-24 in PWD (B&R) and during 2024-25 in Transport Department, as actual expenditure in both selected departments did not come even up to the original budget provision. On the other hand, in 2024-25, supplementary provision of ₹ 420 crore was not adequate to meet the requirement in PWD (B&R) Department.

- In the Capital Section, excess expenditure of ₹ 1,617.01 crore was incurred in 2022-23 and recorded savings of ₹ 587.36 crore in 2023-24 and ₹ 657.59 crore by the PWD (B&R). Transport Department recorded savings ranging between ₹ 30.61 crore and ₹ 264.90 crore during the period 2022-23 to 2024-25.

Further, during scrutiny of records in the office of Engineer-in-Chief, PWD (B&R), it was observed that no initial demand was submitted for allocation of budget in four schemes[40] but an amount of ₹ 92 crore was allocated by Finance Department in Budget 2024-25; any supporting record explaining provision of budget of ₹ 92 crore was not made available to Audit. Incidentally, against budget provision of ₹ 92 crore, only ₹ 1.27 crore was spent.

During review of schemes, it was found that in four schemes as given in ***Table 2.18*** (Sr. No. 1 to 4) against the departmental proposal of ₹ 1,720 crore, the Finance Department allocated only ₹ 1,210 crore while actual expenditure was ₹ 1,453.92 crore. Further, in three schemes (Sr. No. 5 to 7), the departmental proposal was not realistic as against the budget proposal of ₹ 90.65 crore, actual expenditure was only ₹ 13.88 crore.

**Table 2.18: Allotted budget against the departmental budget proposals**

| Sr. No. | Name of the Scheme | Departmental Budget Proposals | Allotted budget by Finance Department | Actual Expenditure |
|---|---|---|---|---|
| **Departmental budget proposals reduced but expenditure incurred in excess against the allocated budget** | | | | |
| 1. | 3054-04-337-98 Rural Roads | 900.00 | 710.00[41] | 841.23 |
| 2 | 3054-04-337-99 District Roads | 300.00 | 100.00[42] | 112.76 |
| 3 | 5055-03-101-81-99 Construction of Bridges and Railway Over Bridges under State Scheme | 80.00 | 50.00 | 93.85 |
| 4. | 5055-03-337-88-99 Construction strengthening/ widening and improvement of roads for State Scheme | 440.00 | 350.00 | 406.08 |
| | **Total** | **1,720.00** | **1,210.00** | **1,453.92** |
| **Departmental budget proposals reduced but utilise a small portion of allocated budget** | | | | |
| 5. | 3054-01-337-98 Relief for toll charges for road users of National Highways in the State of Haryana | 0.20 | 0.10 | Nil |
| 6. | 3054-01-337-99 Maintenance and Repair of National Highway Works | 0.45 | 0.30 | 0.02 |
| 7. | 5054-04-789-99-99 State Contribution under Construction/ Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area | 90.00 | 70.00 | 13.86 |
| | **Total** | **90.65** | **70.40** | **13.88** |

### *(ii) Savings vis-à-vis allocations*

Review of Budget and expenditure of the selected Departments revealed that the PWD (B&R) incurred an expenditure of ₹ 523.53 crore (45 *per cent*) in

40 (i) State Share for Construction of New Railway Lines in Haryana, (ii) Maintenance and Upgradation of Rural Roads in Ambala Circle CFC (SFC) (iii) Investment Equity Capital to Haryana Rail Infrastructure Development Corporation, (iv) Creation of Urban Infrastructure under UIDF of National Housing Bank

41 Original Budget: ₹ 400 crore + Supplementary: ₹ 310 crore.

42 Original Budget: ₹ 40 crore + Supplementary: ₹ 60 crore.

15 schemes against the budget provision of ₹ 1,166.19 crore, while the Transport Department spent ₹ 339.78 crore (52 *per cent*) in four schemes against the budget provision of ₹ 655.69 crore (***Appendix 2.19***). Moreover, out of these 19 schemes, eight schemes recorded savings more than 50 *per cent* against their allocated Budget which indicated that unrealistic Budget allocation.

### *(iii) Persistent savings*

In six schemes (PWD (B&R): 4 and Transport Department: 2), there were persistent savings ranging between 16 and 100 *per cent* of the total provision, which was indicative of non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2022-23 to 2024-25; details are given in ***Appendix 2.20***.

### *(iv) Misclassification of capital expenditure as revenue and vice versa*

As per rule 30 of Government Accounting Rules, 1990, expenditure that only results in the creation of concrete, material, and permanent assets should be classified in capital expenditure.

During scrutiny of records of the Engineer-in-Chief, PWD (B&R) and Provisional Division, Bhiwani, Audit noticed that expenditure of ₹ 62.91[43] crore incurred on construction/ re-construction, widening, strengthening and improvement of roads was incorrectly booked under the Revenue Section 3054 instead of the Capital Section 5054. Such works directly result in the creation or enhancement of durable public infrastructure and therefore meet the criteria for capital expenditure.

Audit also observed that ₹ five crore was transferred in April 2024 from Capital Head 5054 to the PMGSY SNA account for routine maintenance of PMGSY roads in Panchkula, which is revenue expenditure and thus should have been instead booked under Major Head 3054.

### *(v) Misclassification of voted expenditure as charged expenditure*

As per Article 202(3) of the Constitution, any sums required to satisfy judgments, decrees or awards of any court or arbitral tribunal are charged on the Consolidated Fund of the State. However, incidental expenditure such as legal expenses or legal fee for arbitration is of voted nature and not of charged nature.

Audit noted that expenditure of ₹ 2.97 crore was booked in 2024–25 under Head 5054-80-800-99-51 Research & Development (Charged) towards arbitration fees, legal expenses, consultancy charges and related payments. Booking of voted expenditure as charged was therefore irregular. Further, it was observed that arbitration fees amounting to ₹ 1.19 crore out of ₹ 2.97 crore relating to

[43] EIC office: ₹ 42.60 crore and PD Bhiwani: ₹ 20.31 crore during audit period.

various building-related works such as hospital buildings, educational institutions, PWD rest house, staff quarters, health centers, and other building infrastructure in different districts were incorrectly booked under Major Head 5054 (Charged) instead of the appropriate building-related major heads as applicable.

## 2.9 Contingency Fund

The Contingency Fund of Government of Haryana was established under the Haryana Contingency Fund Act, 1966, and the State Government made the Haryana Contingency Fund Rules, 1967 for regulating all matters connected with or ancillary to the custody of payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Haryana for meeting unforeseen expenditure. The fund is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 1,000 crore.

### 2.9.1 Advance from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

During FY 2024-25, an amount of ₹ 148.93 crore was withdrawn as an advance by Public Works (Buildings and Roads) Department from the Contingency Fund in respect of construction, strengthening, widening and improvement of roads and construction of bridges/railway over bridges under State schemes schemes/ programmes as detailed in ***Appendix 2.21***. The amounts were not recouped till the end of the FY 2024-25. Major Head detail of the expenditure incurred from Contingency fund, is given in ***Table 2.19.***

**Table 2.19: Major Head-wise detail of expenditure incurred from Contingency fund**

**(₹ in crore)**

| Sl. No. | Major Heads | Amount |
|---|---|---|
| 1 | 5054- Capital Outlay on Roads and Bridges | 148.93 |
| **Total** | | **148.93** |

The advances during FY 2024-25 were irregular, avoidable and indicative of weak financial management, as adequate budget provision existed in two schemes and the expenditure was neither unforeseen nor emergent. Drawal of funds from the Contingency Fund for non-emergent purposes, and non-recoupment of the same during the financial year, violates the provisions of the Haryana Contingency Fund Act, 1966.

## 2.10 Conclusions

The overall utilisation of Budget provisions was 87.05 *per cent* of total grants and appropriation during the year 2024-25. Supplementary provisions were also not made on realistic basis as in 23 cases the supplementary provisions were non-essential. Reduction of provisions (more than ₹ three crore in each case) through re-appropriation orders in 37 schemes proved injudicious as there was excess expenditure in these schemes. Though there was no excess expenditure over authorisation during 2024-25. Excess expenditure amounting to ₹ 1,335.24 crore pertaining to FY 2023-24 is pending for regularisation by the State Legislature under Article 205 of the Constitution of India.

## 2.11 Recommendations

1. Government may prepare realistic Budget Estimates, backed with correct assessment for availability of resources and potential to expend, to avoid large savings and Supplementary provisions.

2. Government may consider strict compliance of provisions of Budget Manual in preparation of Supplementary provisions and ensure transparency in estimation for avoiding unrealistic Supplementary provisions.

# Chapter 3

## Financial Reporting Practices

## Chapter 3: Financial Reporting Practices

*This chapter provides broad based perspective on the quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.*

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports.

### Issues related to completeness of accounts

### 3.1 Off budget borrowings through State owned PSUs/Authorities

The Haryana Fiscal Responsibility and Budget Management (FRBM) Act, 2005 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by disclosing the actual liabilities arising out of Off Budget Borrowings by PSUs, Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government allocations. Further, the 'Medium Term Fiscal Restructuring Policy (MTFRP) Statement' laid before the Legislature along with Budget documents shall contain the three years rolling targets with respect to Revenue Deficit, Fiscal Deficit and total outstanding debt[1] of the State Government.

For the year 2024-25, debt stock was targeted as 26.15 *per cent* of GSDP under MTFRP and under FRBM Act. Besides, the GoI had fixed borrowing ceiling of ₹ 35,985 crore (three *per cent* of GSDP) for the State during 2024-25.

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

[1] As defined in the State FRBM Act, total outstanding debt of the State includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, etc., Reserve funds and Deposits.

HUDCO. Accordingly, the Finance Department stands committed to providing required funds to HPHCL for the repayment of both the principal and interest. Thus, these were in the nature of Off Budget borrowings.

Moreover, as per sanctions issued by Home Department, the amount released towards the repayment of principal and interest of loans were shown as Grants-in-Aid in the Budget and Accounts in contravention of Haryana FRBM Act, 2005. The State Government's liability for repayment of loan (₹ 845.35 crore) transacted by Haryana Police Housing Corporation Limited was not reflected as debt of the Government of Haryana in the accounts. Loan amount of ₹ 146.53 crore was outstanding in books of accounts of HPHCL towards HUDCO as on 31 March 2025. Not reflecting the loans in Finance Accounts resulted in understatement of borrowing to that extent.

State Government did not provide the details of off budget borrowings in its budget document. Further, as per information furnished by the State Government as on 31 March 2025, the outstanding off budget borrowing was ₹ 146.53 crore which included borrowings of ₹ NIL crore borrowed during 2024-25 as detailed in ***Table 3.1***.

**Table 3.1: Details of off-budget borrowings as on 31 March 2025**

**(₹ in crore)**

| Entities borrowed on behalf of Government | Loan Sanctioned | Loan disbursed | Purpose of loan | Outstanding loan as on 31 March 2025 |
|---|---|---|---|---|
| Haryana Police Housing Corporation | 550.00 | 545.35 | Financial assistance for construction of 3060 number Police Staff Quarters at various places in Haryana | 146.53 |

**Source: Budget Documents/information provided by the State Finance Department**

These borrowings were serviced from the budget of the State Government. Out of ₹ 545.35 crore of off budget borrowings, borrowings of ₹ 398.82 crore were repaid by respective PSU through financial assistance of the State Government. This included repayment of off-budget borrowings of ₹ 55 crore and interest of ₹ 14.91 crore during 2024-25 as detailed in ***Table 3.2***.

**Table 3.2: Details of assistance for payment of interest and repayment of principal during 2024-25**

| Sl. No. | Name of the Entities | Assistance for payment towards interest amount | Assistance for re-payment towards principal amount |
|---|---|---|---|
| | | (₹ in crore) | |
| 1 | Haryana Police Housing Corporation | 14.91 | 55.00 |
| **Total** | | **14.91** | **55.00** |

**Source: Information provided by the respective entities**

## 3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), *etc.* can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Similarly, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

### 3.2.1 Undischarged Interest liability

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Deposits/Reserve Funds.

Audit observed that ₹ 1.89 crore was required to be paid as interest on the balance of ₹ 26.59 crore lying under interest bearing Deposits/Reserve Funds as on 1 April 2024 as shown in ***Table 3.3***. Non-payment of interest liability has resulted in understatement of Revenue Deficit to that extent.

**Table 3.3: Details of interest liability not discharged in respect of Interest-bearing Deposits/Reserve Funds**

***(₹ in crore)***

| Sl. No. | Name/Head of the interest-bearing deposit | Opening Balance as on 1 April 2024 | Basis for calculation of interest | Amount of interest not provisioned |
|---|---|---|---|---|
| 1. | Defined Contribution Pension Scheme for Government employees | 26.59 | Interest calculated as per the rate of interest notified by the Government, in the absence of interest payable to General Provident Fund (7.10 *per cent*). | 1.89 |
| **Total** | | **26.59** | | **1.89** |

**Source: Finance Accounts 2024-25**

### 3.2.2 Short contribution in National Pension System

The State Government implemented the Defined Contribution Pension Scheme (DCPS) under the National Pension System (NPS) for employees appointed on or after 1 January 2006, with a 10 *per cent* monthly contribution by employee and 14 *per cent* contribution by employer. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

In 2024-25, ₹ 1,339.41 crore (employee share) and ₹ 1,865.42 crore (employer share) were booked, but against a Public Account balance of ₹ 3,204.83 crore, only ₹ 3,164.16 crore was transferred to NSDL/Trustee Bank, leaving ₹ 67.26 crore (including ₹ 26.59 crore of previous year) un-transferred. This led to a short transfer of ₹ 40.67 crore in the employer's share, understating the fiscal and revenue deficit. There was also less contribution of ₹ 9.75 crore[2] by the State Government.

Between 2008–25, total receipts under DCPS were ₹ 18,102.27 crore[3] (employee: ₹ 8,559.40 crore, employer: ₹ 9,542.85 crore), while only ₹ 18,035.01 crore was transferred to the pension fund, resulting in a cumulative short transfer of ₹ 67.26 crore. The details of the receipts from employees' share, Government's contribution, interest accrued thereon and investment in pension fund are given in ***Appendix 3.1***. Additionally, due to delays in contributions and fund transfers, the State Government incurred avoidable interest of ₹ 15.55 crore, adversely affecting employee returns and creating a deferred liability.

### 3.2.3 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the Mines and Mineral (Development & Regulation) Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession are required to contribute two *per cent* of the royalty paid to the trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits'.

During the year 2024-25, the State Government collected ₹ 728.91 crore under Major Head 0853-102-Major Mineral concessions, fees, rents and royalties; two *per cent* for NMET being ₹ 14.58 crore. The Government neither deposited any amount under Major Head 8449-Other Deposits-123-National Mineral Exploration Trust Deposits nor transferred any amount to the National Mineral Exploration Trust. The State Government informed that there are no major minerals in the State. However, the classification is incorrect to the extent that the receipts related to Minor Minerals are being accounted under Minor Head - 102 Major Mineral Concession Fees, Rents and Royalties. Further four major mineral[4] have been notified for the State (since 20 February 2025).

[2] Due ₹ 1,875.17 crore

[3] Including Opening balance of ₹ 0.02 crore.

[4] Barytes, Felspar, Mica and Quartz

### 3.2.4 State Mineral Exploration Trust/State Mineral Development Fund

The Ministry of Mines, Government of India, vide its letter dated 19 November 2024, advised all State Governments to establish a State Mineral Exploration Trust (SMET) on the lines of the National Mineral Exploration Trust (NMET), as mandated under clause (g) of sub-section (1A) of Section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.

The constitution of SMET is under process by the State Government as informed by the Department of Mines and Geology, Haryana in October 2025.

During Exit Conference, the Finance Department informed (19 February 2026) that the fund has been created under MH 8235-General and Other Reserve Fund.

### 3.2.5 Pendency of refund cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. Out of four tax collection Departments, three provided information regarding the pendency of refund cases.

During the year 2024-25, the details of refund cases, as reported by the departments concerned are given in ***Table 3.4***.

**Table 3.4: Details of refund cases**

**(₹ in crore)**

<table>
<tr><th rowspan="2">Sl. No.</th><th rowspan="2">Particulars</th><th colspan="2">GST</th><th colspan="2">Sales Tax/VAT</th><th colspan="2">State Excise</th><th colspan="2">Taxes on Vehicles</th></tr>
<tr><th>No. of cases</th><th>Amount</th><th>No. of cases</th><th>Amount</th><th>No. of cases</th><th>Amount</th><th>No. of cases</th><th>Amount</th></tr>
<tr><td>1.</td><td>Claims outstanding at the beginning of the year</td><td>888</td><td>508.19</td><td>95</td><td>163.81</td><td>33</td><td>2.29</td><td rowspan="5">Information still awaited.</td><td></td></tr>
<tr><td>2.</td><td>Claims received during the year</td><td>12,164</td><td>5,732.95</td><td>108</td><td>69.63</td><td>45</td><td>5.15</td><td></td></tr>
<tr><td>3.</td><td>Refunds made during the year</td><td>9,532</td><td>3,699.07</td><td>75</td><td>71.67</td><td>39</td><td>4.42</td><td></td></tr>
<tr><td>4.</td><td>Refunds rejected during the year</td><td>2,377</td><td>1,739.62</td><td>20</td><td>13.90</td><td>2</td><td>0.01</td><td></td></tr>
<tr><td>5.</td><td>Outstanding at the end of year</td><td>948*</td><td>676.66</td><td>108</td><td>147.87</td><td>37</td><td>3.01</td><td></td></tr>
</table>

**Source: Departmental information**

* ***Outstanding claims at the end of the year are arrived at after adjusting cases where the applicants withdrew their refund claims during the year.***

### 3.2.6 Building and Other Construction Workers' Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers' Welfare Board has been constituted. As per information furnished by the Board, the total funds available with the Board as on 31 March 2023 were ₹ 3,839.68 crore. Meanwhile, the contributions/additions towards the corpus fund during the year 2023-24 stood at ₹ 652.31 crore and net expenditure incurred was ₹ 112.22 crore (excess over income) during the year. As on 31 March 2024, the Board had funds of ₹ 4,379.77 crore. However, annual accounts for the year 2024-25 have not been received so far (October 2025).

Further, during Central Audit test check of monthly accounts (Form 34-Schedule of Deposits) of PWD, audit observed that an amount of ₹ 19.99 crore as on 31 March 2025 on account of cess had not been deposited (September 2025) with the Building and Other Construction Workers' Welfare Board.

## 3.3 Funds outside Government Accounts

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

### 3.3.1 Haryana Rural Development Fund

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee (cess) is levied on *ad-valorem* basis at the rate of two *per cent* of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent by the Board in the rural areas mainly in connection with the development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation and construction of godowns. During 2011-24, the receipts under the Fund were ₹ 7,351.42 crore and expenditure incurred was ₹ 5,621.27 crore. As per Annual Accounts for the year 2024-25 receipts under the Fund in the year were ₹ 328.88 crore and expenditure amounting to ₹ 1,262.90 crore had been incurred, resulting in closing balance of ₹ 990.87 crore in the fund at the end of FY 2024-25.

### 3.3.2 Haryana Infrastructure Development Board

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

Any coloniser to whom a license has been given under Haryana Development and Regulation of Urban Area Act, 1975, is required to deposit State Infrastructure Development Charges at such rate as may be prescribed by the Government from time to time. The amount of infrastructure charges deposited by the coloniser shall constitute the Fund which is to be collected and managed by the Director, Town and Country Planning Department and passed on for the purpose of its further utilisation to the HIDB. The amount of State infrastructure development charges and infrastructure augmentation charges deposited by the colonisers, loans and grants from the Central/State Government, or the local authority, or loans and grants from national/international financial institutions and any other money from such source as the State Government may decide, shall be credited to the Fund. The Fund shall be utilised for stimulating socio-economic growth and development of major infrastructure projects of the State as well as to meet the cost of administering the Fund. The funds are received by Director, Town and Country Planning Department directly in bank accounts.

During 2023-24, the receipt of the HIDB amounted to ₹ 20.80 crore and expenses were ₹ 7.82 crore. Total Corpus of the Fund was ₹ 2,564.01 crore at the end of the year 2023-24. Notably Annual Accounts for the year 2024-25 is yet to be finalised (October 2025).

### 3.3.3 Haryana Urban Infrastructure Development Board

The Haryana Urban Infrastructure Development Board (HUIDB) was constituted (April 2002) by amending Haryana Municipal (HM) Act, 1973 to raise resources for provision and upgradation of urban infrastructure and related activities of the municipalities. As per Section 203 L of HM Act, HUIDB constituted a fund[5] consisting of receipt on account of license fee, scrutiny fee, land use conversion charges, composition fee for granting license to private developers and permission for change in land use by the Department of Urban Local Bodies under State Municipal Acts, grants, loans and financial assistance provided by Government of India/State Government and any other fee/charges specified by the Government.

As per information provided by the HUIDB, during the year 2024-25, the receipts of the Board were ₹ 47.85 crore and expenses were ₹ 18.29 crore. Annual accounts for the year 2024-25 are under process and yet to be finalized (October 2025). Funds position as on 31 March 2025 was ₹ 188.72 crore balances in Saving Accounts and ₹ 638.15 crore as Fixed in various banks.

As these funds are outside the Consolidated Fund of the State/Public Account of the State there is no legislative oversight over collection and utilisation of

[5] Haryana Urban Infrastructural Development Fund.

money in these funds. The Haryana Rural Development Act, Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board do not provide for audit by the CAG of India. The Thirteenth Finance Commission also expressed concern over the tendency to divert public expenditure from the budget to nominated funds which are operated outside authority of the Legislature and not audited by the Comptroller and Auditor General of India.

During Exit Conference, the Finance Department assured (19 February 2026) that matter will be examined for taking corrective action.

### 3.3.4 Haryana Electricity Regulatory Commission fund

The Haryana Electricity Regulatory Commission was constituted under the Electricity Act, 2003. Section 103 of the Act stipulates creation of a fund called 'State Electricity Regulatory Commission Fund' wherein receipts of the commission are to be credited and expenses therefrom are to be made. The State Government enacted the Haryana Electricity Regulatory Commission (Fund) Rules, 2014 and in terms of Rule 3, the HERC was permitted to open a bank account for accommodating such receipts and making expenses therefrom. In keeping with the rule ibid, funds were kept in a bank account and as of March 2024, ₹ 50.25 crore remained in the bank account.

## Issues related to transparency

## 3.4 Delay in submission of Utilisation Certificates

In terms of Rule 8.14 (b) of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State), Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those cases in which conditions are attached to the utilisation of grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant.

During the year 2024-25, 2,662 UCs amounting to ₹ 24,041.85 crore (including previous year) became due for submission (grant-in-aid bills drawn up to March 2024). During the year, 527 outstanding UCs amounting to ₹ 5,355.85 crore were cleared, leaving outstanding UCs of ₹ 18,686 crore as on 31 March 2025 as given in ***Table 3.5***.

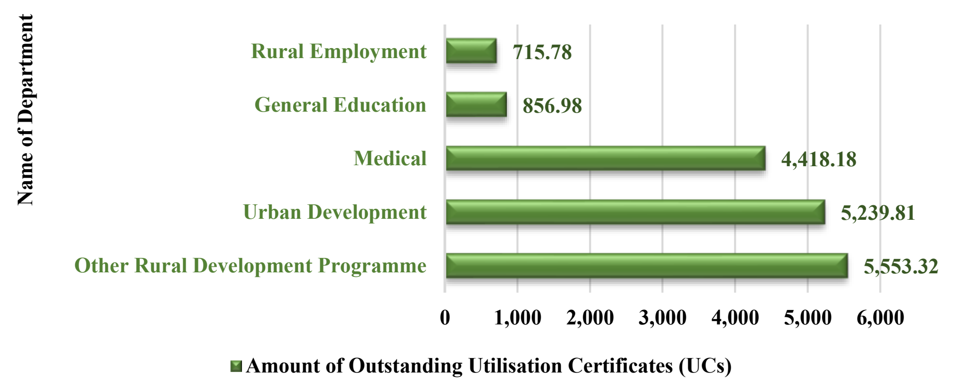
**Table 3.5: Age-wise pendency of Utilisation Certificates**

**(₹ in crore)**

| UC due year[6] | Number of pending UCs (as on 31 March 2025) | Amount |
|---|---|---|
| Prior upto 2019-20 | 887 | 4,438.20 |
| 2019-20 | 295 | 2,861.38 |
| 2020-21 | 66 | 550.29 |
| 2021-22 | 204 | 3,619.51 |
| 2022-23 | 256 | 2,185.90 |
| 2023-24 (sanctioned up to March 2024) | 427 | 5,030.72 |
| **Total** | **2,135** | **18,686.00** |

**Source: Finance Accounts 2024-25 and Office of the Accountant General (A&E) Haryana**

**Chart 3.1: Outstanding UCs in respect of five major Departments as on 31 March 2025 (₹ in crore)**




**Source: Office of the Accountant General (A&E) Haryana**

Out of total 2,135 outstanding UCs, 1,708 UCs for grants of ₹ 13,655.28 crore pertain to the period 2009-10 to 2022-23 and 427 UCs for grants of ₹ 5,030.72 crore (26.92 *per cent*) pertain to the year 2023-24. Out of total amount of ₹ 18,686 crore for which UCs were outstanding, 81.40 *per cent* pertain to three Departments i.e. Rural Development Department: ₹ 5,553.32 crore (29.72 *per cent*), Urban Development Department: ₹ 5,239.81 crore (28.04 *per cent*) and Medical Department: ₹ 4,418.18 crore (23.64 *per cent*) as depicted in ***Chart 3.1***.

UCs outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent cannot be treated as final. Since non-submission of UCs carries with it the risk of misutilisation, it is imperative that the State Government should monitor this aspect closely and hold the persons concerned accountable for submission of UCs in a timely manner.

During Exit Conference, the Finance Department assured (19 February 2026) that necessary directions for expediting submission of UCs will be issued.

6 The year mentioned above relates to "Due year", i.e., after 12 months of actual drawal.

## 3.5 Abstract Contingent bills

Financial rules [Rule 2.10 (b) (5) of Punjab Financial Rules Volume I (as applicable to Haryana State)] stipulate that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the note 5 below Rule 4.49 of Punjab Treasury Rules (as applicable to Haryana State), DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month.

The details of AC bills, pending adjustment, as on 31 March 2025 is given in ***Table 3.6***.

**Table 3.6: Age-wise pending adjustment of AC bills**

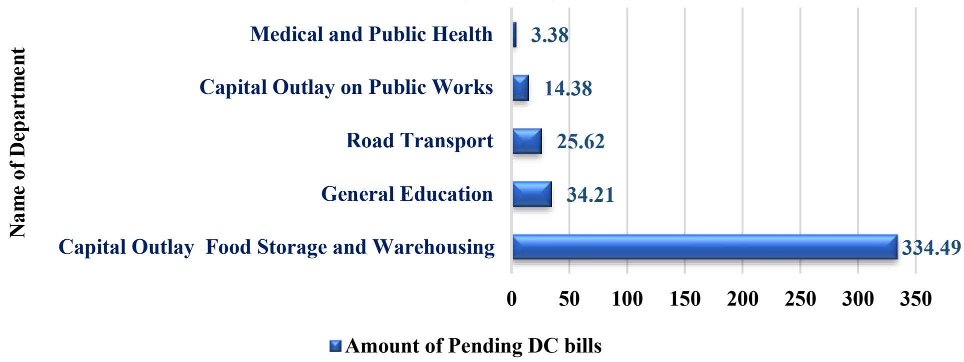
**(₹ in crore)**

| Due Year | No. of AC bills | Amount |
|---|---|---|
| 2018-19 | 2 | 0.14 |
| 2019-20 | 15 | 3.72 |
| 2020-21 | 4 | 0.35 |
| 2021-22 | 6 | 0.74 |
| 2022-23 | 8 | 0.52 |
| 2023-24 | 15 | 148.26 |
| 2024-25 | 167 | 265.48 |
| **Total** | **217** | **419.21** |

**Source: Information received from office of the Accountant General (A&E) Haryana**

It was observed that 249 AC bills amounting to ₹ 396.84 crore (24.93 *per cent*) were drawn in March 2025, out of which 100 AC bills amounting to ₹ 17.61 crore were adjusted up to 31 March 2025.

**Chart 3.2: Pending DC Bills in respect of five major Departments**
**(₹ in crore)**




**Source: Office of the Accountant General (A&E) Haryana**

Out of total amount of ₹ 419.21 crore for which DC bills were pending, ₹ 334.49 crore (79.79 *per cent*) pertain to Capital Outlay Food Storage and Warehousing Department as depicted in ***Chart 3.2***.

Since non-adjustment of advances for long periods is fraught with the risk of misappropriation, it requires close monitoring by the respective DDOs for ensuring submission of DC bills. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be asserted as correct or final.

During Exit Conference, the Finance Department assured (19 February 2026) to issue necessary directions in this matter.

## 3.6 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 3,632.30 crore under 31 Major Heads of account, constituting 2.63 *per cent* of the total Revenue and Capital expenditure (₹ 1,38,329.32 crore) was classified under the Minor Head-800-Other Expenditure in the accounts. Of these, ₹ 226.21 crore under five Major Heads was classified under Minor Head-800-Other Expenditure despite availability of appropriate Minor Heads thereunder, as detailed in ***Table 3.7***.

**Table 3.7: Expenditure booked under Minor Head 800-Other Expenditure**

**(₹ in crore)**

| Details of classification under which booked | Amount | Nature of expenditure | Available classification for booking |
|---|---|---|---|
| 2070-51-800-Other Expenditure | 15.29 | Administrative Expenditure | 2070-51-001- Direction and Administration |
| 3475-51-800-Other Expenditure | 0.46 | | 3475-51-001-Direction and Administration |
| 2202-01-800-Other Expenditure | 100.95 | | 2202-01-001-Direction and Administration |
| 2204-800-Other Expenditure | 1.55 | Grant-in-Aid | 2204-102-Youth Welfare Programmes for Students OR 103-Youth Welfare Programmes for Non-Students OR 104-Sports and Games OR 199-Assistance to Other Non- Government Institutions Grant in aid to Bharat Scout and Guides |
| 2055-800-Other Expenditure | 107.96 | Assistance to PSUs | 2055-190-Assistance to Public Sector and Other Undertakings |
| **Total** | **226.21** | | |

**Source: Finance Accounts and VLC data maintained by the AG (A&E) Haryana**

Similarly, ₹ 2,822.25 crore under 52 Major Heads of Account, constituting 2.65 *per cent* of the total Revenue Receipts (₹ 1,06,429.41 crore) was classified under 800-Other Receipts in the accounts.

The State Government, to impart greater clarity/ transparency, needs to make provision under the proper Minor Heads instead of the omnibus Minor Head 800-Other Expenditure in the Budget to have effective budgeting controls. Routine operation of Minor Head 800-Other Expenditure should be discouraged as it renders the accounts opaque/ambiguous.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the cases for which appropriate classification is available and ensured that corrective action will be taken.

## Issues related to measurement

## 3.7 Outstanding balance under major Suspense and DDR Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items balances for the last three years have been shown in ***Table 3.8***.

**Table 3.8: Balances under Suspense and Remittance Heads**

**(₹ in crore)**

| Head of Account | | 2022-23 | | 2023-24 | | 2024-25 | |
|---|---|---|---|---|---|---|---|
| | | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| **8658** | **Suspense Account** | | | | | | |
| 101 | Pay and Accounts Office-Suspense | 29.50 | - | 25.15 | - | 30.28 | - |
| | **Net Debit (Dr.)/Credit (Cr.)** | **29.50 (Dr.)** | | **25.15 (Dr.)** | | **30.28 (Dr.)** | |
| 102 | Suspense Account-(Civil) | 15.89 | - | 15.77 | - | 14.98 | 4.43 |
| | **Net Debit (Dr.)/Credit (Cr.)** | **15.89 (Dr.)** | | **15.77 (Dr.)** | | **10.55 (Dr.)** | |
| 107 | Cash Settlement Suspense Account | 18.69 | | 19.38 | - | 23.88 | - |
| | **Net Debit (Dr.)/Credit (Cr.)** | **18.69 (Dr.)** | | **19.38 (Dr.)** | | **23.88 (Dr.)** | |
| 109 | Reserve Bank Suspense-(Headquarters) | (-) 31.64 | (-)1.18 | - | (-) 12.84 | (-) 3.84 | (-)1.07 |
| | **Net Debit (Dr.)/Credit (Cr.)** | **30.46 (Cr.)** | | **12.84 (Dr.)** | | **2.77 (Cr.)** | |
| 110 | Reserve Bank Suspense- (Central Accounts Office) | 12.02 | - | 10.46 | - | 11.98 | - |
| | **Net Debit (Dr.)/Credit (Cr.)** | **12.02 (Dr.)** | | **10.46 (Dr.)** | | **11.98 (Dr.)** | |
| 112 | Tax Deducted at Source (TDS) Suspense | - | 471.09 | - | 63.96 | - | 44.05 |
| | **Net Debit (Dr.)/Credit (Cr.)** | **471.09 (Cr.)** | | **63.96 (Cr.)** | | **44.05 (Cr.)** | |
| 123 | AIS Officers' Group Insurance Scheme | 0.01 | - | 0.01 | - | 0.03 | - |
| | **Net Debit (Dr.)/Credit (Cr.)** | **0.01 (Dr.)** | | **0.01 (Dr.)** | | **0.03 (Dr.)** | |
| **8782** | **Cash Remittance and adjustments between officers rendering account to the same Accounts Officer** | | | | | | |
| 102 | Public Works Remittances | - | 364.63 | - | 348.48 | - | 318.62 |
| | **Net Debit (Dr.)/Credit (Cr.)** | **364.63 (Cr.)** | | **348.48 (Cr.)** | | **318.62 (Cr.)** | |
| 103 | Forest Remittances | - | 5.65 | - | 5.93 | - | 6.74 |
| | **Net Debit (Dr.)/Credit (Cr.)** | **5.65 (Cr.)** | | **5.93 (Cr.)** | | **6.74 (Cr.)** | |
| **8793** | **Inter-State Suspense Account** | **18.55** | **-** | **17.86** | **-** | **22.24** | **-** |
| | **Net Debit (Dr.)/Credit (Cr.)** | **18.55 (Dr.)** | | **17.86 (Dr.)** | | **22.24 (Dr.)** | |

**Source: Finance Accounts of respective years**

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

## 3.8 Reconciliation of Departmental figures

To exercise effective budgetary control over revenue/expenditure and to ensure accuracy in accounts, State Financial Rules stipulate that Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile every month, the receipts and expenditure recorded in their books with the figures of the Principal Accountant General (A&E).

The status of reconciliation of figures by the Controlling Officers is given in ***Table 3.9*** and ***Chart 3.3***.

**Table 3.9: Status of Reconciliation of Receipts and Expenditure by Controlling Officers**

| Year | Total No. of Controlling Officers | No. of Controlling Officers reconciled their receipts/expenditure | | |
|---|---|---|---|---|
| | | Fully reconciled | Partially reconciled | Not reconciled |
| **Receipts** | | | | |
| 2022-23 | 77 | 77 | - | - |
| 2023-24 | 74 | 72 | - | 2 |
| 2024-25 | 74 | 72 | - | 2 |
| **Expenditure** | | | | |
| 2022-23 | 122 | 122 | - | - |
| 2023-24 | 122 | 112 | - | 10 |
| 2024-25 | 122 | 102 | - | 20 |

**Source: Information maintained by office of the Principal Accountant General (A&E)**

**Chart 3.3: Status of Reconciliation of Receipts and Expenditure**


**Source: Information maintained by Accountant General (A&E) Haryana**

Necessary action for reconciliation in respect of all receipts and expenditure is required to be taken expeditiously to ensure the accuracy of accounts and to facilitate effective departmental control.

## 3.9 Reconciliation of Cash Balances

As per accounts of the Principal Accountant General (A&E) Haryana, the Cash Balance of the State Government as on 31 March 2025 was ₹ 216.46 crore (Debit) while the same was reported as ₹ 20.23 crore (Credit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 196.23 crore, which was under reconciliation between treasury/RBI/Agency Bank and the Principal Accountant General (A&E) Haryana.

The State Government has implemented e-Kuber system for payments through treasuries. In the year 2024-25, an amount of ₹ 4.88 crore (Credit) was accounted for as suspense due to e-Kuber failed transactions.

## 3.10 Unspent amount lying with divisional officers

The State Government directed (7 July 2014) to all the departments to deposit the funds lying in the bank accounts/outside the Government Accounts in the State Treasury.

As on 31 March 2025, an amount of ₹ 45.59 crore was lying in the bank accounts of 97 Public Works Divisional Officers as per information provided by the Departments. Department-wise details of the amounts lying in bank accounts being operated by Divisional Officers is detailed in ***Table 3.10***.

**Table 3.10: Details showing unspent amount lying with Divisional Officers**

**(₹ in crore)**

| Sl. No. | Name of Department | Number of Divisional Officers operating Bank Accounts | Amount lying in Bank Accounts |
|---|---|---|---|
| 1. | Public Works (Building and Roads Divisions) | 21 | 24.77 |
| 2. | Public Health | 19 | 9.51 |
| 3. | Irrigation | 57 | 11.31 |
| **Total** | | **97** | **45.59** |

**Source: Information provided by office of the Accountant General (A&E) Haryana.**

Out of total 203 Public Works Divisions, 119 Divisions provided information on unspent amount; out of these 22 Public Works Divisions have NIL amount in their bank accounts and 97 Public Works Divisions have an amount of ₹ 45.59 crore lying in the bank accounts. The major portion of amount lying in bank account, i.e. ₹ 24.77 crore (54.33 *per cent*) pertains to Public Works (Building and Roads Divisions).

## Issues related to disclosure

## 3.11 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 is detailed in ***Table 3.11***.

**Table 3.11: Compliance to Accounting Standards**

| Sl. No. | Accounting Standards | Compliance by State Government | Deficiency |
|---|---|---|---|
| 1. | **IGAS-1:** *Guarantees Given by the Government – Disclosure requirements* | Not fully complied (Statements 9 and 20 of Finance Accounts) | The provisions of IGAS-1 are not fully complied with as no information regarding automatic debit mechanism and structured payment arrangements has been provided.<br>The matter regarding tracking unit for guarantees is also still under consideration of the State Government.<br>The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. |
| 2. | **IGAS-2:** *Accounting and Classification of Grants-in-aid* | Complied (Statement 10 of Finance Accounts) | (i) Grants-in-aid of ₹ 5,230.10 crore have been shown as allocated for creation of capital assets.<br>(ii) Information has been furnished in respect of Grants-in-Aid given in kind by the State Government. |
| 3. | **IGAS-3:** *Loans and Advances made by Government* | Not Complied (Statement 18 of Finance Accounts) | Closing balances depicted in Statements 7 and 18 of the Finance Accounts as on 31 March 2025 were yet to be reconciled by the State Government. Detailed information of repayment in arrears of loanee entities has not been provided. |
| 4 | **IGAS-4:** Prior period adjustments | Complied | Prior Period Adjustment of ₹ 4,119.60 crore has been made during 2024-25. |

**Source: Finance Accounts**

## 3.12 Submission of accounts of Autonomous Bodies

There are 41 Autonomous Bodies as on 31 March 2025. For FY 2024-25, 82 accounts in respect of 40 Autonomous Bodies (ABs) were pending as on 30 September 2025 as detailed in ***Appendix 3.2***. The age-wise analysis of arrear in accounts is as shown in ***Table 3.12***.

**Table 3.12: Year wise arrears of accounts of Autonomous Bodies up to 2024-25**

| Sl. No. | Arrear in accounts | Number of Companies/Corporations | Number of accounts |
|---|---|---|---|
| 1. | For one year (2024-25) | 28 | 28 |
| 2. | Between one and three years (2022-23 to 2024-25) | 6 | 14 |
| 3. | More than 3 years (Prior to 2022-23) | 6 | 40 |
| **Total** | | **40** | **82** |

Thus, there were 12 ABs whose 54 accounts were in arrear for more than one year and beyond. Of these, six ABs accounted for around 74 *per cent* of the arrear which was ranging between three and 12 years. The reasons were attributed to non-convening of Annual General Meeting, vacant post of Chairperson due to which accounts could not be approved, introduction of new accounting software, staff constraints, issues regarding format of accounts etc. The delayed submission in accounts results in reduced transparency, hindered financial oversight, and potential misuse of public funds.

Further analysis in respect of six ABs with arrears for more than three years revealed that the State Government had financial stakes in the form of equity/loans/grants or subsidy in respect of two ABs as detailed in ***Table 3.13***.

**Table 3.13: Details of persistent arrears for more than three years**

| Sl. No. | Name of the Company/ Corporation | Year upto which financial statements furnished | Number of accounts in arrear | Equity | Loan (₹ in lakh) (as on 31 March 2025) | Grants-in-aid (₹ in lakh) (Year) |
|---|---|---|---|---|---|---|
| 1. | Haryana State Commission for Protection of Child Rights | 2013-14 to 2024-25 | 12 | - | - | 118.75 (2024-25)<br>87.50 (2023-24)<br>125.00 (2022-23) |
| 2. | Housing Board Haryana, Panchkula | 2021-22 to 2024-25 | 4 | - | 143.64[7] | - |

**Source: Information from Finance accounts/provided by the entity**

As Government has financial stakes in the above entities, it is recommended that accounts are submitted timely, there is regular monitoring by administrative departments, capacity constraints are addressed within these bodies to ensure accurate and up-to-date financial reporting critical for informed decision-making and legislative scrutiny.

During Exit Conference, the Finance Department assured (19 February 2026) to examine the matter for issuing necessary directions.

## Other Issues

## 3.13 Misappropriations, losses, thefts, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 *ibid*, the cases of defalcations and losses are required to be reported to the PAG (A&E).

As on 31 March 2025, 51 cases of misappropriation, losses, theft, etc. involving ₹ 71.37 lakh were pending. The department-wise break-up of pending cases is given in ***Table 3.14***.

[7] The entity provided 'nil' information. The data has been taken from the Finance accounts 2024-25. The same figure existed in the previous years' Finance accounts too (2022-23 and 2023-24).

**Table 3.14: Details of pending cases of misappropriation, losses, theft, etc.**

**(₹ in lakh)**

| Sr. No. | Name of Department | Cases of misappropriation/ losses/ theft of Government material | | Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Awaiting departmental investigation or pending in courts of law | | Departmental action initiated but not finalised | | Awaiting orders for recovery or write off | |
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| 1 | Development and Panchayat | 1 | 6.50 | 0 | 0 | 1 | 6.50 | 0 | 0 |
| 2 | Education | 19 | 39.75 | 1 | 0.09 | 17 | 39.66 | 1 | 0 |
| 3 | Labour and Employment | 2 | 0.28 | 0 | 0 | 2 | 0.28 | 0 | 0 |
| 4 | Social Justice and Empowerment | 3 | 8.63 | 0 | 0 | 2 | 5.93 | 1 | 2.70 |
| 5 | Women and Child Development | 3 | 10.52 | 1 | 10.52 | 2 | 0 | 0 | 0 |
| 6 | Irrigation | 19 | 2.07 | 0 | 0 | 17 | 1.85 | 2 | 0.22 |
| 7 | Public Health | 2 | 0.65 | 0 | 0 | 2 | 0.65 | 0 | 0 |
| 8 | Haryana Skill Development & Industries Training | 1 | 1.18 | 0 | 0 | 1 | 1.18 | 0 | 0 |
| 9 | Information, Public relation and Language Department | 1 | 1.79 | 0 | 0 | 0 | 0 | 1 | 1.79 |
| | **Total** | **51** | **71.37** | **2** | **10.61** | **44** | **56.05** | **5** | **4.71** |

**Source: Departmental data/information**

Out of the total 51 pending cases, in respect of 44 cases (₹ 56.05 lakh), departmental action had been initiated but not finalised, while in two cases (₹ 10.61 lakh) departmental proceedings were pending and in five cases (₹ 4.71 lakh) proceedings were finalised but order of recovery/write off were pending.

The age-profile of the pending cases and the number of cases pending in each category of theft and misappropriation/loss of Government material is summarised in ***Table 3.15***.

**Table 3.15: Profile of misappropriations, losses, defalcations, etc.**

**(₹ in lakh)**

| Age-profile of the pending cases | | | Nature of the pending cases | Number of cases | Amount involved |
|---|---|---|---|---|---|
| Range in years | Number of cases | Amount involved | | | |
| 0-5 | 6 | 2.44 | Theft | 47 | 60.63 |
| 5-10 | 20 | 56.04 | | | |
| 10-15 | 2 | 3.12 | | | |
| 15-20 | 5 | 7.60 | Misappropriation/Loss of material | 4 | 10.74 |
| 20-25 | 6 | 1.35 | | | |
| 26 and above | 12 | 0.82 | | | |
| **Total** | **51** | **71.37** | **Total** | **51** | **71.37** |

**Source: Departmental data/information**

Out of the total cases, 47 cases amounting to ₹ 60.63 lakh were related to theft of Government money/stores, whereas four cases involving ₹ 10.74 lakh pertaining to misappropriation/loss of Government material were pending for more than five years.

During Exit Conference, the Additional Chief Secretary, Finance Department assured (19 February 2026) to examine these cases (pointed out in Audit) for corrective action.

## 3.14 Follow up action on State Finances Audit Report

According to the instructions issued (October 1995) by the Government of Haryana, Finance Department and reiterated in July 2001, the Administrative Departments were to initiate *suo moto* action on all paragraphs and reviews featuring in the Comptroller and Auditor General of India's Audit Reports. The Administrative Departments were also required to furnish Action Taken Notes to the Legislative Committees indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the Audit Reports to the Legislature. State Audit Finance Report for the year 2021-22 and 2022-23 are under discussion by the Public Accounts Committee (October 2025).

State Finances Audit Report for the year 2023-24 was laid before State Legislature on 27 August 2025.

## 3.15 Conclusion

Utilisation Certificates amounting to ₹ 18,686 crore (2,135 UCs) were outstanding, indicating lack of internal control of administrative departments and tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants. Similarly Detailed Contingent Bills amounting to ₹ 419.21 crore (217 AC Bills) were awaited. There was a pendency of submission of 82 accounts in respect of 40 Autonomous Bodies as on 30 September 2025.

Further, in 51 cases of theft, misappropriation, loss of Government material and defalcation (amounting to ₹ 71.37 lakh), departmental action was pending for long periods.

## 3.16 Recommendations

1. The Government should ensure timely submission of utilisation certificates by the Departments in respect of the grants released for specific purposes.

2. The Government should ensure adjustment of Abstract Contingent bills within stipulated period, as required under the Rules.

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

**Chandigarh** **(ASHUTOSH SHARMA)**
**Date: 25 March 2026** **Principal Accountant General (Audit), Haryana**

**Countersigned**

**New Delhi** **(K. SANJAY MURTHY)**
**Date: 06 April 2026** **Comptroller and Auditor General of India**

# APPENDICES

# Appendix 1.1

## (Reference: Paragraph 1.1.3; Page 5)

## Time Series data on the State Government Finances

**(₹ in crore)**

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Part A. Receipts** | | | | | | | | | | |
| **1. Revenue Receipts** | **47,557** | **52,497** | **62,695** | **65,885** | **67,858** | **67,561** | **78,092** | **89,194** | **1,01,315** | **1,06,429** |
| **(i) Own Tax Revenue** | **30,929** | **34,026** | **41,099** | **42,581** | **42,825** | **41,914** | **53,377** | **62,961** | **72,511** | **77,943** |
| State Goods and Services Tax (SGST) | 0 | 0 | 10,833 | 18,613 | 18,873 | 18,236 | 22,922 | 28,577 | 33,960 | 37,739 |
| Taxes on Agricultural Income | | | | | | | | | | |
| Taxes on Sales, Trade, etc. | 21,060 | 23,488 | 15,609 | 8,998 | 8,398 | 8,660 | 11,221 | 11,262 | 11,331 | 11,517 |
| State Excise | 4,371 | 4,613 | 4,966 | 6,042 | 6,323 | 6,864 | 7,934 | 9,673 | 11,326 | 12,701 |
| Taxes on Vehicles | 1,401 | 1,583 | 2,778 | 2,908 | 2,916 | 2,495 | 3,265 | 4,231 | 4,904 | 5,268 |
| Stamps and Registration fees | 3,191 | 3,283 | 4,193 | 5,636 | 6,013 | 5,157 | 7,598 | 8,607 | 10,529 | 10,492 |
| Land Revenue | 15 | 16 | 18 | 19 | 20 | 17 | 21 | 23 | 22 | 22 |
| Taxes on Goods and Passengers | 554 | 595 | 2,317 | 21 | 16 | 4 | 6 | 3 | 7 | 2 |
| Other Taxes | 337 | 448 | 385 | 344 | 266 | 481 | 410 | 585 | 432 | 202 |
| **(ii) Non-Tax Revenue** | **4,753** | **6,196** | **9,113** | **7,976** | **7,400** | **6,961** | **7,394** | **8,742** | **8,103** | **7,536** |
| **(iii) State's share of Union taxes and duties** | **5,496** | **6,597** | **7,298** | **8,255** | **7,111** | **6,438** | **9,722** | **10,378** | **12,345** | **14,065** |
| **(iv) Grants in aid from Government of India** | **6,379** | **5,678** | **5,185** | **7,073** | **10,522** | **12,248** | **7,599** | **7,113** | **8,356** | **6,885** |
| **2. Miscellaneous Capital Receipts** | **30** | **26** | **40** | **49** | **54** | **63** | **67** | **74** | **115** | **102** |
| **3. Recoveries of Loans and Advances** | **328** | **973** | **6,341** | **5,372** | **5,393** | **432** | **500** | **238** | **301** | **294** |
| **4. Total Revenue and Non debt capital receipts (1+2+3)** | **47,915** | **53,496** | **69,076** | **71,306** | **73,305** | **68,056** | **78,659** | **89,506** | **1,01,731** | **1,06,826** |
| **5. Public Debt Receipts** | **37,998** | **28,170** | **21,490** | **34,265** | **44,432** | **53,817** | **55,106** | **80,649** | **88,721** | **88,519** |
| Internal Debt (No Ways and Means Advances and Overdrafts) | 37,901 | 28,047 | 21,270 | 33,635 | 43,068 | 44,363 | 44,793 | 58,245 | 60,982 | 63,830 |
| Net transactions under Ways and Means Advances and Overdrafts | 0 | 0 | 79 | 505 | 1,262 | 4,977 | 2,776 | 21,134 | 25,994 | 23,230 |
| Loans and Advances from Government of India | 97 | 123 | 141(1) | 125 | 102 | 4,477 | 7,537 | 1,270 | 1,745 | 1,459 |
| **6. Total Receipts in the Consolidated Fund (4+5)** | **85,913** | **81,666** | **90,566** | **1,05,571** | **1,17,737** | **1,21,873** | **1,33,765** | **1,70,155** | **1,90,452** | **1,95,344** |
| **7. Contingency Fund Receipts** | **63** | **80** | **27** | **12** | **0** | **800** | **900** | **0** | **0** | **546** |
| **8. Public Account Receipts** | **29,056** | **32,108** | **33,894** | **40,785** | **45,047** | **53,761** | **55,671** | **70,111** | **78,102** | **80,161** |
| **9. Total Receipts of the State (6+7+8)** | **1,15,032** | **1,13,854** | **1,24,487** | **1,46,368** | **1,62,784** | **1,76,434** | **1,90,336** | **2,40,266** | **2,68,554** | **2,76,051** |

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Part B. Expenditure/Disbursement** | | | | | | | | | | |
| **10. Revenue Expenditure** | **59,236** | **68,403** | **73,257** | **77,155** | **84,848** | **89,946** | **98,425** | **1,06,406** | **1,13,196** | **1,25,849** |
| General Services (including interest payments) | 18,713 | 21,631 | 26,699 | 28,169 | 31,884 | 34,734 | 37,948 | 42,069 | 45,398 | 50,060 |
| Social Services | 21,539 | 25,473 | 28, 061 | 29,743 | 33,726 | 36,164 | 40,928 | 43,680 | 43,778 | 49,335 |
| Economic Services | 18,691 | 20,875 | 18,107 | 19,021 | 19,238 | 19,048 | 19,549 | 20,657 | 24,020 | 26,454 |
| Grants-in-Aid and Contributions | 293 | 424(1) | 390(1) | 222(1) | 0 | 0 | 0 | 0 | 0 | 0 |
| **11. Capital Expenditure** | **6,908** | **6,863** | **13,538** | **15,307** | **17,666** | **5,870** | **11,046** | **11,665** | **15,921** | **12,480** |
| General Services | 460 | 399 | 481 | 715 | 586 | 388 | 562 | 553 | 641 | 628 |
| Social Services | 1,540 | 1,587 | 3,173 | 3,805 | 3,234 | 2,986 | 5,471 | 3,756 | 4,438 | 4,819 |
| Economic Services | 4,908 | 4,877 | 9,884 | 10,787 | 13,846 | 2,496 | 5,013 | 7,356 | 10,842 | 7,033 |
| **12. Disbursement of Loans and Advances** | **13,250** | **4,515** | **1,395** | **756** | **1,309** | **926** | **966** | **2,462** | **4,055** | **3,161** |
| **13. Total Expenditure (10+11+12+15)** | **79,394** | **79,781** | **88,190** | **93,218** | **1,03,823** | **97,542** | **1,10,437** | **1,20,533** | **1,33,172** | **1,41,490** |
| **14. Repayments of Public Debt** | **7,215** | **5,276** | **6,339** | **17,184** | **15,776** | **29,498** | **25,473** | **53,021** | **59,194** | **57,540** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 7,039 | 5,090 | 6,074 | 16,480 | 14,250 | 24,191 | 22,542 | 31,672 | 32,990 | 34,100 |
| Net transactions under Ways and Means Advances and Overdraft | - | - | 79 | 505 | 1,262 | 4,977 | 2,776 | 21,134 | 25,994 | 23,230 |
| Loans and Advances from Government of India | 176 | 186 | 186 | 199 | 264 | 330 | 155 | 215 | 210 | 210 |
| **15. Appropriation to Contingency Fund** | **0** | **0** | **0** | **0** | **0** | **800** | **0** | **0** | **0** | **0** |
| **16. Total disbursement out of Consolidated Fund (13+14+15)** | **86,609** | **85,057** | **94,529** | **1,10,402** | **1,19,599** | **1,27,840** | **1,35,910** | **1,73,554** | **1,92,366** | **1,99,030** |
| **17. Contingency Fund disbursements** | **63** | **80** | **27** | **12** | **0** | **0** | **900** | **0** | **546** | **149** |
| **18. Public Account disbursements** | **28,650** | **29,276** | **31,171** | **37,386** | **42,171** | **50,245** | **51,728** | **67,825** | **74,037** | **76,253** |
| **19. Total disbursement by the State (16+17+18)** | **1,15,322** | **1,14,413** | **1,25,727** | **1,47,800** | **1,61,770** | **1,78,085** | **1,88,538** | **2,41,379** | **2,66,949** | **2,75,432** |
| ***Part C. Deficits/Surplus*** | | | | | | | | | | |
| **20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)** | **(-) 11,679** | **(-) 15,906** | **(-) 10,562** | **(-) 11,270** | **(-) 16,990** | **(-) 22,385** | **(-) 20,333** | **(-) 17,212** | **(-) 11,881** | **(-) 19,420** |
| **21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)** | **(-) 31,479** | **(-) 26,285** | **(-) 19,114** | **(-) 21,912** | **(-) 30,518** | **(-) 29,486** | **(-) 31,778** | **(-) 31,027** | **(-) 31,441** | **(-) 34,665** |
| **22. Primary Deficit (-)/Primary Surplus(+) (21+23)** | **(-) 23,195** | **(-) 15,743** | **(-) 7,153** | **(-) 8,361** | **(-) 14,930** | **(-) 12,371** | **(-) 13,416** | **(-) 10,931** | **(-) 9,836** | **(-) 10,446** |
| ***Part D. Other data*** | | | | | | | | | | |
| **23. Interest Payments (included in revenue expenditure)** | **8,284** | **10,542** | **11,961** | **13,551** | **15,588** | **17,115** | **18,362** | **20,096** | **21,605** | **24,219** |
| **24. Financial Assistance to local bodies etc.** | **10,766** | **12,647** | **9,844** | **10,078** | **11,337** | **13,012** | **12,446** | **11,673** | **12,139** | **13,356** |
| **25. Ways and Means Advances/Overdraft availed** | **0** | **0** | **79(2)** | **505(4)** | **1,262 (11)** | **4,977 (42)** | **2,776 (19)** | **21,134 (188)** | **25,994 (163)** | **23,230 (126)** |
| Ways and Means Advances availed (in days) | (0) | (0) | (2) | (4) | (11) | (42) | (18) | (184) | (163) | (126) |
| Overdraft availed (in days) | (0) | (0) | (0) | (0) | (0) | (0) | (1) | (4) | (0) | (0) |

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **26. Interest on Ways and Means Advances/ Overdraft** | **0** | **0** | **0.02** | **0.29** | **0.42** | **1.31** | **0.29** | **10.36** | **9.03** | **9.75** |
| **27. Gross State Domestic Product (GSDP)** | **4,95,504** | **5,61,424** | **6,38,832** | **6,98,940** | **7,38,052** | **7,30,442** | **8,77,269** | **9,74,732** | **10,85,510** | **12,13,951** |
| **28. Outstanding Fiscal liabilities (year-end)** | **1,20,718** | **1,46,371** | **1,64,076** | **1,84,216** | **2,15,562** | **2,38,708** | **2,63,950** | **2,93,122** | **3,26,622** | **3,60,967** |
| **29. Outstanding guarantees (year-end) (including interest)** | **16,886** | **8,260** | **14,187** | **18,273** | **20,770** | **23,053** | **24,343** | **23,058** | **24,215** | **23,932** |
| **30. Maximum amount guaranteed (year-end)** | **32,177** | **17,911** | **19,000** | **20,654** | **22,560** | **25,492** | **30,579** | **30,926** | **50,850** | **35,531** |
| **Part E: Fiscal Health Indicators (in *per cent*)** | | | | | | | | | | |
| **I Resource Mobilisation** | | | | | | | | | | |
| Own Tax Revenue/GSDP | 6.24 | 6.06 | 6.43 | 6.09 | 5.80 | 5.74 | 6.08 | 6.46 | 6.68 | 6.42 |
| Own Non-Tax Revenue/GSDP | 0.96 | 1.10 | 1.43 | 1.14 | 1.00 | 0.95 | 0.84 | 0.90 | 0.75 | 0.62 |
| Own Revenue/ GSDP | 7.20 | 7.16 | 7.86 | 7.23 | 6.81 | 6.69 | 6.93 | 7.36 | 7.43 | 7.04 |
| Own Revenue/ Total Expenditure | 44.94 | 50.42 | 56.94 | 54.24 | 48.38 | 50.11 | 55.03 | 59.49 | 60.53 | 60.41 |
| **II Expenditure Management** | | | | | | | | | | |
| Total Expenditure/GSDP | 16.02 | 14.21 | 13.80 | 13.34 | 14.07 | 13.35 | 12.59 | 12.37 | 12.27 | 11.66 |
| Total Expenditure/Revenue Receipts | 166.94 | 151.97 | 140.67 | 141.49 | 153.00 | 144.38 | 141.42 | 135.14 | 131.44 | 132.94 |
| Revenue Expenditure/Total Expenditure | 74.61 | 85.74 | 83.07 | 82.77 | 81.72 | 92.21 | 89.12 | 88.28 | 85.00 | 88.95 |
| Expenditure on Social and Economic Services/Total Expenditure | 58.79 | 66.20 | 67.16 | 67.97 | 67.46 | 62.22 | 64.25 | 62.60 | 62.38 | 61.94 |
| Capital Expenditure/Total Expenditure | 8.70 | 8.60 | 15.35 | 16.42 | 17.02 | 6.02 | 10.00 | 9.68 | 11.96 | 8.82 |
| Capital Expenditure/ GSDP | 1.39 | 1.22 | 2.12 | 2.19 | 2.39 | 0.80 | 1.26 | 1.20 | 1.47 | 1.03 |
| **III Management of Fiscal Imbalances** | | | | | | | | | | |
| Revenue Deficit/GSDP | (-) 2.36 | (-) 2.83 | (-) 1.65 | (-) 1.61 | (-) 2.30 | (-) 3.06 | (-) 2.32 | (-) 1.77 | (-) 1.09 | (-) 1.60 |
| Fiscal Deficit (Surplus)/GSDP | (-) 6.35 | (-) 4.68 | (-) 2.99 | (-) 3.14 | (-) 4.13 | (-) 4.04 | (-) 3.62 | (-) 3.18 | (-) 2.90 | (-) 2.86 |
| Primary Deficit (Surplus) /GSDP | (-) 4.68 | (-) 2.80 | (-) 1.12 | (-) 1.20 | (-) 2.02 | (-) 1.69 | (-) 1.53 | (-) 1.12 | (-) 0.91 | (-) 0.86 |
| **IV Debt Sustainability** | | | | | | | | | | |
| Outstanding Liabilities/GSDP | 24.36 | 26.07 | 25.68 | 26.36 | 29.21 | 32.68 | 30.09 | 30.07 | 30.09 | 29.73 |
| Interest Payments/Revenue Receipts | 17.42 | 20.08 | 19.08 | 20.57 | 22.97 | 25.33 | 23.51 | 22.53 | 21.32 | 22.76 |

# Appendix 1.2

## (Reference: Paragraph 1.1.4; Page 6)

## Abstract of receipts and disbursements for the year 2024-25

**(₹ in crore)**

| 2023-24 | Receipts | 2024-25 | 2023-24 | Disbursements | 2024-25 |
|---|---|---|---|---|---|
| **Section A: Revenue** | | | | | |
| **1,01,314.84** | **I. Revenue Receipts** | **1,06,429.41** | **1,13,195.69** | **I. Revenue Expenditure-** | **1,25,849.29** |
| 72,511.12 | Tax Revenue | 77,942.68 | **45,398.26** | **General Services** | **50,060.70** |
| 8,103.00 | Non-Tax Revenue | 7,536.20 | **43,777.53** | **Social Services-** | **49,334.76** |
| 12,345.35 | State's Share of Union Taxes | 14,065.65 | 16,816.61 | Education, Sports, Art and Culture | **18,582.71** |
| | Non-Plan Grants | | 6,086.42 | Health and Family Welfare | 7,268.49 |
| | Grants for State Plan Schemes | | 6,427.66 | Water Supply, Sanitation, Housing and Urban Development | 6,124.82 |
| | Grants for Central and Centrally Sponsored Plan Schemes | | 333.57 | Information and Broadcasting | 372.58 |
| 2,768.56 | Grants for Centrally Sponsored Scheme | 2,853.99 | 626.12 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 553.07 |
| 1,973.33 | Finance Commission Grants | 2,392.53 | 866.44 | Labour and Labour Welfare | 940.10 |
| 3,613.48 | Other Transfer/Grants to States | 1,638.36 | 12,607.06 | Social Welfare and Nutrition | 15,481.87 |
| | | | 13.65 | Others | 11.12 |
| | | | **24,019.90** | **Economic Services-** | **26,453.83** |
| | | | 4,909.65 | Agriculture and Allied Activities | 6,062.65 |
| | | | 3,658.13 | Rural Development | 4,535.26 |
| | | | | Special Areas Programmes | |
| | | | 2,615.02 | Irrigation and Flood Control | 2,420.93 |
| | | | 7,953.07 | Energy | 7,838.60 |
| | | | 797.29 | Industry and Minerals | 977.65 |
| | | | 3,929.15 | Transport | 4,474.05 |
| | | | 37.57 | Science, Technology and Environment | 30.20 |
| | | | 120.03 | General Economic Services | 114.49 |
| | | | | **Grants-in-aid and Contributions-** | |
| **11,880.86** | **II. Revenue deficit carried over to** | **19,419.88** | | **II. Revenue Surplus carried over** | |
| **Section B : Capital** | | | | | |
| **3,833.55** | **III. Opening Cash balance including Permanent Advances and Cash Balance Investment** | **5,438.02** | | **III. Opening Overdraft from Reserve Bank of India** | |
| **114.83** | **IV. Miscellaneous Capital Receipts** | **102.36** | **15,920.94** | **IV. Capital Outlay-** | **12,480.03** |
| | | | **640.61** | **General Services-** | **627.75** |
| | | | **4,437.93** | **Social Services-** | **4,819.37** |
| | | | 574.52 | Education, Sports, Art and Culture | 428.18 |
| | | | 1,154.36 | Health and Family Welfare | 1,339.49 |
| | | | 2,589.44 | Water Supply, Sanitation, Housing and Urban Development | 2,864.62 |
| | | | 60.49 | Information and Broadcasting | 90.00 |
| | | | 6.23 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 4.15 |
| | | | 37.61 | Social Welfare and Nutrition | 61.73 |
| | | | 15.28 | Others | 31.20 |

| 2023-24 | Receipts | 2024-25 | 2023-24 | Disbursements | 2024-25 |
|---|---|---|---|---|---|
| | | | **10,842.40** | **Economic Services-** | **7,032.90** |
| | | | 2,997.71 | Agriculture and Allied Activities | (-) 41.64 |
| | | | 1,232.16 | Rural Development | 672.62 |
| | | | | Special Areas Programmes | |
| | | | 2,623.65 | Irrigation and Flood Control | 3,080.84 |
| | | | 234.04 | Energy | 125.56 |
| | | | 183.19 | Industry and Minerals | 0.21 |
| | | | 3,355.46 | Transport | 2,885.28 |
| | | | 216.19 | General Economic Services | 310.03 |
| **301.15** | **V. Recoveries of Loans and Advances-** | **293.88** | **4,055.22** | **V. Loans and Advances disbursed-** | **3,161.48** |
| 101.75 | From Power Projects | 82.41 | 0.00 | For Power Projects | 0.00 |
| 74.93 | From Government Servants | 88.00 | 97.17 | To Government Servants | 94.52 |
| 124.47 | From Others | 123.47 | 3,958.05 | To Others | 3,066.96 |
| | **VI. Revenue Surplus brought down** | | | **VI. Revenue Deficit brought down** | |
| **88,720.82** | **VII. Public Debt Receipts-** | **88,519.04** | **59,194.20** | **VII. Repayment of Public Debt-** | **57,540.25** |
| | External debt | | | External debt | |
| 60,981.54 | Internal debt other than Ways and Means Advances and Overdrafts | 63,830.45 | 32,990.08 | Internal Debt other than Ways and Means Advances and Overdrafts | 34,099.94 |
| 25,994.12 | Net transactions under Ways and Means Advances | 23,230.03 | 25,994.12 | Net transactions under Ways and Means Advances | 23,230.03 |
| | Net transactions under Overdraft | | | Net transactions under Overdraft | |
| 1,745.16 | Loans and Advances from Central Government | 1,458.56 | 210.00 | Repayment of Loans and Advances to Central Government | 210.28 |
| | **VIII. Appropriation to Contingency Fund** | | | **VIII. Appropriation to Contingency Fund** | |
| | **IX. Amount transferred to Contingency Fund** | **545.95** | **545.95** | **IX. Expenditure from Contingency Fund** | **148.93** |
| **78,101.78** | **X. Public Account Receipts-** | **80,161.44** | **74,036.94** | **X. Public Account Disbursements-** | **76,252.83** |
| 3,484.04 | Small Savings and Provident Funds | 3,518.89 | 3,385.61 | Small Savings and Provident Funds | 3,503.85 |
| 2,523.27 | Reserve Funds | 2,540.90 | 543.67 | Reserve Funds | 226.20 |
| 1,849.07 | Suspense and Miscellaneous | 2,110.62 | 2,294.23 | Suspense and Miscellaneous | 2,120.86 |
| 12,361.36 | Remittance | 12,595.19 | 12,376.53 | Remittances | 12,628.62 |
| 57,884.04 | Deposits and Advances | 59,395.84 | 55,436.90 | Deposits and Advances | 57,773.30 |
| | **XI. Closing Overdraft from Reserve Bank of India** | | **5,438.02** | **XI. Cash Balance at end-** | **6,057.28** |
| | | | 0.54 | Cash in Treasuries and Local Remittances | 0.54 |
| | | | 373.36 | Deposits with Reserve Bank | 216.46 |
| | | | 4.14 | Departmental Cash Balance including permanent Advances | 11.09 |
| | | | 1,272.60 | Cash Balance Investment | 1,455.20 |
| | | | 3,787.38 | Earmarked Investments | 4,373.99 |
| | | | **0.00** | **Difference due to rounding** | **0.01** |
| **1,71,072.13** | **TOTAL** | **1,75,060.69** | **1,71,072.13** | **Total** | **1,75,060,69** |

**Source: Finance Accounts of respective years, Government of Haryana**

## Appendix 1.3

### (Reference: Paragraph 1.1.5; Page 6)

### Summarised financial position of the Government of Haryana as on 31 March 2025

**(₹ in crore)**

| As on 31 March 2024 | | | As on 31 March 2025 |
|---|---|---|---|
| | **Liabilities** | | |
| **2,80,772.24** | **Internal Debt -** | | **3,10,502.75** |
| 2,52,739.35 | Market Loans bearing interest | 2,89,639.35 | |
| 0.02 | Market Loans not bearing interest | 0.02 | |
| 5,352.10 | Special Securities issued to the National Small Saving Fund of the Central Government | 4,347.71 | |
| 22,680.77 | Loans from other Institutions | 16,515.67 | |
| - | Ways and Means Advances | | - |
| - | Overdrafts from Reserve Bank of India | | - |
| **15,285.21** | **Loans and Advances from Central Government -** | | **13,827.90** |
| | Pre 1984-85 Loans | | |
| 4.41 | Non-Plan Loans | 2.86 | |
| 456.43 | Loans for State Plan Schemes | 247.71 | |
| 15,364.37 | Other Loans for State/UTs with Legislature Schemes | 13,577.33 | |
| **1,000.00** | **Contingency Fund** | | **1,000.00** |
| **18,762.25** | **Small Savings, Provident Funds, etc.** | | **18,777.29** |
| **14,557.39** | **Deposits** | | **16,179.92** |
| **12,238.55** | **Reserve Funds** | | **14,553.25** |
| **-** | **Suspense and Miscellaneous Balances** | | **-** |
| **336.99** | **Remittance Balances** | | **303.55** |
| **-** | **Cumulative excess of receipts over expenditure** | | **-** |
| **3,43,492.63** | **TOTAL** | | **3,75,144.66** |
| | **Assets** | | |
| **1,56,410.71** | **Gross Capital Outlay on Fixed Assets -** | | **1,67,914.39** |
| 38,278.21 | Investments in shares of Companies, Corporations *etc.* | 38,306.53 | |
| 1,18,132.50 | Other Capital Outlay | 1,29,607.86 | |
| **14,328.46** | **Loans and Advances -** | | **18,070.05** |
| 730.49 | Loans for Power Projects | 648.08 | |
| 13,440.68 | Other Development Loans | 17,258.16 | |
| 157.29 | Loans to Government servants and Miscellaneous loans | 163.81 | |
| **0.74** | **Advances** | | **0.74** |
| **-** | **Remittance Balances** | **-** | **-** |
| **19.72** | **Suspense and Miscellaneous Balances** | | **29.96** |

| As on<br>31 March 2024 | | | As on<br>31 March 2025 |
|---|---|---|---|
| **5,438.02** | **Cash -** | | **6,057.28** |
| 0.54 | Cash in Treasuries and Local Remittances | 0.54 | |
| 373.36 | Deposits with Reserve Bank | 216.46 | |
| 4.03<br>0.11 | Departmental Cash Balance<br>Permanent Advances | 10.98<br>0.11 | |
| | Security Deposits | - | |
| 3,787.38 | Investment of Earmarked Funds | 4,373.99 | |
| 1,272.60 | Cash Balance Investments | 1,455.20 | |
| **1,66,749.02** | **Deficit on Government Account -** | | **1,82,923.30*** |
| 11,880.86 | (i) Revenue Surplus/deficit of the current year | 19,419.88 | |
| - | (ii) Appropriation to Contingency Fund | - | |
| 1,54,868.16 | (iii) Accumulated deficit at the beginning of the year | 1,66,749.02 | |
| | **Less:** Performa correction on account of back to back loans by Central Government. | 3,245.60 | |
| **0.01** | **Difference due to rounding** | | **0.01** |
| **545.95** | **Contingency Fund** | | **148.93** |
| **3,43,492.63** | **TOTAL** | | **3,75,144.66** |

**Source: Finance Accounts of respective years, Government of Haryana**

**Explanatory Notes:**

**The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.2, indicates the position on cash basis, as opposed to accrual basis in commercial accounting.**

*** Decreased by Proforma correction on account of back to back loans by Central Government.**

# Appendix 2.1

## (Reference: Paragraph 2.5.2; Page 65)

## Cases where supplementary provision (₹ three crore or more in each case) proved unnecessary

**(₹ in crore)**

| Sr. No. | Name of the Grant | Original | Supplementary | Expenditure | Saving out of Original Provision |
|---|---|---|---|---|---|
| | **Revenue Voted** | | | | |
| 1 | 2-Governor and Council of Ministers | 186.15 | 15.00 | 181.32 | (-) 4.83 |
| 2 | 3-General Administration/Elections | 1,277.53 | 64.66 | 858.19 | (-) 419.34 |
| 3 | 4-Revenue and Disaster Management/Fire Office (Fire Services)/ Excise and Taxation | 2,874.97 | 279.25 | 2,614.48 | (-) 260.49 |
| 4 | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/ Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 7,751.55 | 537.25 | 7,713.09 | (-) 38.46 |
| 5 | 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 16,496.52 | 7.56 | 15,929.52 | (-) 567.00 |
| 6 | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 6,115.43 | 1,000.02 | 4,804.88 | (-) 1,310.55 |
| 7 | 11-Co-Operation/Food Civil Supplies and Consumer Affair | 1,994.06 | 389.84 | 1,568.19 | (-) 425.87 |
| 8 | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 21,277.08 | 460.22 | 19,815.57 | (-) 1,461.51 |
| 9 | 13-Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 595.08 | 30.35 | 418.68 | (-) 176.40 |
| 10 | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 8,262.52 | 482.80 | 7,268.38 | (-) 994.14 |
| 11 | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair) | 1,178.74 | 30.00 | 942.97 | (-) 235.77 |
| 12 | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 14,394.75 | 314.02 | 10,171.21 | (-) 4,223.54 |
| | **Total** | **82,404.38** | **3,610.97** | **72,286.48** | **(-) 10,117.90** |
| | **Capital Voted** | | | | |
| 13 | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/ Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 410.01 | 130.00 | 386.65 | (-) 23.36 |
| 14 | 7-Loans and Advances by State Government | 1,069.12 | 120.00 | 397.88 | (-) 671.24 |
| 15 | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 1,780.70 | 3.00 | 1,162.29 | (-) 618.41 |
| 16 | 13-Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 298.50 | 241.14 | 255.95 | (-) 42.55 |
| 17 | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 2,175.03 | 604.70 | 2,158.19 | (-) 16.84 |
| 18 | 17-Public Works (Building and Roads)/Transport/Civil Aviation | 5,191.56 | 22.60 | 3,287.61 | (-) 1,903.95 |
| 19 | 19-Energy Department (Power, New and Renewable Energy)/ Industries & Commerce/MSME/Irrigation and Water Resources | 3,499.52 | 50.00 | 3,061.44 | (-) 438.08 |
| 20 | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 3,679.10 | 889.00 | 3,595.15 | (-) 83.95 |
| | **Total** | **18,103.54** | **2,060.44** | **14,305.16** | **(-) 3,798.38** |
| | **Grand Total** | **1,00,507.92** | **5,671.41** | **86,591.64** | **(-) 13,916.28** |

# Appendix 2.2

## (Reference: Paragraph 2.5.2; Page 65)

## Cases where supplementary provision (₹ three crore or more in each case) proved excessive

**(₹ in crore)**

| Sr. No. | Name of the Grant | Original | Supplementary | Total | Expenditure | Excessive Supplementary provisions (Savings) |
|---|---|---|---|---|---|---|
| | **Revenue Voted** | | | | | |
| 1 | 16-Social Justice, Empowerment/Welfare Of Schedule Castes and Backward Classes & Antodaya (Sewa)/Welfare of Ex-Servicemen | 12,061.98 | 1,121.68 | 13,183.66 | 12,702.29 | (-) 481.37 |
| 2 | 17-Public Works (Building and Roads)/ Transport/Civil Aviation | 5,336.17 | 787.71 | 6,123.88 | 5,750.69 | (-) 373.19 |
| 3 | 19-Energy Department (Power, New and Renewable Energy)/Industries & Commerce/ MSME/Irrigation and Water Resources | 10,705.13 | 1,359.46 | 12,064.59 | 11,814.23 | (-) 250.36 |
| | **Total** | **28,103.28** | **3,268.85** | **31,372.13** | **30,267.21** | **(-) 1,104.92** |

# Appendix 2.3

## (Reference: Paragraph 2.5.3; Page 67)

## Details of Budget, expenditure and savings under 20 Grants

**(₹ in crore)**

| Grant No. and Name of Grant | Original Budget | Supple-mentary | Total Budget | Actual Expenditure | Saving (-)/ Excess (+) | Surrendered Amount |
|---|---|---|---|---|---|---|
| 1 Vidhan Sabha | 148.89 | 0.00 | 148.89 | 81.65 | (-) 67.24 | 68.08 |
| 2 Governor and Council of Ministers | 209.81 | 15.00 | 224.81 | 200.64 | (-) 24.17 | 25.25 |
| 3 General Administration/Elections | 1,400.80 | 64.66 | 1,465.46 | 890.33 | (-) 575.13 | 582.71 |
| 4 Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation | 3,324.97 | 279.25 | 3,604.22 | 2,790.31 | (-) 813.91 | 1,242.21 |
| 5 Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 8,438.42 | 667.25 | 9,105.67 | 8,348.27 | (-) 757.40 | 781.13 |
| 6 Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 42,130.45 | 9.57 | 42,140.02 | 40,438.32 | (-) 1,701.70 | 18,321.83 |
| 7 Loans and Advances by State Government | 1,069.12 | 120.00 | 1,189.12 | 397.88 | (-) 791.24 | 791.42 |
| 8 Public Debt | 64,044.20 | 0.00 | 64,044.20 | 57,540.25 | (-) 6,503.95 | 0.00 |
| 9 Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 8,176.41 | 1,000.04 | 9,176.45 | 5,877.68 | (-) 3,298.77 | 3,293.77 |
| 11 Co-Operation/Food Civil Supplies and Consumer Affair | 17,307.67 | 389.84 | 17,697.51 | 15,086.28 | (-) 2,611.23 | 3,115.76 |
| 12 Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 23,057.78 | 463.22 | 23,521.00 | 20,977.86 | (-) 2,543.14 | 2,678.51 |
| 13 Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 893.58 | 271.49 | 1,165.07 | 674.63 | (-) 490.44 | 602.37 |
| 14 Health/Medical Education & Research/Ayush/Food and Drug Administration | 10,437.80 | 1,087.50 | 11,525.30 | 9,426.68 | (-) 2,098.62 | 2,400.28 |
| 15 Labour/Youth Empowerment & Entrepreneurship (Skill Development &Industrial Training, Employment, Youth Affair) | 1,444.52 | 30.00 | 1,474.52 | 1,024.24 | (-) 450.28 | 449.02 |
| 16 Social Justice, Empowerment/Welfare Of Schedule Castes and Backward Classes & Antodaya (Sewa)/Welfare of Ex-Servicemen | 12,111.49 | 1,121.68 | 13,233.17 | 12,710.19 | (-) 522.98 | 527.06 |
| 17 Public Works (Building and Roads)/Transport/Civil Aviation | 10,607.78 | 810.31 | 11,418.09 | 9,111.18 | (-) 2,306.91 | 3,131.20 |
| 18 Information, Public Relation, Language and Culture/Printing & Stationery | 611.38 | 0.00 | 611.38 | 494.85 | (-) 116.53 | 137.53 |
| 19 Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources | 14,224.65 | 1,409.46 | 15,634.11 | 14,886.67 | (-) 747.44 | 2,000.89 |
| 20 Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 18,074.15 | 1,203.22 | 19,277.37 | 13,766.85 | (-) 5,510.52 | 5,993.39 |
| **Total** | **2,37,713.87** | **8,942.49** | **2,46,656.36** | **2,14,724.76** | **(-) 31,931.60** | **46,142.41** |

# Appendix 2.4

## (Reference: Paragraph 2.5.3; Page 67)

## Unnecessary/excess/insufficient re-appropriation of funds more than ₹ three crore or more in each case

| Sr. No. | Head of Accounts | Original Budget | Supplementary | Re-appropriation | Total | Actual | Final Excess (+)/ Savings (-) |
|---|---|---|---|---|---|---|---|
| | **Grant No.4- Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation** | | | | | | |
| 1 | 2043-101-51 Collection Charges | 0.70 | 0.00 | 30.44 | 31.14 | 0.00 | (-) 31.14 |
| 2 | 2053-093-99 District Establishments | 315.38 | 0.00 | (-) 94.46 | 220.92 | 264.45 | 43.53 |
| 3 | 2053-094-99 Sub-Divisional Establishment | 36.59 | 0.00 | (-) 12.92 | 23.67 | 36.87 | 13.20 |
| 4 | 2053-101-99 Establishment | 21.92 | 230.00 | (-) 37.50 | 214.42 | 217.77 | 3.35 |
| 5 | 2245-02-101-97 Supply of seeds, fertilizers and agriculture implements | 160.00 | 0.00 | (-) 153.68 | 6.32 | 47.08 | 40.76 |
| 6 | 2245-05-101-99 Transfer to Reserve Funds and Deposit Accounts - State Disaster Response Fund | 758.00 | 0.00 | (-) 404.25 | 353.75 | 606.40 | 252.65 |
| 7 | 4059-60-051-97 Excise and Taxation | 200.00 | 0.00 | (-) 158.14 | 41.86 | 51.96 | 10.10 |
| 8 | 4216-01-116-98 District Administration | 50.00 | 0.00 | (-) 10.29 | 39.71 | 42.82 | 3.11 |
| | **Grant No. 5- Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority)** | | | | | | |
| 9 | 2014-114-99-98 Establishment Expenses | 72.70 | 0.00 | (-) 17.53 | 55.17 | 58.93 | 3.76 |
| 10 | 4059-60-051-96 Jails | 150.00 | 130.00 | (-) 39.84 | 240.16 | 255.92 | 15.76 |
| | **Grant No. 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA)** | | | | | | |
| 11 | 2049-01-101-99 Interest on Market Loans Bearing Interest | 20,375.00 | 0.00 | (-) 737.80 | 19,637.20 | 20,063.14 | 425.94 |
| 12 | 2049-04-101-99 Block Loans | 38.00 | 0.00 | (-) 37.95 | 0.05 | 95.06 | 95.01 |
| | **Grant No. 10 - Agriculture & Farmers' Welfare/ Horticulture/Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife** | | | | | | |
| 13 | 2406-02-800-98 Extension of Zoo and Deer Parks | 8.00 | 0.00 | (-) 4.51 | 3.49 | 7.29 | 3.80 |
| 14 | 2406-04-103-96 Net Present Value of Forest Land | 108.00 | 0.00 | (-) 99.22 | 8.78 | 38.35 | 29.57 |
| 15 | 4403-101-99-99 State Assistance | 86.00 | 0.00 | (-) 57.94 | 28.06 | 31.16 | 3.10 |
| | **Grant No. 12 - Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development** | | | | | | |
| 16 | 2202-01-111-99 Sarva Shiksha Abhiyan | 550.00 | 115.80 | (-) 187.70 | 478.10 | 593.88 | 115.78 |
| 17 | 2202-01-793-99 Sarv Shiksha Abhiyan | 140.00 | 35.65 | (-) 29.62 | 146.03 | 181.68 | 35.65 |
| 18 | 2202-02-109-86 Rashtriya Madhyamik Shiksha Abhiyan (RMSA) | 500.00 | 91.13 | (-) 255.58 | 335.55 | 426.68 | 91.13 |
| 19 | 2202-02-793-98 Rashtriya Madhyamik Shiksha Abhiyan (RMSA) | 89.24 | 24.37 | (-) 24.41 | 89.20 | 113.57 | 24.37 |
| 20 | 2202-03-103-99 Institutes | 972.78 | 0.00 | 3.76 | 976.54 | 969.85 | (-) 6.69 |
| 21 | 2235-02-102-92 Integrated Child Development Services Schemes (WCD) | 780.00 | 15.00 | 186.43 | 981.43 | 774.79 | (-) 206.64 |
| 22 | 4235-02-102-99-98 State Contribution | 35.00 | 3.00 | (-) 37.94 | 0.06 | 9.98 | 9.92 |
| | **Grant No. 13 - Sports/Heritage & Tourism (Archaeology, Museum, Tourism)** | | | | | | |
| 23 | 2205-103-96 Protection / Preservation Development of Ancient Monuments Sites | 20.00 | 0.00 | (-) 13.19 | 6.81 | 13.03 | 6.22 |
| 24 | 4202-03-102-99 Sports Infrastructure Scheme | 80.00 | 0.00 | (-) 22.16 | 57.84 | 63.76 | 5.92 |
| 25 | 4202-04-106-99 Buildings (Archaeology) | 15.00 | 241.14 | (-) 214.26 | 41.88 | 137.39 | 95.51 |
| | **Grant No. 14 - Health/Medical Education & Research/Ayush/Food and Drug Administration** | | | | | | |
| 26 | 2210-01-110-49 Strengthening of Urban Hospitals and Dispensaries | 1,202.91 | 0.00 | (-) 15.51 | 1,187.40 | 1,220.04 | 32.64 |

| Sr. No. | Head of Accounts | Original Budget | Supplementary | Re-appropriation | Total | Actual | Final Excess (+)/ Savings (-) |
|---|---|---|---|---|---|---|---|
| 27 | 2210-01-110-96 Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions | 150.00 | 0.00 | (-) 47.60 | 102.40 | 112.99 | 10.59 |
| 28 | 2210-03-103-84 Grant-in-aid under NRHM | 892.00 | 0.00 | (-) 176.20 | 715.80 | 721.27 | 5.47 |
| 29 | 4210-01-110-99 Buildings Renamed as Infrastructure/ Administrative Expenses | 300.00 | 201.59 | (-) 223.56 | 278.03 | 478.55 | 200.52 |
| 30 | 4210-03-105-88 Government Medical College and Hospital in Mohindergarh (at Narnaul) | 130.00 | 0.00 | (-) 110.00 | 20.00 | 65.70 | 45.70 |
| | **Grant No. 17 - Public Works (Building and Roads)/Transport/Civil Aviation** | | | | | | |
| 31 | 3054-04-337-98 Rural Roads | 400.00 | 310.00 | 102.94 | 812.94 | 841.23 | 28.29 |
| 32 | 3055-201-98 B-Operations | 2,312.81 | 57.70 | (-) 123.01 | 2,247.50 | 2,278.77 | 31.27 |
| 33 | 5054-03-337-87 Construction Strengthening/ Widening and Upgradation of Roads under CRIF | 150.00 | 0.00 | (-) 36.64 | 113.36 | 110.00 | (-) 3.36 |
| 34 | 5054-03-337-88-99 Construction strengthening/ widening and improvement of roads for State Scheme | 350.00 | 0.00 | 50.74 | 400.74 | 406.08 | 5.34 |
| 35 | 5054-04-101-84-99 Construction of Bridges and Railway Over Bridges under State Scheme | 200.00 | 0.00 | (-) 34.85 | 165.15 | 171.09 | 5.94 |
| 36 | 5054-04-337-98-99 Construction strengthening/ widening and bye passes of roads for State Scheme | 1,200.00 | 0.00 | (-) 68.41 | 1,131.59 | 1,152.25 | 20.66 |
| 37 | 5054-04-337-99-98 Construction strengthening/ widening under National Capital Region Scheme | 130.00 | 0.00 | (-) 56.79 | 73.21 | 78.30 | 5.09 |
| 38 | 5054-04-337-99-99 Construction strengthening /widening and improvement of roads for State Scheme | 70.00 | 0.00 | (-) 6.00 | 64.00 | 58.49 | (-) 5.51 |
| 39 | 5055-050-78 Purchase of Land and Construction of Building for Regulatory Wing | 200.00 | 0.00 | (-) 180.79 | 19.21 | 116.84 | 97.63 |
| | **Grant No. 18 - Information, Public Relation, Language and Culture/Printing & Stationery** | | | | | | |
| 40 | 2220-60-003-99 Research and Reference Section | 50.00 | 0.00 | (-) 30.90 | 19.10 | 28.88 | 9.78 |
| 41 | 2220-60-101-97 Advertising and Visual Publicity | 30.00 | 0.00 | 5.73 | 35.73 | 44.97 | 9.24 |
| | **Grant No. 19 - Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources** | | | | | | |
| 42 | 2705-188-99 Mobilizing the resources for expanding coverage of micro irrigation under Micro Irrigation Fund | 100.00 | 0.00 | (-) 81.39 | 18.61 | 25.00 | 6.39 |
| 43 | 4700-13-789-99 Reh. of Canal Network Improvement in rehabilitation of Water Courses in Scheduled Castes Population in the State | 150.00 | 0.00 | 139.88 | 289.88 | 107.84 | (-) 182.04 |
| 44 | 4701-07-800-98 NABARD-Construction of Canal | 200.00 | 0.00 | (-) 180.19 | 19.81 | 214.92 | 195.11 |
| | **Grant No. 20 - Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering** | | | | | | |
| 45 | 2215-01-101-99-97 Canal Water Charges | 3.00 | 30.00 | (-) 24.18 | 8.82 | 14.26 | 5.44 |
| 46 | 2215-01-101-99-98 Maintenance Charges | 100.00 | 20.00 | 42.96 | 162.96 | 169.77 | 6.81 |
| 47 | 2215-01-102-97 Rural Water Supply Programme | 704.60 | 160.00 | (-) 613.83 | 250.77 | 893.28 | 642.51 |
| 48 | 4215-01-101-93 Implementation of AMRUT-II for Water Supply | 656.00 | 0.00 | (-) 397.87 | 258.13 | 172.09 | (-) 86.04 |
| 49 | 4215-01-101-99-99 Augmentation Water Supply | 60.00 | 50.00 | (-) 21.03 | 88.97 | 83.97 | (-) 5.00 |
| 50 | 4215-01-102-93-90 Mahagram Yojana for updation of Drinking Water Supply in Village | 25.00 | 10.00 | 7.71 | 42.71 | 31.94 | (-) 10.77 |
| 51 | 4215-01-102-93-94 Augmentation Water Supply | 160.00 | 150.00 | 207.33 | 517.33 | 608.16 | 90.83 |
| 52 | 4215-01-102-98-99 NRDWP-Coverage Central Renamed Jal Jeevan Mission (JJM)-Coverage | 526.00 | 0.00 | (-) 263.00 | 263.00 | 213.27 | (-) 49.73 |
| 53 | 4215-01-789-96 Special Component Plan for Scheduled Castes under Augmentation of Rural Water Supply | 40.00 | 50.00 | 36.10 | 126.10 | 147.07 | 20.97 |
| 54 | 4215-01-789-97 Special Component Plan for Scheduled Castes under NABARD | 50.00 | 0.00 | 22.04 | 72.04 | 87.45 | 15.41 |
| 55 | 4215-02-101-89 Implementation of AMRUT-II for Sewerage | 144.00 | 0.00 | (-) 72.55 | 71.45 | 53.59 | (-) 17.86 |
| 56 | 4711-01-201-98 Urban Storm Water Drainage Work | 40.00 | 20.00 | 64.85 | 124.85 | 133.96 | 9.11 |

# Appendix 2.5

## (Reference: Paragraph 2.5.3; Page 68)

## Unnecessary/Inadequate re-appropriation of funds under Grant No. 12

**(₹ in crore)**

| Sr. No. | Name of Scheme (Classification of scheme) | Budget | Re-appropriation | Total | Expenditure | Saving (-)/ Excess (+) |
|---|---|---|---|---|---|---|
| | **Reduction of provision through Re-appropriation orders, which was excess expenditure occurred** | | | | | |
| 1 | Sarva Shiksha Abhiyan (2202-01-111-99-51) | 665.80 | (-) 187.70 | 478.10 | 593.89 | 115.79 |
| 2 | Government Secondary Schools (109) Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86-51) | 591.13 | (-) 255.58 | 335.55 | 426.69 | 91.14 |
| 3 | Special Central Assistance for Scheduled Caste Component Plan (793) Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-793-98-51) | 113.61 | (-) 24.41 | 89.20 | 113.57 | 24.37 |
| 4 | Sarv Shiksha Abhiyan under Special Component for Scheduled Castes (2202-01-793-99-51) | 175.65 | (-) 29.62 | 146.03 | 181.68 | 35.65 |
| 5 | Secondary School Buildings (4202-01-202-99-51) | 150.00 | (-) 57.70 | 92.30 | 93.70 | 1.40 |
| 6 | College Buildings (4202-01-203-99-51) | 50.00 | (-) 50.00 | 0.00 | 47.34 | 47.34 |
| 7 | Polytechnics Buildings (4202-02-104-99-51) | 20.00 | (-) 20.00 | 0.00 | 12.56 | 12.56 |
| 8 | Buildings (Engineering Colleges) (4202-02-105-99-51) | 5.00 | (-) 5.00 | 0.00 | 0.15 | 0.15 |
| 9 | Construction of Hostels for Scheduled Castes Students in Polytechnics (4202-02-789-99-51) | 7.00 | (-) 7.00 | 0.00 | 1.96 | 1.96 |
| 10 | Construction of Anganwadi Centres- State Contribution (4235-02-102-99-98) | 38.00 | (-) 37.94 | 0.06 | 9.99 | 9.93 |
| 11 | Home-cum-Vocational Training Production Centres for Young Girls/Women & Destitute Women and Widows (4235-02-103-99-51) | 31.00 | (-) 30.81 | 0.19 | 0.32 | 0.13 |
| 12 | Construction of Anganwari Centre (4235-02-789-99-51) | 8.00 | (-) 8.00 | 0.00 | 1.04 | 1.04 |
| | **Augmentation of provision proved injudicious** | | | | | |
| 1 | Institutes (2202-03-103-99-51) | 972.78 | 3.76 | 976.54 | 969.85 | (-) 6.69 |
| 2 | Integrated Child Development Services Schemes (WCD) (2235-02-102-92-51) | 795.00 | 186.43 | 981.43 | 774.79 | (-) 206.64 |

# Appendix 2.6

## (Reference: Paragraph 2.5.3; Page 68)

## Unnecessary/Inadequate re-appropriation of funds under Grant No. 17

(₹ in crore)

| Sr. No. | Name of Scheme (Classification of scheme) | Budget | Re-appropriation | Total | Expenditure | Saving (-)/ Excess (+) |
|---|---|---|---|---|---|---|
| | **Reduction of provision through Re-appropriation orders, which was excess expenditure occurred** | | | | | |
| 1 | Establishment Expenses under Central Offices (P-01-3055-001-99-98) | 64.59 | (-) 12.04 | 52.55 | 52.71 | 0.16 |
| 2 | F-Other Expenditure under Haryana Roadways (P-01-3055-201-96) | 125.50 | (-) 125.50 | 0.00 | 125.50 | 125.50 |
| 3 | C-Repair and Maintenance under Haryana Roadways (P-01-3055-201-97) | 255.69 | (-) 54.18 | 201.51 | 204.28 | 2.77 |
| 4 | B-Operations under Haryana Roadways (P-01-3055-201-98) | 2,370.51 | (-) 123.01 | 2,247.50 | 2,278.77 | 31.27 |
| 5 | Construction of Bridges and Railway Over Bridges under State Scheme under Capital Outlay on Roads and Bridges (P-01-5054-04-101-84-99) | 200.00 | (-) 34.85 | 165.15 | 171.09 | 5.94 |
| 6 | Upgradation of rural roads in Ambala Circle CFC under Rural Road under PMGSY Scheme (P-01-5054-04-337-49-99) | 138.00 | (-) 137.62 | 0.38 | 0.85 | 0.47 |
| 7 | Construction strengthening/ widening and bye passes of roads for NABARD Scheme under Rural Road under PMGSY Scheme (P-01-5054-04-337-98-97) | 170.00 | (-) 63.98 | 106.02 | 107.76 | 1.74 |
| 8 | Construction strengthening/widening and bye passes of roads for State Scheme under Rural Road (P-01-5054-04-337-98-99) | 1,200.00 | (-) 68.41 | 1,131.59 | 1,152.25 | 20.66 |
| 9 | Construction strengthening/ widening under National Capital Region Scheme under District Roads (P-01-5054-04-337-99-98) | 130.00 | (-) 56.79 | 73.21 | 78.30 | 5.09 |
| 10 | State Contribution under Construction/ Widening & Strengthening/Special Repair of roads in the Scheduled Castes Population area (P-01-5054-04-789-99-99) | 70.00 | (-) 57.01 | 12.99 | 13.86 | 0.87 |
| 11 | Construction of New Railway Lines in Haryana State under Other Expenditure (P-01-5054-80-800-98) | 50.00 | (-) 49.26 | 0.74 | 1.27 | 0.53 |
| 12 | Research under Other Expenditure (P-01-5054-80-800-99) | 80.00 | (-) 9.83 | 70.17 | 72.88 | 2.71 |
| 13 | Haryana Roadways Depots under Lands and Buildings (P-01-5055-050-78) | 200.00 | (-) 180.79 | 19.21 | 116.40 | 97.19 |
| | **Total** | **5,054.29** | **(-) 973.27** | **4,081.02** | **4,375.92** | **294.90** |
| | **Reduction of provision through Re-appropriation orders proved unnecessary** | | | | | |
| 1 | Road works under State Highways (P-01-3054-03-337-51) | 90.00 | (-) 20.67 | 69.33 | 67.76 | (-) 1.57 |
| 2 | Construction Strengthening/ Widening and Upgradation of Roads under CRIF under Road Works (P-01-5054-03-337-87) | 150.00 | (-) 36.64 | 113.36 | 110.00 | (-) 3.36 |
| 3 | Widening (5.50m to 7.00m) Strengthening & IPB on (MES) from KM 0 to 11.50m in Gurugram & Nuh District under Road Works (P-01-5054-04-337-48-99) | 9.19 | (-) 4.47 | 4.72 | 4.66 | (-) 0.06 |
| 4 | Construction strengthening /widening and improvement of roads for State Scheme under District Roads (P-01-5054-04-337-99-99) | 70.00 | (-) 6.00 | 64.00 | 58.49 | (-) 5.51 |
| 5 | NABARD Contribution under Construction/ Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area (P-01-5054-04-789-99-98) | 55.00 | (-) 20.02 | 34.98 | 32.86 | (-) 2.12 |
| | **Total** | **374.19** | **(-) 87.80** | **286.39** | **273.77** | **(-) 12.62** |

| Sr. No. | Name of Scheme (Classification of scheme) | Budget | Re-appropriation | Total | Expenditure | Saving (-)/ Excess (+) |
|---|---|---|---|---|---|---|
| | **Augmentation of provision proved insufficient** | | | | | |
| 1 | Rural Roads under Road Works (P-01-3054-04-337-98) | 710.00 | 102.94 | 812.94 | 841.23 | 28.29 |
| 2 | Construction of Bridges and Railway Over Bridges under State Scheme under Construction of Bridges in Haryana State (P-01-5054-03-101-81-99) | 50.00 | 41.48 | 91.48 | 93.85 | 2.37 |
| 3 | Construction strengthening/ widening and improvement of roads for State Scheme under Construction of Roads in Haryana State (P-01-5054-03-337-88-99) | 350.00 | 50.74 | 400.74 | 406.08 | 5.34 |
| | **Total** | **1,110.00** | **195.16** | **1,305.16** | **1,341.16** | **36.00** |

# Appendix 2.7

## (Reference: Paragraph 2.5.4; Page 69)

## Grants having persistent savings (exceeding ₹ 100 crore) during 2022-25

| Sr. No. | Name of the Grant | Savings (₹ in crore) | | |
|---|---|---|---|---|
| | | 2022-23 | 2023-24 | 2024-25 |
| | **Revenue Voted** | | | |
| 1. | 3-General Administration/Elections | 353.66 | 575.31 | 484.00 |
| 2. | 4-Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation | 607.29 | 1,337.03 | 539.74 |
| 3. | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 1,471.27 | 570.23 | 575.71 |
| 4. | 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 689.37 | 839.06 | 574.56 |
| 5. | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 1,418.12 | 2,832.57 | 2,310.57 |
| 6. | 11-Co-Operation/Food Civil Supplies and Consumer Affair | 1,036.60 | 269.30 | 815.71 |
| 7. | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 3,049.17 | 3,453.04 | 1,921.73 |
| 8. | 13-Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 185.00 | 166.68 | 206.75 |
| 9. | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 1,057.42 | 618.63 | 1,476.94 |
| 10. | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development &Industrial Training, Employment, Youth Affair) | 826.20 | 796.07 | 265.77 |
| 11. | 16-Social Justice, Empowerment/Welfare Of Schedule Castes and Backward Classes & Antodaya (Sewa)/Welfare of Ex-Servicemen | 957.29 | 979.53 | 481.37 |
| 12. | 17-Public Works (Building and Roads)/Transport/Civil Aviation | 1,035.69 | 1,341.72 | 373.19 |
| 13. | 19-Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources | 530.00 | 2,041.22 | 250.36 |
| 14. | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 2,480.46 | 4,463.34 | 4,537.56 |
| | **Revenue Charged** | | | |
| 15. | 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 1,066.91 | 644.94 | 922.46 |
| | **Capital Voted** | | | |
| 16. | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 150.05 | 182.51 | 153.36 |
| 17. | 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 325.05 | 220.28 | 204.68 |
| 18. | 7-Loans and Advances by State Government | 251.89 | 740.24 | 791.24 |
| 19. | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 646.65 | 1,165.09 | 987.09 |
| 20. | 11-Co-Operation/Food Civil Supplies and Consumer Affair | 5,410.49 | 2,495.59 | 1,795.48 |
| 21. | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 872.92 | 676.60 | 621.41 |
| 22. | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 533.90 | 839.71 | 621.54 |
| 23. | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair) | 36.01 | 267.75 | 184.51 |
| 24. | 17-Public Works (Building and Roads)/Transport/Civil Aviation | 503.68 | 1,516.40 | 1,926.55 |
| 25. | 19-Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources | 2,132.29 | 1,315.68 | 488.08 |
| 26. | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 7,070.00 | 3,638.50 | 972.95 |

# Appendix 2.8

## (Reference: Paragraph 2.5.4; Page 69)

## Grant-wise percentage of utilisation of budget and savings during 2024-25

**(₹ in crore)**

| Sr. No. | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of utilisation |
|---|---|---|---|---|---|
| | **Range of Utilisation 30 to 50 *per cent*** | | | | |
| 1 | 7-Loans and Advances by State Government | 1,189.12 | 397.88 | (-) 791.24 | 33 |
| | **Total** | **1,189.12** | **397.88** | **(-) 791.24** | |
| | **Range of Utilisation 50 to 70 *per cent*** | | | | |
| 1 | 1-Vidhan Sabha | 148.89 | 81.65 | (-) 67.24 | 55 |
| 2 | 3-General Administration/Elections | 1,465.46 | 890.32 | (-) 575.14 | 61 |
| 3 | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/ Environment, Forest and Wildlife | 9,176.45 | 5,877.68 | (-) 3,298.77 | 64 |
| 4 | 13-Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 1,165.07 | 674.63 | (-) 490.44 | 58 |
| 5 | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair) | 1,474.52 | 1,024.24 | (-) 450.28 | 69 |
| | **Total** | **13,430.39** | **8,548.52** | **(-) 4,881.87** | |
| | **Range of Utilisation 70 to 90 *per cent*** | | | | |
| 1 | 2-Governor and Council of Ministers | 224.81 | 200.64 | (-) 24.17 | 89 |
| 2 | 4-Revenue and Disaster Management/Fire Office (Fire Services)/ Excise and Taxation | 3,604.22 | 2,790.31 | (-) 813.91 | 77 |
| 3 | 11-Co-Operation/Food Civil Supplies and Consumer Affair | 17,697.51 | 15,086.28 | (-) 2,611.23 | 85 |
| 4 | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 23,521.00 | 20,977.86 | (-) 2,543.14 | 89 |
| 5 | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 11,525.30 | 9,426.68 | (-) 2,098.62 | 82 |
| 6 | 17-Public Works (Building and Roads)/Transport/Civil Aviation | 11,418.09 | 9,111.18 | (-) 2,306.91 | 80 |
| 7 | 18-Information, Public Relation, Language and Culture/Printing & Stationery | 611.38 | 494.85 | (-) 116.53 | 81 |
| 8 | 20-Town and Country Planning/Urban Estates (Urban Development)/ Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/Public Health Engineering | 19,277.37 | 13,766.85 | (-) 5,510.52 | 71 |
| | **Total** | **87,879.68** | **71,854.65** | **(-) 16,025.03** | |
| | **Range of Utilisation 90 to 100 *per cent*** | | | | |
| 1 | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 9,105.67 | 8,348.27 | (-) 757.40 | 92 |
| 2 | 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 42,140.02 | 40,438.32 | (-) 1,701.70 | 96 |
| 3 | 8-Public Debt | 64,044.20 | 57,540.25 | (-) 6,503.95 | 90 |
| 4 | 16-Social Justice, Empowerment/Welfare of Schedule Castes and Backward Classes & Antodaya (Sewa)/Welfare of Ex-Servicemen | 13,233.17 | 12,710.19 | (-) 522.98 | 96 |
| 5 | 19-Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources | 15,634.11 | 14,886.67 | (-) 747.44 | 95 |
| | **Total** | **1,44,157.17** | **1,33,923.70** | **(-) 10,233.47** | |

## Appendix 2.9

### (Reference: Paragraph 2.5.4; Page 69)

### Savings not surrendered

| Sl. No. | Number and Name of Grant | Original Budget | Supplementary Budget | Total | Actual Expenditure | Savings | Amount not surrendered |
|---|---|---|---|---|---|---|---|
| | **Revenue Voted** | | | | | | |
| 1. | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 6,115.43 | 1,000.02 | 7,115.45 | 4,804.88 | (-) 2,310.57 | (-) 8.60 |
| 2. | 11-Co-Operation/Food Civil Supplies and Consumer Affair | 1,994.06 | 389.84 | 2,383.90 | 1,568.19 | (-) 815.71 | (-) 0.56 |
| | **Revenue Charged** | | | | | | |
| 3 | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 0.25 | 0 | 0.25 | 0.11 | (-) 0.14 | (-) 0.14 |
| | **Capital Voted** | | | | | | |
| 4 | 3-General Administration/Elections | 80.11 | 0 | 80.11 | 6.18 | (-) 73.93 | (-) 0.04 |
| 5 | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development &Industrial Training, Employment, Youth Affair) | 265.78 | 0 | 265.78 | 81.27 | (-) 184.51 | (-) 1.63 |
| 6 | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 3,679.10 | 889 | 4,568.10 | 3,595.15 | (-) 972.95 | (-) 161.77 |
| | **Capital Charged** | | | | | | |
| 7 | 8-Public Debt | 64,044.20 | 0 | 64,044.20 | 57,540.25 | -6,503.95 | (-) 6,503.95 |
| | **Total** | **76,178.93** | **2,278.86** | **78,457.79** | **67,596.03** | **(-) 10,861.76** | **(-) 6,676.69** |

# Appendix 2.10

## (Reference: Paragraph 2.5.4; Page 69)

## Details in respect of Grant-wise surrendered amount against the actual savings

**(₹ in crore)**

| Sr. No. | Number and Name of the Grant | Original Budget | Supplementary | Total Budget | Actual | Savings | Surrendered on 31 March 2025 |
|---|---|---|---|---|---|---|---|
| 1. | 1-Vidhan Sabha | 148.89 | 0.00 | 148.89 | 81.65 | 67.24 | 68.08 |
| 2. | 2-Governor and Council of Ministers | 209.81 | 15.00 | 224.81 | 200.64 | 24.17 | 25.25 |
| 3. | 3-General Administration/Elections | 1,400.80 | 64.66 | 1,465.46 | 890.33 | 575.13 | 582.71 |
| 4. | 4-Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation | 3,324.97 | 279.25 | 3,604.22 | 2,790.31 | 813.91 | 1,242.21 |
| 5. | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 8,438.42 | 667.25 | 9,105.67 | 8,348.27 | 757.40 | 781.13 |
| 6. | 6-Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 42,130.45 | 9.57 | 42,140.02 | 40,438.32 | 1,701.70 | 18,321.83 |
| 7. | 7-Loans and Advances by State Government | 1,069.12 | 120.00 | 1,189.12 | 397.88 | 791.24 | 791.42 |
| 8. | 8-Public Debt | 64,044.20 | 0.00 | 64,044.20 | 57,540.25 | 6,503.95 | 0.00 |
| 9. | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 8,176.41 | 1,000.04 | 9,176.45 | 5,877.68 | 3,298.77 | 3,293.77 |
| 10. | 11-Co-operation/Food Civil Supplies and Consumer Affair | 17,307.67 | 389.84 | 17,697.51 | 15,086.28 | 2,611.23 | 3,115.76 |
| 11. | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 23,057.78 | 463.22 | 23,521.00 | 20,977.86 | 2,543.14 | 2,678.51 |
| 12. | 13-Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 893.58 | 271.49 | 1,165.07 | 674.63 | 490.44 | 602.37 |
| 13. | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 10,437.80 | 1,087.50 | 11,525.30 | 9,426.68 | 2,098.62 | 2,400.28 |
| 14. | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development &Industrial Training, Employment, Youth Affair) | 1,444.52 | 30.00 | 1,474.52 | 1,024.24 | 450.28 | 449.02 |
| 15. | 16-Social Justice, Empowerment/Welfare of Schedule Castes and Backward Classes & Antodaya (Sewa)/Welfare of Ex-Servicemen | 12,111.49 | 1,121.68 | 13,233.17 | 12,710.19 | 522.98 | 527.06 |
| 16. | 17-Public Works (Building and Roads)/Transport/Civil Aviation | 10,607.78 | 810.31 | 11,418.09 | 9,111.18 | 2,306.91 | 3,131.20 |
| 17. | 18-Information, Public Relation, Language and Culture/Printing & Stationery | 611.38 | 0.00 | 611.38 | 494.85 | 116.53 | 137.53 |
| 18. | 19-Energy Department (Power, New and Renewable Energy)/Industries & Commerce/Msme/Irrigation and Water Resources | 14,224.65 | 1,409.46 | 15,634.11 | 14,886.67 | 747.44 | 2,000.89 |
| 19. | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 18,074.15 | 1,203.22 | 19,277.37 | 13,766.85 | 5,510.52 | 5,993.39 |
| | | **2,37,713.87** | **8,942.49** | **2,46,656.36** | **2,14,724.76** | **31,931.60** | **46,142.41** |

# Appendix 2.11

## (Reference: Paragraph 2.5.4; Page 70)

## Persistent savings during 2022-25 in two selected Departments under Grant No. 12

(₹ in crore)

| Sr. No. | Scheme | Year | Total | Actual Expenditure | Saving |
|---|---|---|---|---|---|
| | **Education Department** | | | | |
| 1. | Organizing the National/State/District Level School Games Competitions for under 11 and under 14 age group (2202-01-101-87-51) | 2022-23 | 2.00 | 0.26 | 1.74 (87) |
| | | 2023-24 | 4.00 | 0.83 | 3.17 (79) |
| | | 2024-25 | 3.00 | 1.71 | 1.29 (43) |
| 2. | Production of textbooks and preparation of reading Material (2202-01-108-99-51) | 2022-23 | 1.10 | 0.85 | 0.25 (23) |
| | | 2023-24 | 1.07 | 0.76 | 0.31 (29) |
| | | 2024-25 | 1.08 | 0.70 | 0.38 (35) |
| 3. | Mukhyamantri Saksham Merit based Scholarship Scheme to students studying in classes 6th to 8th in govt., Schools (2202-01-109-83-51) | 2022-23 | 1.60 | 0.00 | 1.60 (100) |
| | | 2023-24 | 1.60 | 0.00 | 1.60 (100) |
| | | 2024-25 | 1.60 | 0.41 | 1.19 (74) |
| 4. | Right to Education Act (2202-01-800-93-51) | 2022-23 | 270.00 | 198.43 | 71.57 (27) |
| | | 2023-24 | 212.00 | 80.05 | 131.95 (62) |
| | | 2024-25 | 170.00 | 95.33 | 74.67 (44) |
| 5. | Swacch Prangan (2202-01-800-91-99) | 2022-23 | 20.00 | 10.62 | 9.38 (47) |
| | | 2023-24 | 10.00 | 4.54 | 5.46 (55) |
| | | 2024-25 | 7.00 | 4.20 | 2.80 (40) |
| 6. | Head Quarter Establishment (H.Q) (2202-02-001-99-99) | 2022-23 | 65.58 | 51.00 | 14.58 (22) |
| | | 2023-24 | 64.58 | 53.77 | 10.81 (17) |
| | | 2024-25 | 64.43 | 51.71 | 12.72 (20) |
| 7. | Setting up of State Council of Research and Training, Gurugram (2202-02-004-99-51) | 2022-23 | 108.33 | 16.61 | 91.72 (85) |
| | | 2023-24 | 33.47 | 18.97 | 14.50 (43) |
| | | 2024-25 | 28.51 | 16.70 | 11.81 (41) |
| 8. | Addition & alterations in Govt. Schools (2202-02-053-99-51) | 2022-23 | 100.00 | 75.04 | 24.96 (25) |
| | | 2023-24 | 95.00 | 62.98 | 32.02 (34) |
| | | 2024-25 | 105.00 | 9.94 | 95.06 (91) |
| 9. | Setting up of District Institute of Education and Training (DIETs) (2202-02-105-92-51) | 2022-23 | 87.41 | 50.00 | 37.41 (43) |
| | | 2023-24 | 100.00 | 29.80 | 70.20 (70) |
| | | 2024-25 | 60.00 | 21.11 | 38.89 (65) |
| 10. | Scholarships (Secondary Schools) (2202-02-107-99-51) | 2022-23 | 1.60 | 0.91 | 0.69 (43) |
| | | 2023-24 | 1.60 | 1.00 | 0.60 (38) |
| | | 2024-25 | 1.60 | 0.97 | 0.63 (39) |
| 11. | Haryana State Merit Scholarship Secondary Stage (2202-02-107-84-51) | 2022-23 | 2.40 | 0.00 | 2.40 (100) |
| | | 2023-24 | 2.40 | 0.35 | 2.05 (85) |
| | | 2024-25 | 1.45 | 0.45 | 1.00 (69) |
| 12. | Grant-in-aid to Non-Government Secondary Schools (Salary Grant) (2202-02-110-98-51) | 2022-23 | 105.00 | 5.35 | 99.65 (95) |
| | | 2023-24 | 10.00 | 2.01 | 7.99 (80) |
| | | 2024-25 | 3.00 | 0.00 | 3.00 (100) |
| 13. | Providing of free bicycle to Scheduled Caste Students in Classes 9th & 11th (2202-02-789-99-51) | 2022-23 | 6.00 | 4.00 | 2.00 (33) |
| | | 2023-24 | 4.00 | 0.00 | 4.00 (100) |
| | | 2024-25 | 10.00 | 1.00 | 9.00 (90) |
| 14. | Swachh Prangan (2202-02-800-97-99) | 2022-23 | 7.00 | 3.99 | 3.01 (43) |
| | | 2023-24 | 4.00 | 2.26 | 1.74 (44) |
| | | 2024-25 | 4.00 | 0.12 | 3.88 (97) |
| 15. | Su-Sanskar-Beti Bachao Beti Padhao (BBBP) (2202-02-800-97-97) | 2022-23 | 20.00 | 8.91 | 11.09 (55) |
| | | 2023-24 | 10.00 | 5.74 | 4.26 (43) |
| | | 2024-25 | 7.00 | 4.12 | 2.88 (41) |
| 16. | Rashtriya Uchchatar Shiksha Abhiyan (RUSA) (2202-03-103-97-51) | 2022-23 | 24.00 | 0.00 | 24.00 (100) |
| | | 2023-24 | 1.00 | 0.00 | 1.00 (100) |
| | | 2024-25 | 60.00 | 0.00 | 60.00 (100) |
| 17. | Human Resource Development of the Teacher and the Taught and the supporting staff in the Govt. Colleges and Head Quarter (2202-03-105-92-51) | 2022-23 | 3.00 | 2.16 | 0.84 (28) |
| | | 2023-24 | 3.50 | 0.91 | 2.59 (74) |
| | | 2024-25 | 3.50 | 2.16 | 1.34 (38) |
| 18. | Sakshar Bharat Scheme (2202-04-200-97-51) | 2022-23 | 10.00 | 0.00 | 10.00 (100) |
| | | 2023-24 | 10.00 | 2.84 | 7.16 (72) |
| | | 2024-25 | 10.00 | 0.00 | 10.00 (100) |

| Sr. No. | Scheme | Year | Total | Actual Expenditure | Saving |
|---|---|---|---|---|---|
| 19. | Directorate of Tech. Education (HQ. Staff) (2203-51-001-93-51) | 2022-23 | 16.54 | 10.69 | 5.85 (35) |
| | | 2023-24 | 13.47 | 9.67 | 3.80 (28) |
| | | 2024-25 | 11.74 | 9.67 | 2.07 (18) |
| 20. | Setting up of new Govt. Polytechnics in the State (2203-51-105-89-51) | 2022-23 | 2.00 | 0.00 | 2.00 (100) |
| | | 2023-24 | 2.00 | 0.00 | 2.00 (100) |
| | | 2024-25 | 2.00 | 0.00 | 2.00 (100) |
| 21. | Modernisation of existing Polytechnic (2203-51-105-82-51) | 2022-23 | 1.00 | 0.00 | 1.00 (100) |
| | | 2023-24 | 1.00 | 0.00 | 1.00 (100) |
| | | 2024-25 | 1.00 | 0.00 | 1.00 (100) |
| 22. | Community Development Through Polytechnics (2203-51-105-55-51) | 2022-23 | 1.20 | 0.00 | 1.20 (100) |
| | | 2023-24 | 1.20 | 0.00 | 1.20 (100) |
| | | 2024-25 | 1.20 | 0.00 | 1.20 (100) |
| 23. | Establishment of Govt. Engineering College Rewari (2203-51-112-94-51) | 2022-23 | 3.50 | 2.42 | 1.08 (31) |
| | | 2023-24 | 4.70 | 2.31 | 2.39 (51) |
| | | 2024-25 | 8.00 | 4.86 | 3.14 (39) |
| 24. | Establishment of National Institute of Fashion Technology, Panchkula (2203-51-112-92-51) | 2022-23 | 10.00 | 7.75 | 2.25 (23) |
| | | 2023-24 | 10.00 | 0.00 | 10.00 (100) |
| | | 2024-25 | 10.00 | 0.00 | 10.00 (100) |
| 25. | Setting up of Indian Institute of Information Technology (IIIT), Kilohard, Sonepat (2203-51-112-91-51) | 2022-23 | 7.00 | 5.80 | 1.20 (17) |
| | | 2023-24 | 7.00 | 5.80 | 1.20 (17) |
| | | 2024-25 | 7.00 | 3.50 | 3.50 (50) |
| 26. | Construction of Senior Secondary and High Schools Building under NABARD (4202-01-202-97-51) | 2022-23 | 150.00 | 0.00 | 150.00 (100) |
| | | 2023-24 | 45.00 | 0.00 | 45.00 (100) |
| | | 2024-25 | 40.00 | 0.00 | 40.00 (100) |
| 27. | Polytechnics Buildings (4202-02-104-99-51) | 2022-23 | 15.00 | 12.70 | 2.30 (15) |
| | | 2023-24 | 20.00 | 14.10 | 5.90 (30) |
| | | 2024-25 | 20.00 | 12.56 | 7.44 (37) |
| 28. | Construction of Hostels for Scheduled Castes Students in Polytechnics (4202-02-789-99-51) | 2022-23 | 1.00 | 0.00 | 1.00 (100) |
| | | 2023-24 | 10.00 | 1.01 | 8.99 (90) |
| | | 2024-25 | 7.00 | 1.96 | 5.04 (72) |
| | **Women and Child Development Department** | | | | |
| 1. | Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli) (2235-02-102-78-51) | 2022-23 | 160.00 | 86.10 | 73.90 (46) |
| | | 2023-24 | 130.00 | 70.67 | 59.33 (46) |
| | | 2024-25 | 95.00 | 77.31 | 17.69 (19) |
| 2. | Future Security Scheme of Insurance for Anganwari Workers/Helper (2235-02-102-76-51) | 2022-23 | 5.00 | 2.34 | 2.66 (53) |
| | | 2023-24 | 5.00 | 2.63 | 2.37 (47) |
| | | 2024-25 | 3.00 | 1.19 | 1.81 (60) |
| 3. | Rajiv Gandhi National Creche Scheme renamed as National Creche Scheme (2235-02-102-69-51) | 2022-23 | 30.00 | 7.48 | 22.52 (75) |
| | | 2023-24 | 20.00 | 0.00 | 20.00 (100) |
| | | 2024-25 | 20.00 | 0.00 | 20.00 (100) |
| 4. | Gender Sensitization (2235-02-103-79-51) | 2022-23 | 40.00 | 1.12 | 38.88 (97) |
| | | 2023-24 | 30.00 | 0.09 | 29.91 (99) |
| | | 2024-25 | 20.00 | 13.60 | 6.40 (32) |
| 5. | Protection of Women from Domestic Violence (Setting up of Cells) (2235-02-103-76-51) | 2022-23 | 2.50 | 1.79 | 0.71 (28) |
| | | 2023-24 | 2.50 | 1.58 | 0.92 (37) |
| | | 2024-25 | 2.20 | 1.80 | 0.40 (18) |
| 6. | Financial assistance to Scheduled Castes families under Apni Betian Apna Dhan Rename as Aapki Beti Hamari Beti (Ladli) (2235-02-789-99-51) | 2022-23 | 160.00 | 83.41 | 76.59 (48) |
| | | 2023-24 | 140.00 | 64.46 | 75.54 (54) |
| | | 2024-25 | 120.00 | 61.77 | 58.23 (49) |
| 7. | Financial assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers (2235-02-789-98-51) | 2022-23 | 2.50 | 0.96 | 1.54 (62) |
| | | 2023-24 | 2.50 | 1.10 | 1.40 (56) |
| | | 2024-25 | 2.00 | 0.51 | 1.49 (75) |
| 8. | Financial Assistance to Scheduled Castes Anganwadi Workers/helper (2235-02-789-90-51) | 2022-23 | 60.00 | 25.68 | 34.32 (57) |
| | | 2023-24 | 60.00 | 39.80 | 20.20 (34) |
| | | 2024-25 | 60.00 | 26.01 | 33.99 (57) |
| 9. | Implementation of J.J.Act-Remand/Observation Home (2235-02-800-81-98) | 2022-23 | 3.62 | 3.18 | 0.44 (12) |
| | | 2023-24 | 4.15 | 3.46 | 0.69 (17) |
| | | 2024-25 | 4.72 | 2.71 | 2.01 (43) |
| 10. | Panjiri Plant Gharaunda (2236-02-101-97-51) | 2022-23 | 1.99 | 1.73 | 0.26 (13) |
| | | 2023-24 | 2.34 | 1.53 | 0.81 (35) |
| | | 2024-25 | 2.05 | 1.51 | 0.54 (26) |

| Sr. No. | Scheme | Year | Total | Actual Expenditure | Saving |
|---|---|---|---|---|---|
| 11. | Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under-Nutrition (2236-02-101-87-51) | 2022-23 | 200.00 | 96.54 | 103.46 (52) |
| | | 2023-24 | 150.00 | 128.29 | 21.71 (14) |
| | | 2024-25 | 190.00 | 150.63 | 39.37 (20) |
| 12. | Supplementary Nutrition Programme (2236-02-101-95-51) | 2022-23 | 120.00 | 89.01 | 30.99 (26) |
| | | 2023-24 | 110.00 | 81.67 | 28.33 (26) |
| | | 2024-25 | 195.78 | 170.50 | 25.28 (13) |
| 13. | Construction of Anganwadi Centres- NABARD Contribution (4235-02-102-99-99) | 2022-23 | 20.00 | 1.40 | 18.60 (93) |
| | | 2023-24 | 1.00 | 0.00 | 1.00 (100) |
| | | 2024-25 | 1.00 | 0.00 | 1.00 (100) |
| 14. | Construction of Anganwadi Centres- State Contribution (4235-02-102-99-98) | 2022-23 | 50.00 | 0.39 | 49.61 (99) |
| | | 2023-24 | 50.00 | 7.74 | 42.26 (85) |
| | | 2024-25 | 38.00 | 9.99 | 28.01 (74) |
| 15. | Implementation of J.J. Act-Remand/Observation Home (4235-02-102-97-99) | 2022-23 | 50.00 | 19.76 | 30.24 (60) |
| | | 2023-24 | 50.00 | 14.15 | 35.85 (72) |
| | | 2024-25 | 40.00 | 14.06 | 25.94 (65) |
| 16. | Construction of Protection Houses (Suraksha Grah) for Combating Honour Killing (4235-02-103-95-51) | 2022-23 | 5.00 | 0.00 | 5.00 (100) |
| | | 2023-24 | 5.00 | 0.00 | 5.00 (100) |
| | | 2024-25 | 3.00 | 0.00 | 3.00 (100) |
| 17. | Construction of Anganwari Centre (4235-02-789-99-51) | 2022-23 | 10.00 | 0.00 | 10.00 (100) |
| | | 2023-24 | 10.00 | 1.59 | 8.41 (84) |
| | | 2024-25 | 8.00 | 1.04 | 6.96 (87) |

# Appendix 2.12

## (Reference: Paragraph 2.5.5; Page 70)

## Misclassification of revenue expenditure as capital expenditure for FY 2024-25

| Sl. No | No. and Name of the Grant (Department) | No. of sanction order | Misclassified Amount (₹ in crore) | Major head | Audit observation |
|---|---|---|---|---|---|
| 1. | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development (Education Department) | 68 | 877.60 | 6202 | Grant-in-aid booked as Loans |
| 2 | 15-Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair) (Technical Education) | - | 50.00 | 6202 | |
| 3 | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration (Medical and Public Health Department) | 11 | 811.20 | 6210 | |
| 4 | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife (Crop Husbandry Department) | 02 | 41.23 | 6401 | |
| 5 | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife (Animal Husbandry Department) | 05 | 150.06 | 6403 | |
| 6 | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife (Agriculture Department) | 12 | 636.51 | 6416 | |
| | **Total** | | **2,566.60** | | |

# Appendix 2.13

## (Reference: Paragraph 2.5.6; Page 72)

## Detail of schemes in which budget provision was fully withdrawn through re-appropriation orders

(₹ in crore)

| Sr. No. | Grant No. | Name of Scheme and classification | Budget Provision |
|---|---|---|---|
| 1 | 1 | 4059-01-051-57 Purchase of Land/Construction of Building for Haryana Vidhan Sabha | 50.00 |
| 2 | 3 | 4059-01-051-69 Construction of Office Building for State Vigilance Bureau | 10.00 |
| 3 | 4 | 2217-80-192-98 Strengthening of Fire Services | 250.00 |
| 4 | 4 | 4059-01-051-64 Purchase of Land and Construction Work of Directorate of Fire Service Haryana (Panchkula) | 30.00 |
| 5 | 5 | 2014-105-92 Speedier Justice Delivery in case of Heinous Crimes etc. Central Finance Commission | 60.00 |
| 6 | 5 | 2014-105-95 District & Session Courts-Fast Track Courts | 14.00 |
| 7 | 5 | 2055-115-99 Purchase of Equipment Renamed as CCTNS | 20.00 |
| 8 | 5 | 4059-01-201-99 Purchase of Land for construction of Office Building (Home Guard & Civil Defence) | 75.00 |
| 9 | 6 | 2049-04-109-99 Interest on State Plan Loan Consolidated on recommendations of the 12th Finance Commission | 27.00 |
| 10 | 7 | 6401-190-97 Scheme for Providing Loan to HIHMC, Panchkula for Establishment of India International Horticulture Market Ganaur, Sonepat | 140.00 |
| 11 | 7 | 6401-190-99 Scheme for loan to Haryana Agro Industries Corporation | 35.00 |
| 12 | 7 | 6501-190-99 Loans to Haryana State Agricultural Marketing Board (HSAMB) | 41.11 |
| 13 | 7 | 6860-04-101-95 Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills | 200.00 |
| 14 | 7 | 7610-201-95 Home Loan Advance to Judicial Officers | 100.00 |
| 15 | 7 | 7610-202-96 Soft Car Loan Advance to Judicial Officers | 20.00 |
| 16 | 10 | 2401-109-77 National Food Security Mission | 39.60 |
| 17 | 10 | 2401-109-77-98 Oilseeds and Oil Palm | 10.80 |
| 18 | 10 | 2401-109-78 Sub Mission on Agriculture Mechanization | 100.00 |
| 19 | 10 | 2401-789-85 National Food Security Mission for Scheduled Castes | 11.00 |
| 20 | 10 | 2401-789-89 Scheme for providing implements/machinery on subsidy to the group of farmers and SC farmers | 20.05 |
| 21 | 10 | 2401-789-90 Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers | 10.00 |
| 22 | 10 | 2401-789-97 Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes | 20.00 |
| 23 | 10 | 4401-113-95 Infrastructure and activities related to Agricultural development on the Recommendations of the Central Finance Commission | 424.00 |
| 24 | 11 | 4425-107-97 Govt. contribution to the share Capital of Harco Bank | 50.00 |
| 25 | 11 | 4425-107-99 Share Capital to Central Co Operatives Banks- | 50.00 |
| 26 | 12 | 2202-01-101-95 Expansion of Facilities Classes VI VIII (Full time) | 20.00 |
| 27 | 12 | 2202-01-199-99 PM SHRI (PM Schools for Rising) India Scheme | 64.65 |
| 28 | 12 | 2202-04-200-97 Sakshar Bharat Scheme/ Renamed as Padhna Likhna Abhiyan Renamed as New India Literacy Programme (NILP) | 10.00 |
| 29 | 12 | 2235-02-102-73 integrated Child Protection Scheme (ICPS) Renamed as Mission Vatsalya | 55.00 |
| 30 | 12 | 2236-80-102-99 Scheme for Poshan Abhiyan | 53.42 |
| 31 | 12 | 5425-600-98 Setting up of Science Centre at Ambala Cantt- Renamed as Setting up of Aryabhatta Vigyan Kendra at Ambala | 25.00 |
| 32 | 12 | 5425-600-99 Setting up of Science City at Sonipat- Renamed as Setting up of National Science City of Haryana | 70.00 |
| 33 | 13 | 2204-190-99 Sports University of Haryana, Rai, Sonipat | 50.00 |
| 34 | 13 | 2205-105-86 Development and Upgradation of Public Libraries under Central Finance Commission | 30.00 |
| 35 | 13 | 5452-80-104-99 Development of Wild Life Tourism in Haryana under Swaran Jayanti Programme | 50.00 |
| 36 | 13 | 6202-01-203-98 Loans to Sports University of Haryana, Rai, Sonipat | 50.00 |
| 37 | 14 | 2210-01-110-43 Implementation of NPCDCS (National Programme for Prevention and Control of Cancer and Stroke) and NPHCE. (National Programme for Health Care f | 15.00 |
| 38 | 15 | 2230-03-003-61 Skill Strengthening for Industrial Value Enhancement (STRIVE) | 20.00 |
| 39 | 15 | 2230-03-190-96 Contractor Saksham Yuva Scheme | 30.00 |
| 40 | 15 | 2230-03-190-97 Guru Shishya Kaushal Samman Yojana | 10.00 |
| 41 | 16 | 2235-60-102-96 Financial Assistance to Destitute Women and Widow | 21.20 |

| Sr. No. | Grant No. | Name of Scheme and classification | Budget Provision |
|---|---|---|---|
| 42 | 16 | 2235-60-200-78 Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings / Projects | 11.40 |
| 43 | 16 | 4235-02-101-93 Purchase of Institutional Plot for Construction of Building of Directorate (Swaran Jayanti) | 20.00 |
| 44 | 16 | 4235-02-104-99 Home for Aged and Infirms Rewari (Swaran Jayanti Project) Renamed as Old Age Homes | 10.00 |
| 45 | 17 | 2216-02-192-98 Mukhya Mantri Shehri Awas Yojana | 127.05 |
| 46 | 17 | 2216-02-789-99 Pardhan Mantri Awas Yojna (Urban SC) | 100.00 |
| 47 | 17 | 5054-04-337-47 Creation of Urban Infrastructure under Urban Infrastructure Development Fund (UIDF) of National Housing Bank | 10.00 |
| 48 | 18 | 4220-60-101-97 Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula | 10.00 |
| 49 | 18 | 4220-60-101-99 Construction of Memorial at Kurukshetra in the Memory of Late Sh. Guljari Lal Nanda | 6.00 |
| 50 | 19 | 2705-188-97 Addl Top Up Subsidy State Share to the Farmers of all Categories for Covering Maximum Area under MICRO Irrigation under the Scheme PDMC-RKVY | 150.00 |
| 51 | 19 | 2852-07-202-87 Subsidies/Incentives for the units set-up under Haryana Startup, Data Centre and IT and ESDM Policy | 67.80 |
| 52 | 19 | 4701-06-800-95 Rehabilitating the Existing Canal Network Remodelling and Rehabilitation of Water Courses | 87.50 |
| 53 | 19 | 4851-102-92 Scheme for Small Industries Cluster Development | 15.00 |
| 54 | 19 | 4851-102-95 Modernization of field offices/ Directorate of office Premises | 10.00 |
| 55 | 20 | 2217-80-190-99 Faridabad Smart City Limited | 100.00 |
| 56 | 20 | 2217-80-192-90 Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters | 10.00 |
| 57 | 20 | 2217-80-789-90 National Urban Livelihood Mission for Scheduled Castes | 13.75 |
| 58 | 20 | 2217-80-789-94 Deen Dayal Upadhyaya Sewa Basti Utthaan | 30.00 |
| 59 | 20 | 2501-06-101-96 Start Up Village Entrepreneurship Programme (NRLM SVEP) | 10.00 |
| 60 | 20 | 2505-01-702-88-99 Swaran Jayanti Khand Utthaan Yojana-Normal Plan | 50.00 |
| 61 | 20 | 2505-01-789-99 Swaran Jayanti Khand Utthaan Yojana | 10.00 |
| 62 | 20 | 2515-102-90 Scheme assistance of Haryana Rural Development Authority | 30.00 |
| 63 | 20 | 2515-102-96-99 Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY)- Normal Plan | 10.00 |
| 64 | 20 | 2515-106-96 Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (PMJVK) | 60.00 |
| 65 | 20 | 2515-198-96 Rural Infrastructure Development under State Finance Commission (SFC) | 848.00 |
| 66 | 20 | 2515-789-91 Scheme for assistance to Haryana Rural Development Authority | 10.00 |
| 67 | 20 | 2515-789-99 Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes | 10.00 |
| 68 | 20 | 4215-02-101-88 Creation of Urban Infrastructure under Urban Infrastructure Development Fund (UIDF) of National Housing Bank | 50.00 |
| | | **Total** | **4,248.33** |

# Appendix 2.14

## (Reference: Paragraph 2.5.7; Page 75)

## Details showing rush of expenditure in last quarter of the year where expenditure is ₹ 10 crore and 30 *per cent* and above of the total expenditure

| Sr. No. | Grant Number | Head of Account | Total expenditure during the year | Expenditure during the last quarter of the year | | Expenditure during March 2025 | |
|---|---|---|---|---|---|---|---|
| | | | | Amount | Percentage of total expenditure | Amount | Percentage of total expenditure |
| 1. | 1-Vidhan Sabha | 2011-Parliament/Sate/Union Territory Legislature | 81.66 | 32.49 | 39.79 | 14.79 | 18.11 |
| 2. | 2-Governor and Council of Ministers | 2013 - Council of Ministers | 181.32 | 93.36 | 51.49 | 68.37 | 37.71 |
| 3. | 3-General Administration/ Elections | 2852-Industries | 115.38 | 51.94 | 45.02 | 0.62 | 0.54 |
| 4. | | 2070-Other Administrative Services | 96.42 | 36.40 | 37.75 | 13.66 | 14.17 |
| 5. | 4-Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation | 2053-District Administration | 520.92 | 175.87 | 33.76 | 52.48 | 10.07 |
| 6. | | 2030-Stamps and Registration | 79.67 | 68.15 | 85.54 | 41.16 | 51.66 |
| 7. | | 2705-Command Area Development | 25.21 | 25.21 | 100.00 | 25.21 | 100.00 |
| 8. | | 4216-Capital Outlay on Housing | 42.82 | 14.49 | 33.84 | 11.38 | 26.58 |
| 9. | 5-Home (Home Guard & Civil Defence)/Jails (Prisons)/Administration of Justice (High Court/Prosecution/Agot/Legal Services Authority) | 2014-Administration of Justice | 1,202.60 | 492.29 | 40.94 | 283.47 | 23.57 |
| 10. | | 4216-Capital Outlay on Housing | 25.97 | 15.97 | 61.49 | 0.79 | 3.04 |
| 11. | | 4059-Capital Outlay on Public Works | 255.92 | 149.79 | 58.53 | 0.83 | 0.32 |
| 12. | | 4055-Capital Outlay on Police | 104.76 | 37.64 | 35.93 | 5.27 | 5.03 |
| 13. | | 2070-Other Administrative Services | 36.96 | 14.04 | 37.99 | 3.17 | 8.58 |
| 14. | 6Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA) | 2075-Miscellaneous General Services | 259.42 | 258.85 | 99.78 | 153.85 | 59.31 |
| 15. | | 5475-Capital Outlay on Other General Economic Services | 259.32 | 214.44 | 82.69 | 157.68 | 60.81 |
| 16. | 10-Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/Fisheries/Mines & Geology/Environment, Forest and Wildlife | 2405-Fisheries | 83.55 | 49.76 | 59.56 | 36.26 | 43.40 |
| 17. | | 4401-Capital Outlay on Crop Husbandry | 193.10 | 192.42 | 99.65 | 180.00 | 93.22 |
| 18. | | 4403-Capital Outlay Animal Husbandry | 48.52 | 15.20 | 31.33 | 3.05 | 6.29 |
| 19. | | 2853-Non-Ferrous Mining and Metallurgical Industries | 90.08 | 58.73 | 65.20 | 40.29 | 44.73 |
| 20. | | 2403-animal Husbandry | 1,055.54 | 352.39 | 33.38 | 117.43 | 11.13 |
| 21. | 11-Co-Operation/Food Civil Supplies and Consumer Affair | 2408-Food Storage and Warehousing | 969.95 | 314.68 | 32.44 | 203.17 | 20.95 |
| 22. | 12-Education (Secondary/Elementary)/Higher Education (Higher, Technical, Science & Technology)/Women and Child Development | 4202-Capital Outlay on Education, Sports, Art and Culture | 222.96 | 140.61 | 63.07 | 81.54 | 36.57 |
| 23. | | 4235-Capital Outlay on Social Security and Welfare | 61.73 | 42.15 | 68.28 | 38.58 | 62.50 |
| 24. | | 2235-Nutrition | 550.38 | 243.54 | 44.25 | 198.99 | 36.16 |
| 25. | | 3425-Other Scientific Research | 12.30 | 10.69 | 86.91 | 0.14 | 1.14 |
| 26. | 13-Sports/Heritage & Tourism (Archaeology, Museum, Tourism) | 4202-Capital Outlay on Education, Sports, Art and Culture | 205.24 | 151.51 | 73.82 | 70.11 | 34.16 |
| 27. | | 3452-Tourism | 45.61 | 24.52 | 53.76 | 15.06 | 33.02 |

| Sr. No. | Grant Number | Head of Account | Total expenditure during the year | Expenditure during the last quarter of the year | | Expenditure during March 2025 | |
|---|---|---|---|---|---|---|---|
| | | | | Amount | Percentage of total expenditure | Amount | Percentage of total expenditure |
| 28. | 14-Health/Medical Education & Research/Ayush/Food and Drug Administration | 4210-Capital Outlay on Medical and Public Health | 1,339.49 | 501.13 | 37.41 | 357.88 | 26.72 |
| 29. | | 2211-Family Welfare | 323.15 | 123.72 | 38.29 | 79.81 | 24.70 |
| 30. | 16-Social Justice, Empowerment/Welfare Of Schedule Castes and Backward Classes & Antodaya (Sewa)/Welfare of Ex-Servicemen | 2225-Welfare of scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 553.07 | 281.22 | 50.85 | 98.19 | 17.75 |
| 31. | 17-Public Works (Building and Roads)/Transport/Civil Aviation | 5054-Capital Outlay on Roads and Bridges (Plan) | 2,309.89 | 1,340.13 | 58.02 | 914.46 | 39.59 |
| 32. | | 2216-Housing | 435.74 | 378.97 | 86.97 | 367.60 | 84.36 |
| 33. | | 3054-Roads and Bridges | 1,639.94 | 738.38 | 45.02 | 715.05 | 43.60 |
| 34. | 18-Information, Public Relation, Language and Culture/Printing & Stationery | 4220-Capital Outlay on Information and Publication | 90.00 | 45.00 | 50.00 | 0.00 | 0.00 |
| 35. | 19-Energy Department (Power, New and Renewable Energy)/Industries & Commerce/MSME/Irrigation and Water Resources | 2705-Command Area Development | 375.29 | 116.70 | 31.10 | 101.70 | 27.10 |
| 36. | | 4700-Capital Outlay on Major Irrigation | 1,015.47 | 521.18 | 51.32 | 326.47 | 32.15 |
| 37. | | 2851-Village and Small Industries | 717.23 | 230.74 | 32.17 | 66.24 | 9.24 |
| 38. | | 2701-Medium Irrigation | 210.54 | 190.97 | 90.70 | 184.56 | 87.66 |
| 39. | | 4701-Capital Outlay on Medium Irrigation | 908.73 | 347.22 | 38.21 | 275.54 | 30.32 |
| 40. | | 4711-Capital Outlay on Flood Control Project | 1,016.14 | 449.95 | 44.28 | 375.64 | 36.97 |
| 41. | | 2700-Major Irrigation | 1,803.26 | 683.43 | 37.90 | 424.73 | 23.55 |
| 42. | | 2810-New and Renewable Energy | 1,265.60 | 575.96 | 45.51 | 362.44 | 28.64 |
| 43. | 20-Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/ Development and Panchayat (Rural Development)/ Public Health Engineering | 4215-Capital Outlay on Water Supply and Sanitation | 1,956.60 | 853.40 | 43.62 | 530.89 | 27.13 |
| 44. | | 2215-Water Supply and Sanitation | 2,536.72 | 836.05 | 32.96 | 277.71 | 10.95 |
| 45. | | 2501-Special Programmes for Rural Development | 119.74 | 90.38 | 75.48 | 14.70 | 12.28 |
| 46. | | 4217-Capital Outlay on Urban Development | 831.96 | 407.48 | 48.98 | 407.48 | 48.98 |
| | | **Total** | **26,275.87** | **11,989.14** | **45.63** | **7,698.44** | **29.30** |

# Appendix 2.15

## (Reference: Paragraph 2.5.7; Page 75)

## Scheme-wise details of rush of expenditure (Expenditure more than ₹ two crore and expenditure more than 30 percentage of total expenditure during last quarter)

**(₹ in crore)**

| Sr. No. | Name of Scheme | Expenditure (₹ in crore) | | |
|---|---|---|---|---|
| | | Total | During last quarter (in *per cent*) | During March 2025 (in *per cent*) |
| **Education Department** | | | | |
| 1. | Teachers Training (105) Setting up of Block Institution of Education and Training (BIETs) (2202-02-105-91-51) | 2.87 | 2.87 (100) | 0.79 (28) |
| 2. | Teachers Training (105) Setting up of District Institution of Education and Training (DIETs) (2202-02-105-92-51) | 21.11 | 19.68 (93) | 13.83 (66) |
| 3. | Scholarships (107), Book Bank/Library (2202-02-107-83-51) | 79.21 | 44.31 (56) | 22.09 (28) |
| 4. | Scholarships (107), Monthly Stipend to BPL Students in Class IX-XII (2202-02-107-87-51) | 4.97 | 2.36 (47) | 0.72 (14) |
| 5. | Scholarships (107), Monthly Stipend to BC-A Students in Class IX-XII (2202-02-107-86-51) | 29.57 | 22.11 (75) | 14.62 (49) |
| 6. | Government Secondary Schools (109), Pratibha Khoj Scheme (2202-02-109-80-51) | 17.95 | 6.13 (34) | 2.33 (13) |
| 7. | Opening of Model School in Educationally Backward Blocks (2202-02-109-85) | 70.00 | 70.00 (100) | 0.00 (0) |
| 8. | Government Secondary Schools (109) Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86-51) | 426.69 | 272.22 (64) | 272.22 (64) |
| 9. | Assistance to other Non-Government Institutions (199) PM SHRI (PM Schools for Rising India) Scheme (2202-02-199-99-51) | 80.78 | 80.78 (100) | 63.21 (78) |
| 10. | Special Component Plan for Scheduled Castes (789) PM SHRI (PM Schools for Rising India) Scheme (2202-02-789-94-51) | 19.99 | 19.99 (100) | 10.24 (51) |
| 11. | Special Component Plan for Scheduled Castes (789) Monthly Stipends to all Scheduled Caste Students in Classes 9th & 12th (2202-02-789-96-51) | 69.70 | 29.67 (43) | 29.67 (43) |
| 12. | Special Central Assistance for Scheduled Caste Component Plan (793) Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-793-98-51) (Share Central Plan) | 113.57 | 72.79 (64) | 72.79 (64) |
| 13. | Other Adult Education Programme (200) Other Adult Education Programme (2202-04-200-98-51) | 2.95 | 2.69 (91) | 1.61 (55) |
| 14. | Administrative staff -Headquarter Staff Establishment (H.Q.) (2202-03-001-99-99) | 34.76 | 10.78 (31) | 0.84 (2) |
| 15. | Institutes (2202-03-103-99-51) | 969.85 | 296.00 (31) | 84.59 (9) |
| 16. | Maintenance of Building of Government Primary Schools (2202-01-053-96-51) | 39.87 | 22.26 (56) | 6.61 (17) |
| 17. | Monthly Stipend to BC-A students in Classes I-VIII (2202-01-109-84-51) | 47.75 | 33.10 (69) | 0.00 (0) |
| 18. | Monthly Stipend to BPL students in classes I-VIII (2202-01-109-85-51) | 3.49 | 2.41 (69) | 0.00 (0) |
| 19. | Sarva Shiksha Abhiyan (2202-01-111-99-51) | 593.89 | 400.14 (67) | 400.14 (67) |
| 20. | Mid-Day Meal for Primary School Children (2202-01-112-99-51) | 437.66 | 230.79 (53) | 118.81 (27) |
| 21. | National Programme of Mid-day-meals schools (2202-01-793-98-51) | 49.13 | 33.97 (59) | 18.81 (38) |
| 22. | Sarv Shiksha Abhiyan (2202-01-793-99-51) | 181.68 | 123.19 (68) | 123.19 (68) |
| 23. | Right to Education Act (2202-01-800-93-51) | 95.33 | 76.67 (80) | 10.35 (11) |
| 24. | Construction of School Buildings (4202-01-201-99-51) | 24.90 | 24.90 (100) | 24.90 (100) |
| 25. | Scheme for creation/purchase of Capital outlay assets of Secondary Education (4202-01-202-95-51) | 30.44 | 27.77 (91) | 0.83 (3) |
| 26. | Secondary School Buildings (4202-01-202-99-51) | 93.69 | 76.96 (82) | 56.98 (61) |
| | **Total** | **3,541.80** | **2,004.54 (57)** | **1,350.17 (38)** |
| | **Women and Child Development Department** | | | |
| 1. | Gender Sensitization (2235-02-103-79-51) | 13.60 | 12.64 (93) | 2.55 (19) |
| 2. | GIA to Govt Supported NGOs including Child welfare Council Bhartiya Gramin Mahila Sangh and other GO (2235-02-103-99) | 30.00 | 16.50 (55) | 9.00 (30) |
| 3. | *Mukhyamantri Matritva* Sahayata (2236-02-101-86-51) | 12.65 | 4.64 (37) | 2.55 (20) |
| 4. | Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under-Nutrition (2236-02-101-87-51) | 150.63 | 71.16 (47) | 30.30 (20) |
| 5. | Pradhan Mantri Matru Vandana Yojana (PMMVY) (2236-02-101-88-51) | 46.77 | 45.15 (97) | 45.15 (97) |
| 6. | Financial Assistance to Scheduled Caste Women (Pradhan Mantri Matru Vandana Yojna) (2236-02-789-96-51) | 10.35 | 10.35 (100) | 10.35 (100) |
| 7. | Supplementary Nutrition Programme for Scheduled Castes (2236-02-789-98-51) | 140.16 | 99.75 (71) | 99.75 (71) |
| 8. | Implementation of J.J. Act -Remand/Observation Home (4235-02-102-97-99) | 14.06 | 13.47 (96) | 13.47 (96) |
| 9. | Construction of Anganwadi Centres (4235-02-102-99-51) | 36.32 | 22.31 (61) | 22.31 (61) |
| 10. | Construction of Anganwadi Centres -State Contribution (4235-02-102-99-98) | 9.98 | 5.42 (54) | 2.43 (24) |
| **36** | **Total** | **464.52** | **301.39 (65)** | **237.86 (51)** |

# Appendix 2.16

## (Reference: Paragraph 2.5.7; Page 76)

## Scheme-wise details of rush of expenditure (Expenditure more than ₹ two crore and expenditure more than 30 percentage of total expenditure during last quarter)

**(₹ in crore)**

| Sr. No. | Name of Scheme | Expenditure (₹ in crore) | | |
|---|---|---|---|---|
| | | Total | During last quarter (in *per cent*) | During March 2025 (in *per cent*) |
| | **Public Works Department (B&R)** | | | |
| 1 | Construction of Bridges and Railway Over Bridges under State Scheme (5054-03-101-81-99) | 93.85 | 43.60 (46) | 2.94 (3) |
| 2 | Construction of 2-lane road from Panchgaon to Farukhnagar via Jamalpur by widening & recons in the Gurugram-(5054-04-337-48-98) | 8.22 | 4.84 (59) | 4.84 (59) |
| 3 | Widening (5.50m to 7.00m) Strengthening & IPB on (MES) from KM 0 to 11.50m in Gurugram & Nuh District-(5054-04-337-48-99) | 4.67 | 4.67 (100) | 2.22 (48) |
| 4 | Construction strengthening/widening and improvement of roads for State Scheme-(5054-04-337-99-99) | 58.49 | 21.61 (37) | 2.55 (4) |
| 5 | Research (5054-80-800-99) | 72.88 | 49.12 (67) | 16.41 (23) |
| | **Total** | **238.11** | **123.84 (52)** | **28.96 (12)** |
| | **Transport Department** | | | |
| 1 | F-Other Expenditure (3055-51-201-96) | 125.50 | 125.50 (100) | 125.50 (100) |
| 2 | Haryana Roadways Depots (5055-51-050-78) | 116.84 | 89.68 (77) | 1.67 (1) |
| | **Total** | **242.34** | **215.18 (89)** | **127.17 (52)** |

# Appendix 2.17

## (Reference: Paragraph 2.8.1 (ii); Page 80)

## Scheme-wise details of savings (₹ two crore and 20 *per cent*) in 2024-25 for the two selected Departments under Grant No. 12

**(₹ in crore)**

| Sr. No. | Scheme Details | Budget Provision (O+S) | Actual Expenditure | Savings (In *per cent*) |
|---|---|---|---|---|
| | **Education Department** | | | |
| 1 | Maintenances of Building of Government Primary Schools [P-01-09-2202-01-053-96-51] | 100.00 | 39.87 | (-) 60.13 (60) |
| 2 | Expansion of facilities Classes I-V (Full time) [P-01-09-2202-01-101-97-51] | 7.00 | 0.60 | (-) 6.40 (91) |
| 3 | Expansion of Facilities Classes VI-VIII (Full time) [P-01-09-2202-01-101-95-51] | 20.00 | 0.00 | (-) 20.00 (100) |
| 4 | PM SHRI (PM Schools for Rising) India Scheme [P-02-09-2202-01-199-99-51] | 64.65 | 0.00 | (-) 64.65 (100) |
| 5 | PM SHRI (PM Schools for Rising India) Scheme [P-02-09-2202-01-789-93-51] | 7.50 | 0.00 | (-) 7.50 (100) |
| 6 | Right to Education Act [P-01-09-2202-01-800-93-51] | 170.00 | 95.33 | (-) 74.67 (44) |
| 7 | Swacch Prangan [P-01-09-2202-01-800-91-99] | 7.00 | 4.20 | (-) 2.80 (40) |
| 8 | Setting up of State Council of Research and Training, Gurugram [P-01-09-2202-02-004-99-51] | 28.51 | 16.70 | (-) 11.81 (41) |
| 9 | Addition & alterations in Govt. Schools [P-01-09-2202-02-053-99-51] | 105.00 | 9.94 | (-) 95.06 (91) |
| 10 | Setting up of District Institute of Education and Training (DIETs) [P-02-09-2202-02-105-92-51] | 60.00 | 21.11 | (-) 38.89 (65) |
| 11 | Chief Minister Policy for Equal Education Relief[P-01-09-2202-02-110-94-51] | 5.00 | 0.99 | (-) 4.01 (80) |
| 12 | Providing of free bicycle to Scheduled Caste Students in Classes 9th & 11th [P-01-09-2202-02-789-99-51] | 10.00 | 1.00 | (-) 9.00 (90) |
| 13 | Irrecoverable loans written off[P-01-09-2202-02-792-99-51] | 5.00 | 0.24 | (-) 4.76 (95) |
| 14 | Su-Sanskar-Beti Bachao Beti Padhao (BBBP) [P-01-09-2202-02-800-97-97] | 7.00 | 4.12 | (-) 2.88 (41) |
| 15 | Cultural Programme for Students [P-01-09-2202-02-800-97-96] | 7.00 | 4.50 | (-) 2.50 (36) |
| 16 | Rashtriya Uchchatar Shiksha Abhiyan (RUSA) [P-02-09-2202-03-103-97-51] | 60.00 | 0.00 | (-) 60.00 (100) |
| 17 | Praramdh State Institute of Advance Studies in Teacher Education, Jhajjar[P-01-09-2202-03-188-99-51] | 25.00 | 6.25 | (-) 18.75 (75) |
| 18 | Irrecoverable loans written off [P-01-09-2202-03-792-99-51] | 10.00 | 0.00 | (-) 10.00 (100) |
| 19 | Sakshar Bharat Scheme [P-02-09-2202-04-200-97-51] | 10.00 | 0.00 | (-) 10.00 (100) |
| 20 | Establishment of Govt. Engineering College Jhajjar[P-01-10-2203-51-112-95-51] | 8.00 | 4.32 | (-) 3.68 (46) |
| 21 | Establishment of Govt. Engineering College Rewari [P-01-10-2203-51-112-94-51] | 8.00 | 4.86 | (-) 3.14 (39) |
| 22 | Establishment of National Institute of Fashion Technology, Panchkula [P-01-10-2203-51-112-92-51] | 10.00 | 0.00 | (-) 10.00 (100) |
| 23 | Setting up of Indian Institute of Information Technology (IIIT), Kilohard, Sonepat. [P-01-10-2203-51-112-91-51] | 7.00 | 3.50 | (-) 3.50 (50) |
| 24 | Establishment of Govt. Engineering College Nilokheri District Karnal [P-01-10-2203-51-112-90-51] | 10.00 | 5.45 | (-) 4.55 (46) |
| 25 | Construction of School Buildings[P-01-12-4202-01-201-99-51] | 200.00 | 24.90 | (-) 175.10 (88) |
| 26 | Scheme for Creation/Purchase of Capital Assets for Elementary Education[P-01-12-4202-01-201-98-51] | 178.63 | 11.92 | (-) 166.71 (93) |
| 27 | Secondary School Buildings[P-01-09-4202-01-202-99-51] | 150.00 | 93.70 | (-) 56.30 (38) |
| 28 | Construction of Senior Secondary and High Schools Building under NABARD [P-01-12-4202-01-202-97-51] | 40.00 | 0.00 | (-) 40.00 (100) |
| 29 | Polytechnics Buildings[P-01-12-4202-02-104-99-51] | 20.00 | 12.56 | (-) 7.44 (37) |
| 30 | Buildings (Engineering Colleges) [P-01-12-4202-02-105-99-51] | 5.00 | 0.15 | (-) 4.85 (97) |
| 31 | Construction of Hostels for Scheduled Castes Students in Polytechnics[P-01-10-4202-02-789-99-51] | 7.00 | 1.96 | (-) 5.04 (72) |
| | **Total** | **1,352.29** | **368.17** | **(-) 984.12 (73)** |
| | **Women and Child development department** | | | |
| 1 | Integrated Child Protection Scheme (ICPS) [P-02-12-2235-02-102-73-51] | 55.00 | 0.00 | (-) 55.00 (100) |
| 2 | Scheme for Beti Bachao Beti Padhao [P-02-12-2235-02-102-70-51] | 5.00 | 0.01 | (-) 4.99 (99) |
| 3 | Rajiv Gandhi National Creche Scheme [P-02-12-2235-02-102-69-51] | 20.00 | 0.00 | (-) 20.00 (100) |

| Sr. No. | Scheme Details | Budget Provision (O+S) | Actual Expenditure | Savings (In *per cent*) |
|---|---|---|---|---|
| 4 | Haryana State Creche Scheme[P-02-12-2235-02-102-65-51] | 32.15 | 9.56 | (-) 22.59 (70) |
| 5 | Non-Institutional/Care Sponsorship /Foster Care/After Care[P-02-12-2235-02-102-64-51] | 5.00 | 1.54 | (-) 3.46 (69) |
| 6 | Child Helpline[P-03-12-2235-02-102-62-51] | 14.88 | 0.00 | (-) 14.88 (100) |
| 7 | Gender Sensitization [P-01-12-2235-02-103-79-51] | 20.00 | 13.60 | (-) 6.40 (32) |
| 8 | Mahila Shakti Kendra Renamed as Hub for Empowerment of Women[P-02-12-2235-02-103-74-51] | 5.00 | 0.00 | (-) 5.00 (100) |
| 9 | Scheme for setting up One Stop Crises Centre for women[P-03-12-2235-02-103-69-51] | 7.80 | 4.19 | (-) 3.61 (46) |
| 10 | Financial assistance to Scheduled Castes families under Apni Betian Apna Dhan Rename as Aapki Beti Hamari Beti (Ladli) [P-01-12-2235-02-789-99-51] | 120.00 | 61.77 | (-) 58.23 (49) |
| 11 | Financial Assistance to Scheduled Castes Anganwadi Workers/helper [P-02-12-2235-02-789-90-51] | 60.00 | 26.01 | (-) 33.99 (57) |
| 12 | Staff for Headquarter [P-01-12-2236-02-101-99-51] | 97.25 | 12.82 | (-) 84.43 (87) |
| 13 | Mukhya Mantri Matritav Sahayta [P-01-12-2236-02-101-86-51] | 30.25 | 12.65 | (-) 17.60 (58) |
| 14 | Scheme for Poshan Abhiyan [P-02-12-2236-80-102-99-51] | 53.42 | 0.00 | (-) 53.42 (100) |
| 15 | Construction of Anganwadi Centres- State Contribution[P-01-21-4235-02-102-99-98] | 38.00 | 9.99 | (-) 28.01 (74) |
| 16 | Implementation of J.J. Act-Remand/Observation Home[P-01-21-4235-02-102-97-99] | 40.00 | 14.06 | (-) 25.94 (65) |
| 17 | Construction of JJBs and CWCs (SAP)[P-02-21-4235-02-102-96-51] | 5.50 | 0.00 | (-) 5.50 (100) |
| 18 | Home-cum-Vocational Training production Centres for Young Girls/Women & Destitute Women and Widows[P-01-21-4235-02-103-99-51] | 31.00 | 0.32 | (-) 30.68 (99) |
| 19 | Construction of Anganwari Centre[P-01-21-4235-02-789-99-51] | 8.00 | 1.04 | (-) 6.96 (87) |
| | **Total** | **648.25** | **167.56** | **(-) 480.69 (74)** |

# Appendix 2.18

## (Reference: Paragraph 2.8.1 (v); Page 82)

## Details of bank accounts opened in Women and Child Development Department

| Sr. No. | Name of Bank | Bank A/c No | Name of scheme under the bank account was opened | Balance as on 31 March 2025 (₹ in crore) |
|---|---|---|---|---|
| 1 | ICICI BANK LTD | 184501000238 | Upgradation/ Construction of Anganwadi Centre | 39.05 |
| 2 | ICICI BANK LTD | 4301034038 | Anganwadi Services (General) | 35.97 |
| 3 | ICICI BANK LTD | 4301032728 | Supplementary Nutrition Programme | 19.37 |
| 4 | AXIS BANK | 921010048050886 | Scheme for Adolescent Girls | 0.96 |
| 5 | ICICI BANK LTD | 4301034040 | Poshan Abhiyan | 1.25 |
| 6 | IDBI BANK LTD | 16104000129664 | Mission Vatsalya | 6.60 |
| 7 | HDFC BANK LTD | 50100688429074 | Non-Institutional/Care sponsorship/Foster Care/After Care | 1.55 |
| 8 | HDFC BANK LTD | 50100684242017 | Swachhta Action Plan (SAP) under Mission Vatsalya | 0.15 |
| 9 | HDFC BANK LTD | 50100532677756 | Scheme for Beti Bachao Beti Padhao | 0.08 |
| 10 | INDIAN OVERSEAS BANK | 348401000003362 | Women Helpline | 0.06 |
| 11 | INDIAN OVERSEAS BANK | 348401000003360 | One Stop Centre | 0.89 |
| 12 | INDIAN OVERSEAS BANK | 348401000003361 | Construction of building setting up One Stop Centre for women Scheme | 0.17 |
| 13 | INDUSIND BANK LTD | 159478913181 | Hub for Empowerment of Women (Haryana) | 0.66 |
| 14 | ICICI BANK LTD | 4301034281 | Pradhan Mantri Matru Vandana Yojna (PMMVY) | 55.62 |
| 15 | AXIS BANK | 921010047419062 | Palna | 2.79 |
| 16 | HDFC BANK LTD | 50100772576026 | Anganwadi-Cum-Creche (Palna) | 1.26 |
| 17 | HDFC | 50100467147689 | Juvenile Justice Fund | 3.07 |
| **Total-** | | | | **169.50** |

# Appendix 2.19

## (Reference: Paragraph 2.8.2 (ii); Page 86)

## Scheme-wise details of savings (₹ two crore and 20 *per cent*) in 2024-25 for the two selected Departments under Grant No. 17

**(₹ in crore)**

| Sr. No. | Scheme Details | Budget Provision (O+S) | Actual Expenditure | Savings (In *per cent*) |
|---|---|---|---|---|
| | **Public Works Department (Building and Roads)** | | | |
| 1. | Road works under State Highways (P-01-3054-03-337-51) | 90.00 | 67.76 | (-) 22.24 (25) |
| 2. | Construction Strengthening/ Widening and Upgradation of Roads under CRIF under Road works (P-02-5054-03-337-87) | 150.00 | 110.00 | (-) 40.00 (27) |
| 3. | Construction of Bridges and Railway Over Bridges under NABARD Scheme under Bridges (P-02-5054-04-101-84-97) | 15.00 | 0.00 | (-) 15.00 (100) |
| 4. | Construction of Bridges and Railway Over Bridges under National Capital Region Scheme under Bridges (P-02-5054-04-101-84-98) | 80.00 | 43.93 | (-) 36.07 (45) |
| 5. | Creation of Urban Infrastructure under Urban Infrastructure Development Fund (UIDF) of National Housing Bank under Road works (P-02-5054-04-337-47) | 10.00 | 0.00 | (-) 10.00 (100) |
| 6. | Widening (5.50m to 7.00m) Strengthening & IPB on (MES) from KM 0 to 11.50m in Gurugram & Nuh Distt under Road works (P-02-5054-04-337-48-99) | 9.19 | 4.67 | (-) 4.52 (49) |
| 7. | Upgradation of rural roads in Ambala Circle CFC under Road works (P-02-5054-04-337-49-99) | 22.00 | 0.00 | (-) 22.00 (100) |
| 8. | Upgradation of rural roads in Ambala Circle CFC under Road works (P-02-5054-04-337-49-99) | 230.00 | 0.85 | (-) 229.15 (100) |
| 9. | Construction strengthening/ widening and bye passes of roads for NABARD Scheme under Rural Roads (P-02-5054-04-337-98-97) | 170.00 | 107.76 | (-) 62.24 (37) |
| 10. | Construction strengthening/ widening and bye passes of roads for National Capital Region Scheme under Rural Roads (P-02-5054-04-337-98-98) | 100.00 | 49.98 | (-) 50.02 (37) |
| 11. | Construction strengthening/ widening under National Capital Region Scheme under Rural Roads (P-02-5054-04-337-99-98) | 130.00 | 78.30 | (-) 51.70 (40) |
| 12. | National Capital Region Contribution (P-02-5054-04-789-99-97) | 25.00 | 13.56 | (-) 11.44 (46) |
| 13. | NABARD Contribution under Construction/ Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area (P-02-5054-04-789-99-98) | 55.00 | 32.86 | (-) 22.14 (40) |
| 14. | State Contribution under Construction/ Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area (P-02-5054-04-789-99-99) | 70.00 | 13.86 | (-) 56.14 (80) |
| 15. | Equity Capital to Haryana Rail Infrastructure Development (HRIDC) under (P-01-5054-80-190-99) | 10.00 | 0.00 | (-) 10.00 (100) |
| | **Total** | **1,166.19** | **523.53** | **(-) 642.66 (55)** |
| | **Transport Department** | | | |
| 1. | C-Repair and Maintenance under Haryana Roadways (P-01-3055-201-97) | 255.69 | 204.28 | (-) 51.41 (20) |
| 2. | Purchase of Land and Construction of Building for Regulatory Wing under Lands and Buildings (P-01-5055-050-77) | 20.00 | 3.30 | (-) 16.70 (84) |
| 3. | Haryana Roadways Depots under Lands and Buildings (P-01-5055-050-78) | 200.00 | 116.84 | (-) 83.16 (42) |
| 4. | Haryana Roadways Depots under Acquisition of Fleet(P-01-5055-102-77) | 180.00 | 15.36 | (-) 164.64 (91) |
| | **Total** | **655.69** | **339.78** | **(-) 315.91 (48)** |

# Appendix 2.20

## (Reference: Paragraph 2.8.2 (iii); Page 86)

## Persistent savings during 2022-25 in two selected Departments under Grant No. 17

**(₹ in crore)**

| Sr. No. | Name of scheme | Year | Budget | Expenditure | Saving (*per cent* |
|---|---|---|---|---|---|
| | **Public Works Department (B&R)** | | | | |
| 1 | Construction Strengthening/Widening and Upgradation of Roads under CRIF (Full Centrally Sponsored) (5054-03-337-87) | 2022-23 | 150.00 | 40.87 | 109.13 (73) |
| | | 2023-24 | 150.00 | 93.47 | 56.53 (38) |
| | | 2024-25 | 150.00 | 110.00 | 40.00 (27) |
| 2 | Construction of Bridges and Railways Over Bridges Under NABARD Scheme (5054-04-101-84-97) | 2022-23 | 15.00 | 3.22 | 11.78 (79) |
| | | 2023-24 | 15.00 | 2.77 | 12.23 (82) |
| | | 2024-25 | 15.00 | 0.00 | 15.00 (100) |
| 3 | Construction Strengthening/Widening and Upgradation of Roads for State Scheme under District Roads (5054-04-337-99-99) | 2022-23 | 56.00 | 31.53 | 24.47 (44) |
| | | 2023-24 | 70.00 | 42.90 | 27.10 (39) |
| | | 2024-25 | 70.00 | 58.49 | 11.51 (16) |
| 4 | NABARD Contribution under Construction/Widening and Strengthening/ Special Repair of Roads in the Scheduled Castes Population Area (5054-04-789-99-98) | 2022-23 | 55.00 | 40.56 | 14.44 (26) |
| | | 2023-24 | 55.00 | 37.11 | 17.89 (33) |
| | | 2024-25 | 55.00 | 32.85 | 22.15 (40) |
| | **Transport Department** | | | | |
| 1 | 3055-800-97 C-Repair and Maintenance | 2022-23 | 12.68 | 10.54 | 2.14 (17) |
| | | 2023-24 | 12.17 | 7.94 | 4.23 (35) |
| | | 2024-25 | 11.15 | 8.60 | 2.55 (23) |
| 2 | 5055-050-77 Purchase of Land and Construction of Building for Regulatory Wing | 2022-23 | 20.01 | 0.00 | 20.01 (100) |
| | | 2023-24 | 20.00 | 0.56 | 19.44 (97) |
| | | 2024-25 | 20.00 | 3.30 | 16.70 (84) |

# Appendix 2.21

## (Reference: Paragraph 2.9.1; Page 87)

## Detail of schemes in which amount was withdrawn as an advance from Contingency Fund

**(₹ in crore)**

| Sl. No. | Nomenclature of the scheme | Date of sanction | Total Budget | Expenditure | Savings (-)/ Excess (+) | Advance from Contingency fund |
|---|---|---|---|---|---|---|
| 1 | P-01-17-5054-03-101-81-99- Construction of Bridges and Railway Over Bridges under State Scheme | 27 March 2025 | 50.00 | 93.85 | 43.85 | 6.93 |
| 2 | P-01-17-5054-03-337-88-99- Construction strengthening/widening and improvement of roads for state scheme | | 350.00 | 406.08 | 56.08 | 108.77 |
| 3 | P-01-17-5054-04-101-84-99- Construction of Bridges and Railway Over Bridges under State Scheme | | 200.00 | 171.09 | -28.91 | 22.37 |
| 4 | P-01-17-5054-04-337-99-99- Construction strengthening/widening and improvement of roads for state scheme | | 70.00 | 58.49 | -11.51 | 10.86 |
| | **TOTAL** | | **670.00** | **729.51** | **59.51** | **148.93** |

**Source: Office of the Principal Accountant General (A&E), Haryana.**

## Appendix 3.1

## (Reference: Paragraph 3.2.2; Page 92)

## Details of contribution and investment under DCPS

**(₹ in crore)**

| Year | Opening Balance | Employee Contribution | Contribution by the State Government | Total Receipt during the year | Total transferred to NSDL | Short transfer (+)/ Excess transfer (-) |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 = (2+3) | 5 | 6 = (1+4)-5 |
| 2008-09[1] | 0.02 | 0.02 | 0 | 0.02 | 0 | 0.04 |
| 2009-10 | 0.04 | 28.88 | 9.18 | 38.06 | 23.91 | 14.19 |
| 2010-11 | 14.19 | 78.29 | 37.07 | 115.36 | 101.13 | 28.42 |
| 2011-12 | 28.42 | 104.35 | 67.64 | 171.99 | 183.00 | 17.41 |
| 2012-13 | 17.41 | 163.58 | 98.76 | 262.34 | 302.80 | (-) 23.05 |
| 2013-14 | (-) 23.05 | 240.47 | 143.25 | 383.72 | 421.26 | (-) 60.59 |
| 2014-15 | (-) 60.59 | 314.54 | 283.69 | 598.23 | 529.53 | 8.11 |
| 2015-16 | 8.11 | 328.94 | 278.83 | 607.77 | 596.45 | 19.43 |
| 2016-17 | 19.43 | 382.15 | 378.04 | 760.19 | 729.70 | 49.92 |
| 2017-18 | 49.92 | 479.94 | 460.44 | 940.38 | 975.76 | 14.54 |
| 2018-19 | 14.54 | 565.88 | 534.30 | 1,100.18 | 1,086.16 | 28.56 |
| 2019-20 | 28.56 | 717.91 | 694.20 | 1,412.11 | 1,407.78 | 32.89 |
| 2020-21 | 32.89 | 778.53 | 766.83 | 1,545.36 | 1,535.18 | 43.07 |
| 2021-22 | 43.07 | 875.35 | 939.66 | 1,815.01 | 1,839.41 | 18.67 |
| 2022-23 | 18.67 | 1,004.06 | 1,321.09 | 2,325.15 | 2,343.02 | 0.80 |
| 2023-24 | 0.80 | 1,157.10 | 1,664.45 | 2,821.55 | 2,795.76 | 26.59 |
| 2024-25 | 26.59 | 1,339.41 | 1,865.42 | 3,204.83 | 3,164.16 | 67.26 |
| | **Total** | **8,559.40** | **9,542.85** | **18,102.25** | **18,035.01** | |

**Source: Finance Accounts of the respective years.**

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

# Appendix 3.2

## (Reference: Paragraph 3.12; Page 103)

## Arrears of accounts of Autonomous Bodies upto 2024-25

| Sl. No. | Name of Body or Authority | Accounts pending since | No. of Accounts pending |
|---|---|---|---|
| 1. | Haryana Building & Other Construction Workers' Welfare Board, Panchkula. | 2024-25 | 1 |
| 2. | Haryana State Commission for Protection of Child Rights | 2013-14 to 2024-25 | 12 |
| 3. | State Compensatory Afforestation Fund Management and Planning Authority Haryana State (CAMPA) | 2021-22 to 2024-25 | 4 |
| 4. | Haryana State Biodiversity Board | 2024-25 | 1 |
| 5. | Haryana Human Rights Commission | 2024-25 | 1 |
| 6. | Haryana Khadi & Village Industries Board | 2022-23 to 2024-25 | 3 |
| 7. | Haryana Shehri Vikas Pradhikaran (HSVP) | 2022-23 to 2024-25 | 3 |
| 8. | Housing Board Haryana, Panchkula | 2021-22 to 2024-25 | 4 |
| 9. | Haryana Real Estate Regulatory Authority Panchkula (HRERA) | 2023-24 to 2024-25 | 2 |
| 10. | Haryana Real Estate Regulatory Authority, Gurugram | 2023-24 to 2024-25 | 2 |
| 11. | Gurugram Metropolitan Development Authority | 2024-25 | 1 |
| 12. | Faridabad Metropolitan Development Authority | 2018-19 to 2024-25 | 7 |
| 13. | Haryana State Agricultural Marketing Board | 2024-25 | 1 |
| 14. | Haryana State Water Resources Authority | 2024-25 | 1 |
| 15. | Haryana Electricity Regulatory Commission | 2024-25 | 1 |
| 16. | Haryana Parivar Pehchan Authority, Panchkula | 2024-25 | 1 |
| 17. | Haryana Labour Welfare Board, Panchkula | 2023-24 to 2024-25 | 2 |
| 18. | CJM-cum-Secy. District Legal Services Authority, Gurugram | 2023-24 to 2024-25 | 2 |
| 19. | Haryana Waqf Board, Haryana | 2018-19 to 2022-23[2] | 4 |
| 20. | Haryana State Legal Services Authority, Panchkula | 2016-17 to 2024-25 | 9 |
| 21. | CJM-cum-Secy. District Legal Services Authority, Jind | 2024-25 | 1 |
| 22. | CJM-cum-Secy. District Legal Services Authority, Panchkula | 2024-25 | 1 |
| 23. | CJM-cum-Secy. District Legal Services Authority, Yamuna Nagar | 2024-25 | 1 |
| 24. | CJM-cum-Secy. District Legal Services Authority, Rewari | 2024-25 | 1 |
| 25. | CJM-cum-Secy. District Legal Services Authority, Jhajjar | 2024-25 | 1 |
| 26. | CJM-cum-Secy. District Legal Services Authority, Panipat | 2024-25 | 1 |
| 27. | CJM-cum-Secy. District Legal Services Authority, Sirsa | 2024-25 | 1 |
| 28. | CJM-cum-Secy. District Legal Services Authority, Narnaul | 2024-25 | 1 |
| 29. | CJM-cum-Secy. District Legal Services Authority, Rohtak | 2024-25 | 1 |
| 30. | CJM-cum-Secy. District Legal Services Authority, Nuh | 2024-25 | 1 |
| 31. | CJM-cum-Secy. District Legal Services Authority, Palwal | 2024-25 | 1 |
| 32. | CJM-cum-Secy. District Legal Services Authority, KKR | 2024-25 | 1 |
| 33. | CJM-cum-Secy. District Legal Services Authority, FDB | 2024-25 | 1 |
| 34. | CJM-cum-Secy. District Legal Services Authority, Kaithal | 2024-25 | 1 |
| 35. | CJM-cum-Secy. District Legal Services Authority, Hisar | 2024-25 | 1 |
| 36. | CJM-cum-Secy. District Legal Services Authority, Sonipat | 2024-25 | 1 |
| 37. | CJM-cum-Secy. District Legal Services Authority, Karnal | 2024-25 | 1 |
| 38. | CJM-cum-Secy. District Legal Services Authority, Bhiwani | 2024-25 | 1 |
| 39. | CJM-cum-Secy. District Legal Services Authority, Charki Dadri | 2024-25 | 1 |
| 40. | CJM-cum-Secy. District Legal Services Authority, Ambala | 2024-25 | 1 |
| **Total** | | | **82** |

**Source: Departmental data/information**

[2] No entrustment after 2022-23.

https://cag.gov.in/ag/haryana/en