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 2023-24

Government of Haryana

Report No. 1 of 2025

(State Finances Audit Report)

Report of the
Comptroller and Auditor General of India
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PREFACE

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

Chapters I to III of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government of Haryana for the year ended 31 March 2024. Information has been obtained from the State Government of Haryana wherever necessary.

Chapter IV on 'Quality of Accounts and Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

The Report containing the findings of Performance Audit (Standalone), Report containing Compliance Audit of various departments, Report containing the observations on audit of Statutory Corporations, Boards and Government Companies and Report on Revenue Sector are being presented separately.

EXECUTIVE SUMMARY

Executive Summary

About the Report

This Report of the CAG of India is on the State Finances, Government of Haryana for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.

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

Gross State Domestic Product (GSDP) (at current prices) grew at an average annual rate of 9.63 *per cent* from ₹ 7,38,052 crore in 2019-20 to ₹ 10,95,535 crore in 2023-24. Budget Outlay of the State grew at an average annual growth rate 10.83 *per cent* from ₹ 1,56,449.71 crore in 2019-20 to ₹ 2,36,560.07 crore in 2023-24. Compound Annual Growth Rate (CAGR) in per capita GSDP of the State was 8.83 *per cent* during the period 2019-20 to 2023-24. There was 11.33 *per cent* growth in GSDP over 2022-23.

The Revenue receipts grew at 13.59 *per cent* and the percentage of Revenue receipts over GSDP at 9.25 *per cent* during 2023-24. The Tax revenue increased by 15.70 *per cent* during the period and the State's own tax revenue increased by 15.17 *per cent*. The total expenditure (Revenue expenditure, Capital expenditure, Loans and Advances) of the State of Haryana increased from ₹ 1,20,533 crore in 2022-23 to ₹ 1,33,172 crore in 2023-24 increasing by 10.49 *per cent*. Of this, Revenue expenditure showed 6.38 *per cent* increase from 2022-23. Revenue Deficit decreased from ₹ 17,212 crore to ₹ 11,881 crore registering 30.97 *per cent* decrease over 2022-23, while Fiscal Deficit slightly increased from ₹ 31,027 crore in 2022-23 to ₹ 31,441 crore in 2023-24 registering increase by 1.33 *per cent*.

Receipt-Expenditure Mismatch

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

From 2019-20 to 2023-24, Revenue receipts grew from ₹ 67,858 crore to ₹ 1,01,315 crore, with an average annual growth rate of 9.19 *per cent*. Capital

receipts (including ways and means advances) also increased from ₹ 48,617 crore to ₹ 63,143 crore during this period. The share of Grants-in-aid in Revenue receipts decreased from 15.51 *per cent* in 2019-20 to 8.25 *per cent* in 2023-24. The State Government received ₹ 2,769 crore as Central share for the Centrally Sponsored Schemes (CSSs) in the year.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Between 2019-20 and 2023-24, Revenue expenditure increased from ₹ 84,848 crore (11.50 *per cent* of GSDP) to ₹ 1,13,196 crore (10.33 *per cent* of GSDP). It consistently made up a significant portion (82 to 93 *per cent*) of the total expenditure during this period, growing at an average annual rate of eight *per cent*.

Result of expenditure beyond means

The gap between the Revenue receipt and Revenue expenditure results in Revenue Deficit. The Revenue Deficit of the State decreased to ₹ 11,881 crore (1.08 *per cent* of GSDP) in the current year from ₹ 16,990 crore (2.30 *per cent* of GSDP) in the year 2019-20.

The State Government spent ₹ 15,921 crore on Capital account. This was 11.96 *per cent* of the total expenditure in the year 2023-24. Capital expenditure was just 18 *per cent* of the total borrowings. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of borrowings instead of Capital creation/development activities.

The gap between the total expenditure and total non-debt receipt of the State results in Fiscal Deficit. The Fiscal Deficit of the State increased to ₹ 31,441 crore (2.87 *per cent* of GSDP) in 2023-24 from ₹ 30,518 crore (4.13 *per cent* of GSDP) in 2019-20.

Under the Revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted 54-56 *per cent* of Revenue expenditure during 2019-20 to 2023-24. The Committed expenditure increased at an average rate of 8.76 *per cent* i.e. from ₹ 46,786 crore in 2019-20 to ₹ 62,980 crore in 2023-24.

The inflexible expenditure decreased from 7.90 *per cent* to 6.32 *per cent* of Revenue expenditure during 2019-20 to 2023-24, indicating a rising trend. The inflexible expenditure increased from ₹ 5,865 crore in 2022-23 to ₹ 7,157 crore in 2023-24 registering an increase of 22.03 *per cent*.

Taken together, the committed and inflexible expenditure in 2023-24 was ₹ 70,137 crore; 62 *per cent* of the Revenue expenditure. Upward trend on committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and Capital creation.

Subsidies constitute major portion of the non-committed expenditure

Within non-committed expenditure, expenditure on subsidies decreased from ₹ 8,105 crore in 2019-20 to ₹ 7,650 crore in 2020-21, increased to ₹ 9,535 crore in 2021-22, decreased to ₹ 9,360 crore in 2022-23 and increased to₹ 10,718 crore in 2023-24 which was 10.58 *per cent* of the Revenue receipts and 9.47 *per cent* of Revenue expenditure. The subsidies were disbursed for Power: ₹ 7,947 crore (74.15 *per cent*), Agriculture and allied activities: ₹ 2,236 crore (20.86 *per cent*), Village and Small Industries: ₹ 436 crore (4.07 *per cent*) and Social Services: ₹ 99 crore (0.92 *per cent*).

Off-budget borrowings

The State Government through Haryana Police Housing Corporation Limited repaid amount of ₹ 77.50 crore (₹ 55 crore plus ₹ 22.50 crore) towards loans to HUDCO against the outstanding loans amounting to ₹ 279.10 crore at the beginning of the year i.e. 1 April 2023. No loan has been raised during the year leaving balance of ₹ 201.60 crore at the end of the year i.e. 31 March 2024.

Contingent Liabilities on account of Guarantees

Out of total Guarantees of ₹ 24,214.81 crore as on 31 March 2024, 95.96 *per cent* (₹ 23,235.96 crore) was mainly in respect of Haryana Shehri Vikas Pradhikaran (₹ 7,313.36 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 2,575.47 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 7,231.56 crore), Haryana Vidyut Parsaran Nigam Limited (₹ 717.07 crore) and Dakshin Haryana Bijli Vitran Nigam Limited (₹ 5,398.50 crore). No amount was paid by the Government towards Guarantees invoked during 2023-24.

Fiscal sustainability

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, Guarantees, subsidies, etc. So far as Revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc. and also other inflexible expenditure such as those arising out of commitment for Centrally Sponsored Schemes, transfer to Reserve Funds, transfer to Local Bodies, etc.

FRBM requirements and compliance with fiscal parameters

The Fiscal Responsibility and Budget Management (FRBM) Act/Rules laid down targets for Revenue Deficit, Fiscal Deficit and debt as a certain percentage of the Gross State Domestic Product (GSDP). In 2023-24, Revenue Deficit was 1.08 *per cent* as against the target/ projection of 1.51 *per cent*; Fiscal Deficit was 2.87 *per cent* as against the target/ projection of 2.96 *per cent*; ratio of total outstanding liability to GSDP was 29.81 *per cent* as against the target/ projection of 25.45 *per cent*.

As per the debt sustainability analysis, the overall liability of the Government of Haryana has grown on an average at a rate of 12.16 *per cent* annually during 2019-20 to 2023-24. The debt to GSDP ratio which had declined to 30.38 *per cent* in 2021-22 from 32.74 *per cent* in 2020-21, further declined to 29.81 *per cent* in 2023-24. A significant improvement in rate spread as well as in Domar-Gap coupled with improvement in primary balance contributed to decline in debt to GSDP ratio in 2023-24. Thus, it can be inferred that the downward pressure in the primary balance was absorbed by favourable rate spreads and the Domar-Gap leading to a modest decline in GSDP debt ratio in 2022-23 as compared to the last financial year.

Budget performance

Aggregate expenditure outturn

Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving. In the Revenue section, deviation in outturn compared with Budget Estimates (BE) was (-) 10.31 *per cent*. This was due to excess/saving upto 25 *per cent* in 13 Grants and between 25 *per cent* and 50 *per cent* in four Grants. In the Capital section, deviation in outturn compared with BE was 4.51 *per cent*. This was due to excess/saving upto 25 *per cent* in six Grants, between 25 *per cent* and 50 *per cent* in seven Grants; and between 50 *per cent* and 100 *per cent* in five Grants.

Expenditure composition outturn

Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution have contributed to variance in expenditure composition. This measure indicates the extent of variation between the final Budget and the actual expenditure. In the Revenue section, deviation in outturn compared with Revised Estimates (RE) was (-) 5.66 *per cent*. This was due to excess/saving upto 25 *per cent* in 17 Grants. In the Capital section, deviation in outturn compared with RE was (-) 1.99 *per cent*. This was due to saving upto 25 *per cent* in 11 Grants, between 25 *per cent* and 50 *per cent* in five Grants and between 75 *per cent* and 100 *per cent* in two Grants.

Supplementary provisions aggregating ₹ 8,921.48 crore obtained in 19 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions. In six cases, Supplementary provision of ₹ 4,622 crore proved excessive as it was more than the requirement.

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

Quality of Accounts and Financial Reporting

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

Regularisation of Excess over Grants/ Appropriations

The State Government has to get excesses over Grants/Appropriations regularised by the State Legislature as per Articles 204 and 205 of the Constitution of India. During the year 2023-24, there was excess disbursement of ₹ 1,335.24 crore over the authorisation made by the State Legislature under two Grants/Appropriations

Compliance with IGAS

As against the requirements of the Indian Government Accounting Standards (IGAS), the State Government did not comply with IGAS-3: Loans and Advances made by the Government as the closing balances of Loans and Advances was not reconciled by the Loanee Entities.

Funds to Single Nodal Agency

As per the State Government/Single Nodal Agency (SNA) report from the Public Financial Management System (PFMS-SNA), the State Government received ₹ 2,577.32 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹ 2,282.28 crore and State share of ₹ 4,080.11 crore to the SNAs. Out of total transfer of ₹ 6,362.39 crore, ₹ 162.46 crore was transferred through AC Bills, ₹ 2,975.96 crore through Grants-in-aid bills, ₹ 3,223.97 crore through Fully Vouched Contingent Bills.

Detailed vouchers and supporting documents of Actual Expenditure were not received by Principal Accountant General (Accounts and Entitlement) office from the SNAs. As against the Central Share of ₹ 2,577.32 crore, the transfer was ₹ 2,282.28 crore leading to short transfer of ₹ 295.04 crore.

As informed by the State Government/as per the SNAs report, ₹ 2,683.41 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024. The figure as per Finance Accounts and SNA are under reconciliation.

Outstanding Utilisation Certificates

Despite the requirement of submitting Utilisation Certificates (UCs) against Grants-in-aid within a stipulated time period, 2,037 outstanding UCs of ₹ 17,019.50 crore were pending as on 31 March 2024.

Utilisation Certificates 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.

DC bills against AC bills

Similarly, despite the requirement of submitting Detailed Contingent (DC) Bills against the advance money withdrawn through Abstract Contingent (AC) Bills, 855 AC bills of ₹ 369.67 crore were pending for submission of DC bills as on 31 March 2024, out of which 322 AC Bills amounting to ₹ 133.33 crore pertained to the period upto 2022-23.

Delayed submission of Detailed Contingent Bills indicates that funds were drawn without requirement for immediate payment and may affect the completeness and correctness of Accounts.

Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs; non-submission of DC bills against AC bills; non-compliance with IGAS-3; and non-supply of details of expenditure from SNAs have impacted the quality of accounts adversely.

CHAPTER 1

OVERVIEW

Chapter 1: Overview

1.1 Profile of the State

Haryana is located near the National Capital. Out of 22 districts of Haryana, 14 are part of the National Capital Region. It is spread over a geographical area of 44,212 sq. km. and ranks 21st among State/UTs in terms of area. As per the population projections by National Commission on Population, Ministry of Health and Family Welfare, Government of India (GoI) the State's population was 3.06 crore which accounts for 2.18 *per cent* of the country's population and ranks 17th among States in terms of population. The population density of the State at 691.51 persons per sq. km. was higher than the national average of 426.09 persons per sq. km. The percentage of population below the poverty line was 11.16 which is lower than the all-India average of 21.92. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.60 *per cent* (as per 2011 census) ***(Appendix 1.1)***.

1.1.1 Gross State Domestic Product of the State

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

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

Trends in GSDP compared to Gross Domestic Product (GDP) are shown in ***Table 1.1***; growth rate and sectoral growth in GSDP during the period 2019-20 to 2023-24 are depicted in ***Chart 1.1*** and ***Chart 1.2*** respectively.

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

(₹ in crore)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
GDP (2011-12 Series)	2,01,03,593	1,98,54,096	2,35,97,399	2,69,49,646 (Ist RE)	2,95,35,667 (PE)
GVA	1,83,81,117	1,82,10,997	2,16,35,584	2,46,59,041	2,67,62,147
Growth rate of GDP over previous year (in *per cent)*	6.37	-1.24	18.85	14.21	9.60
Growth rate of GVA over previous year (in *per cent)*	7.02	-0.93	18.81	13.97	8.53
Per Capita GDP (in ₹)	1,49,915	1,46,480	1,72,422	1,94,879	2,11,725
GSDP (2011-12 Series)	7,38,052	7,29,079	8,68,905 (PE)	9,84,055 (QE)	10,95,535 (AE)
GSVA	6,57,010	6,39,679	7,50,461	8,50,921	9,40,599
Growth rate of GSDP over previous year (in *per cent)*	5.60	-1.22	19.18	13.25	11.33
Growth rate of GSVA over previous year (in *per cent)*	5.32	-2.64	17.32	13.39	10.54
Per Capita GSDP (in ₹)	2,58,006	2,51,311	2,95,325	3,29,777	3,61,993

Source: Ministry of Statistics and Programme Implementation, GoI.

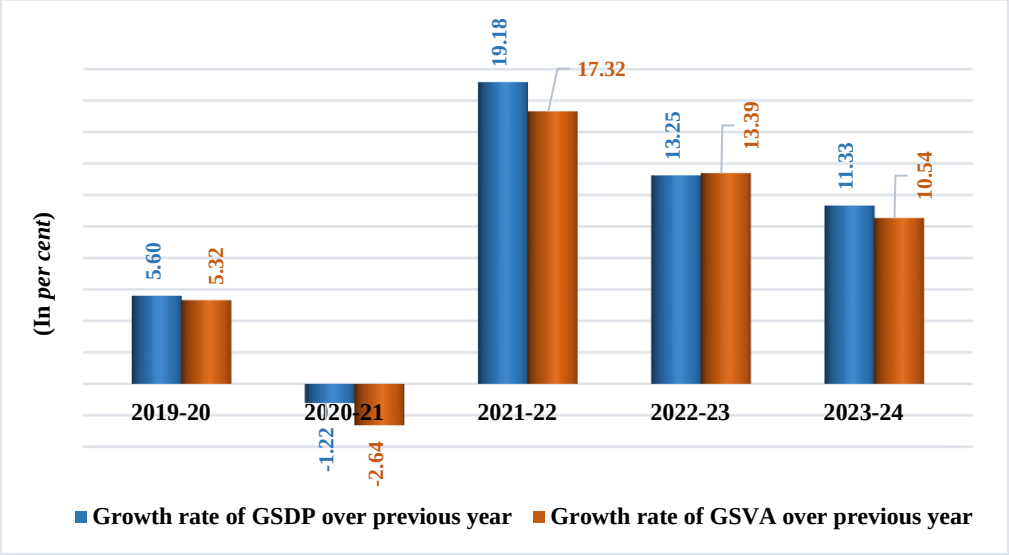
RE: Revised Estimates, PE: Provisional Estimates, QE: Quick Estimates and AE: Advance Estimates

The GSDP in 2023-24 at current prices was ₹ 10,95,535 crore and the GDP in 2023-24 at current prices was ₹ 2,95,35,667 crore. Further, the per capita GSDP of the State for the year 2023-24 was ₹ 3,61,993 while that of the country was ₹ 2,11,725. The Compound Annual Growth Rate (CAGR) in per capita GSDP of the State was 8.83 *per cent* during the period 2019-20 to 2023-24 whereas CAGR in per capita GDP of the country was 9.01 *per cent* during the same period.

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

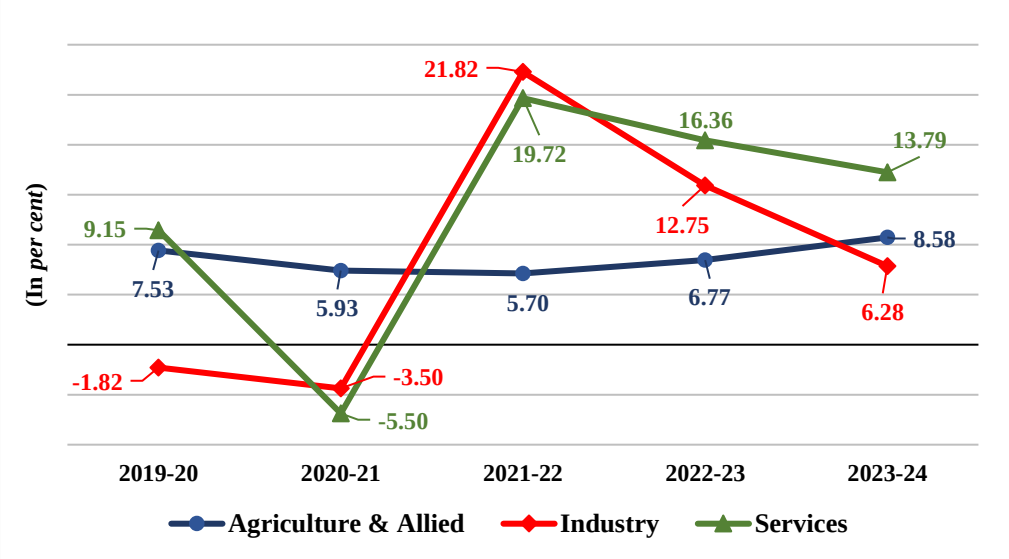
The trends of GSDP and GSVA for the period from 2019-20 to 2023-24 are indicated in ***Chart 1.1***.

Chart 1.1: Growth rate of GSDP vs GSVA (2019-20 to 2023-24)



Source: Ministry of Statistics and Programme Implementation, GoI.

Chart 1.2: Sectoral growth in GSDP



Source: Ministry of Statistics and Programme Implementation, GoI.

The sectoral growth in GSDP showed a declining trend during 2019-20 to 2020-21 in Industry and Service sectors and thereafter significant increase in growth in these sectors was noticed in 2021-22 due to revival of consumption and trade from the pandemic impact. In 2022-23 and 2023-24, the growth in Industry and Service Sectors was at a lower rate as compared to the previous year's growth due to deceleration in growth rate of sub-activities except financial services of these sectors. Further, during 2019-20 to 2021-22, Agriculture & Allied Sector was growing at a declining rate. Thereafter, this sector grew at increasing rate during 2022-24 mainly due to increase in the growth rate of sub-activity i.e. crops.

1.2 Basis and Approach to State Finances Audit Report

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

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

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

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

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

1.3 Overview of Government Accounts Structure and Budgetary Processes

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

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

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

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

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

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

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

Budget Document

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

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

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

Capital receipts consist of:

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

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

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

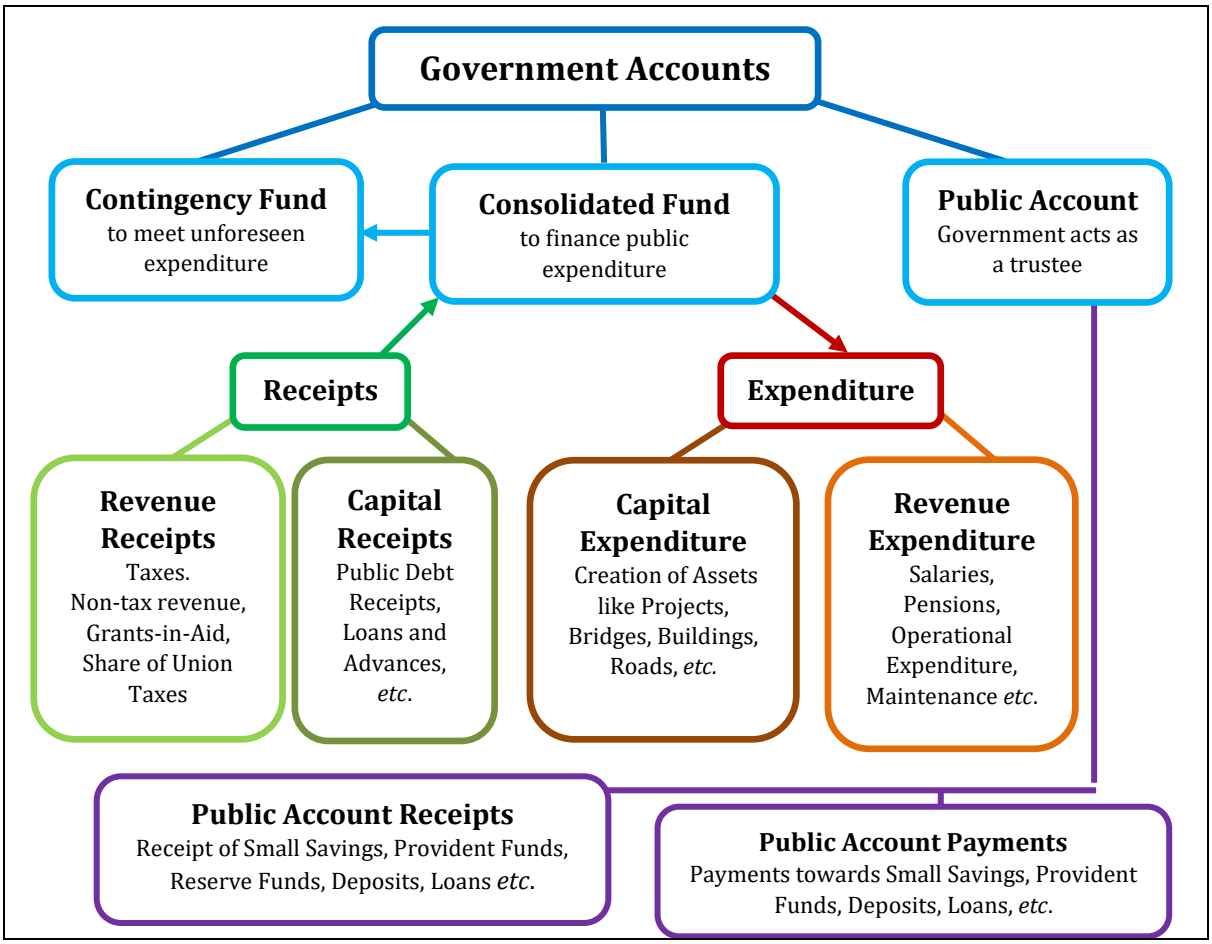
	Attribute of transaction	Classification
Standardised in List of Major and Minor Heads by Controller General of Accounts (CGA)	Function- Education, Health, etc. /Department	Major Head under Grants (4-digit)
	Sub-Function	Sub Major Head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States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

The functional classification lets one know the department, function, scheme or programme**,** and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, etc. Economic classification

is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance**,** 0 and 1 for Revenue receipts, 2 and 3 for Revenue expenditure, etc. Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, generally "salary" object head is Revenue expenditure, "Construction" object head is Capital expenditure. Object head is the primary unit of appropriation in the Budget documents.

Structure of Government Accounts

Chart 1.3: Structure of Government Accounts



Source: Based on Budget Manual

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

Further, the transactions relating to 'Small Savings, Provident Fund, etc.', 'Reserve Funds' and 'Deposit and Advances' under Public Account are such that the Government incurs a liability to repay the money received or has a claim

to recover the amounts paid. The transaction relating the 'Remittances' and 'Suspense' under Public Account, includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

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

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of a State cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2023-24, in the form of an **Annual Financial Statement.** In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

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

1.3.1 Snapshot of Finances

Table 1.2 shows the details of actual financial results for the years 2022-23 and 2023-24 vis-à-vis Budget Estimates (BE) and GSDP for the year 2023-24.

Table 1.2: Details of actual financial results vis-à-vis Budget Estimates

(₹ in crore)

Sr. No.	Components	2022-23 (Actuals)	2023-24 (B.E.)	2023-24 (Actuals)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP
1	Tax Revenue	73,338.80	86,880.93	84,856.47	97.67	7.75
	(i) Own Tax Revenue	62,960.80	75,716.50	72,511.12	95.77	6.62
	(ii) Share of Union taxes/ duties	10,378.00	11,164.43	12,345.35	110.58	1.13
2	Non-Tax Revenue	8,742.63	12,651.01	8,103.00	64.05	0.74
3	Grants-in-aid and Contributions	7,113.26	9,590.48	8,355.37	87.12	0.76
4	**Revenue Receipts (1+2+3)**	**89,194.69**	**1,09,122.42**	**1,01,314.84**	**92.85**	**9.25**
5	Recovery of Loans and Advances	237.75	1,132.80	301.15	26.58	0.03
6	Other Receipts	73.91	5,200.00	114.83	2.21	0.01
7	Borrowings and other Liabilities (a)	31,026.88	33,274.38	31,441.04	94.49	2.87
8	**Capital Receipts (5+6+7)**	**31,338.54**	**39,607.18**	**31,857.02**	**80.43**	**2.91**
9	**Total Receipts (4+8)**	**1,20,533.23**	**1,48,729.60**	**1,33,171.86**	**89.54**	**12.16**
10	**Revenue Expenditure (b)**	**1,06,406.21**	**1,26,071.45**	**1,13,195.70**	**89.79**	**10.33**
11	Interest payments	20,095.57	21,249.90	21,604.97	101.67	1.97
12	**Capital Expenditure**	**14,127.02**	**22,658.15**	**19,976.16**	**88.16**	**1.82**
	(i) Capital outlay	11,664.95	18,460.24	15,920.94	86.24	1.45
	(ii) Loans and Advances disbursed	2,462.07	4,197.91	4,055.22	96.60	0.37
13	**Appropriation to Contingency Fund**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
14	**Total Expenditure (10+12+13)**	**1,20,533.23**	**1,48,729.60**	**1,33,171.86**	**89.54**	**12.16**
15	**Revenue Deficit (-)/ Surplus (+) (4-10)**	**(-) 17,211.52**	**(-) 16,949.03**	**(-) 11,880.86**	**70.10**	**(-) 1.08**
16	**Fiscal Deficit (-)/ Surplus (+){(4+5+6)-14}**	**(-) 31,026.88**	**(-) 33,274.38**	**(-) 31,441.04**	**94.49**	**(-) 2.87**
17	**Primary Deficit (-)/ Surplus (+) (16-11)**	**(-) 10,931.31**	**(-) 12,024.48**	**(-) 9,836.07**	**81.80**	**(-) 0.90**

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.

During the year 2023-24, though the Revenue receipts of the State increased by 13.59 *per cent* over the previous year, they fell short by 7.15 *per cent* of the BE. However, there was excess of Revenue expenditure (₹ 1,13,195.70 crore) over Revenue receipts (₹ 1,01,314.84 crore), thereby resulting in Revenue Deficit of ₹ 11,880.86 crore.

The increase in Revenue receipts was mainly due to increase in receipts under State Goods and Services Tax (SGST) (₹ 5,383.47 crore), State Excise (₹ 1,653.11 crore), Taxes on vehicles (₹ 672.44 crore) and Stamps and Registration (₹ 1,922.16 crore). Besides this, devolution of Share of net proceeds of Central taxes and Grant-in-aid from Central Government also increased by ₹ 1,967.35 crore and ₹ 1,242.11 crore respectively during the year 2023-24. However, the receipt under Non-Tax revenue decreased by ₹ 639.63 crore.

1.3.2 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.2*** gives an abstract of such liabilities and assets as on 31 March 2024, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, and the assets comprise mainly of the capital outlay and loans and advances given by the State Government and cash balances. Summarised position of assets and liabilities is depicted in ***Table 1.3***.

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
		As on 31 March 2023	As on 31 March 2024	*Per cent* increase			As on 31 March 2023	As on 31 March 2024	*Per cent* increase
Consolidated Fund									
A	Internal Debt	2,52,780.77	2,80,772.24	11.07	a	Gross Capital Outlay	1,40,604.60	1,56,410.71	11.24
B	Loans and Advances from GoI	14,290.07*	15,825.21	10.74	b	Loans and Advances	10,574.39	14,328.46	35.50
Contingency Fund		**1,000.00**	**1,000.00**	**0.00**	**Contingency Fund (unrecouped)**		**0.00**	**545.95**	-
Public Account									
A	Small Savings, Provident Funds, etc.	18,663.82	18,762.25	0.53	a	Advances	0.74	0.74	0.00
B	Deposits	12,110.24	14,557.39	20.21	b	Remittance	-	-	-
C	Reserve Funds	10,258.96	12,238.55	19.30	c	Suspense and Miscellaneous	-	19.72	-
D	Suspense and Misc. Balances	425.44	0.00	(-) 100.00	**Cash balance (including investment in Earmarked Fund)**		**3,833.55**	**5,438.02**	**41.85**
E	Remittances	352.16	336.99	(-) 4.31	**Total**		**1,55,013.28**	**1,76,743.60**	**14.02**
					Deficit in Revenue Account		**1,54,868.18**[1]	**1,66,749.03**[2]	**7.67**
Total		**3,09,881.46**	**3,43,492.63**	**10.85**	**Total**		**3,09,881.46**	**3,43,492.63**	**10.85**

Source: Finance Accounts of the respective years

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

1.4 Fiscal Balance: Achievement of Deficit and Total Debt Targets

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

Deficits are financed by borrowings giving rise to Government debt. The concepts of deficits and debt are closely related. Deficits can be thought of as a flow which add to the stock of debt. If the Government continues to borrow year

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

[2] Includes ₹ 0.01 crore on account of rounding off the figures.

after year, it leads to accumulation of debt and the Government has to pay more and more by way of interest. These interest payments themselves contribute to the debt.

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

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

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

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

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

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

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

Fiscal variables	2023-24						
	Targets as prescribed by 15th FC	Targets proposed in the Budget	Projections made in MTFPS	Actuals	Variation of actuals from projections		
					Targets prescribed by 15th FC	Targets of Budget	Projections of MTFPS
Revenue Deficit (-)/ Surplus (+)	1.31	(-) 1.51	(-) 1.51	(-) 1.08	(-) 2.39	0.43	0.43
Fiscal Deficit/GSDP	(-) 3.00	(-) 2.96	(-) 2.96	(-) 2.87	0.13	0.09	0.09
Ratio of total outstanding liability to GSDP*	30.90	25.45	25.45	29.81	(-) 1.09	4.36	4.36

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

The ratio of total outstanding liability to GSDP ratio as per the Finance Accounts is 30.89 *per cent*. The liability to GSDP ratio (29.81 *per cent*) has been arrived at after excluding GST compensation of ₹ 11,745.79 crore received as back-to-back loan under debt receipts from the total outstanding liabilities as the Department of Expenditure, GoI has decided that it will not be treated as debt of the State Government for any norms which may be prescribed by the Finance Commission.

Further, if we take understatement of ₹ 546.01 crore on account of non-adjustment of interest in balances under Defined Contribution Pension Scheme for Government Employees and un-recouped Contingency Fund (as depicted in Paragraph 1.5.1) the Revenue Deficit and Fiscal Deficit would exceed by 0.05 percentage points.

Table 1.5: Actuals vis-à-vis projection in MTFPS for 2023-24

(₹ in crore)

Sr. No.	Fiscal Variables	Projection as per MTFPS	Actuals (2023-24)	Variation (in *per cent*)
1	Own Tax Revenue	75,716.50	72,511.12	(-) 4.23
2	Non-Tax Revenue	12,651.01	8,103.00	(-) 35.95
3	Share of Central Taxes and Duties	11,164.43	12,345.35	10.58
4	Grants -in-aid from GoI	9,590.48	8,355.37	(-) 12.88
5	Revenue Receipts (1+2+3+4)	1,09,122.42	1,01,314.84	(-) 7.15
6	Revenue Expenditure	1,26,071.45	1,13,195.70	(-) 10.21
7	Revenue Deficit (-)/Surplus (+) (5-6)	(-) 16,949.03	(-) 11,880.86	(-) 29.90
8	Fiscal Deficit (-)/Surplus (+)	(-) 33,274.38	(-) 31,441.04	(-) 5.51
9	Debt-GSDP ratio (*per cent*)	25.45	29.81*	17.13
10	GSDP growth rate at current prices (*per cent*)	10.20	11.33	11.08

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

During the year 2023-24, the Government was able to manage the Revenue Deficit and Fiscal Deficit within the level projected in the Budget and MTFPS.

Chart 1.4 and Chart 1.5 presents the trends in deficit parameters and trends relative to GSDP respectively over the period 2019-24.

Chart 1.4: Trends in Deficit (₹ in crore)

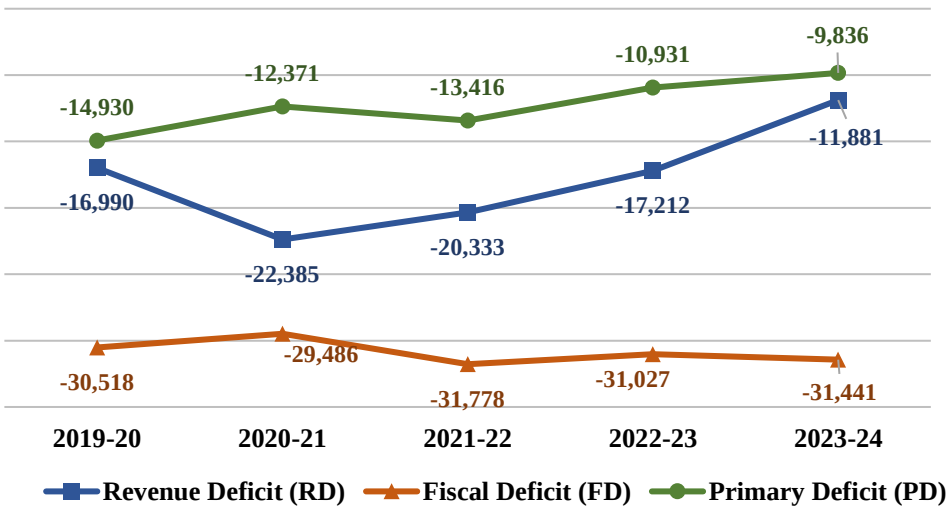
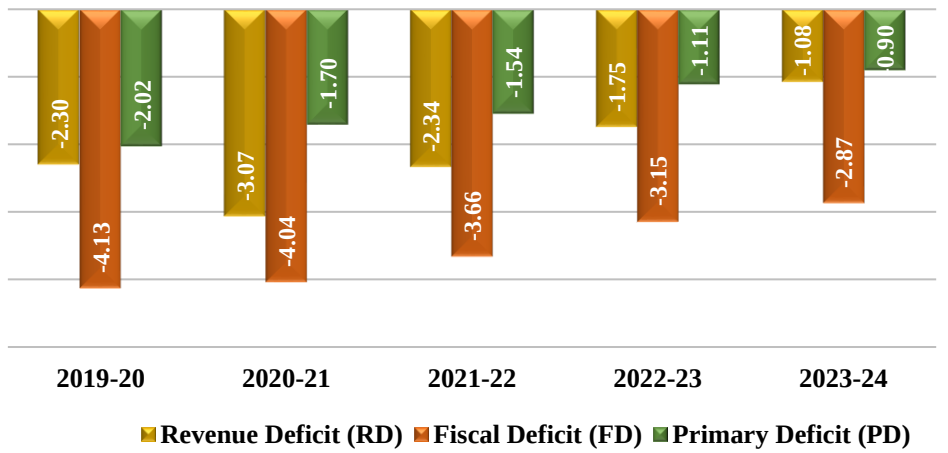


Chart 1.5: Trends in deficit (in percentage of GSDP)



- **Revenue Deficit**, which indicates excess of Revenue expenditure over Revenue receipts, was ₹ 17,212 crore during 2022-23 but decreased to ₹ 11,881 crore in 2023-24, which was within the Budget and MTFPS projections of ₹ 16,949 crore. The 15th Finance Commission in its report had projected Haryana State as revenue surplus State for the year 2023-24, but this could not be achieved.

  The Revenue Deficit of ₹ 11,881 crore indicates that Revenue receipts of the State Government were not sufficient for meeting the Revenue

expenditure and borrowed funds were used for meeting current consumption instead of capital creation.

- **Fiscal Deficit**, which represents total borrowings of the State, i.e. its total resource gap, was ₹ 31,027 crore in 2022-23 but slightly increased to ₹ 31,441 crore during 2023-24. Fiscal Deficit was 2.87 *per cent* of GSDP within the target of 2.96 *per cent* in MTFPS and Budget projections and three *per cent* in 15th Finance Commission.

- **Primary Deficit**, which indicates the excess of primary expenditure (total expenditure net of interest payments) over non-debt receipts, decreased from ₹ 10,931 crore in 2022-23 to ₹ 9,836 crore in 2023-24. Existence of Primary Deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.

1.5 Deficits and total debt after examination in audit

1.5.1 Impact on Revenue and Fiscal Deficit

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

Audit observed that the Revenue and Fiscal Deficit was understated by₹ 546.01 crore on account of non-adjustment of interest in balances under Defined Contribution Pension Scheme for Government Employees and un-recouped contingency fund as shown in ***Table 1.6***.

Table 1.6: Impact on Revenue and Fiscal Deficit

Particulars	Impact on Revenue Deficit (Understated) (₹ in crore)	Impact on Fiscal Deficit (Understated) (₹ in crore)	Ratio before taking the net impact (in *per cent*)		Ratio after taking the net impact (in *per cent*)	
			RD/GSDP	FD/GSDP	RD/GSDP	FD/GSDP
Non-payment of interest in Defined Contribution Pension Scheme for Government Employees	0.06	0.06	(-) 1.08	(-) 2.87	(-) 1.13	(-) 2.92
Un-recouped Contingency fund	545.95	545.95				
Total	**546.01**	**546.01**				

Source: Finance Accounts

During 2023-24, the Revenue Deficit and Fiscal Deficit was ₹ 11,880.86 crore (1.08 *per cent* of GSDP) and ₹ 31,441.04 crore (2.87 *per cent* of GSDP) respectively, as shown in Charts 1.4 and 1.5. If the above transactions were taken into account, the actual Revenue Deficit and Fiscal Deficit would work out to ₹ 12,426.87 crore (1.13 *per cent* of GSDP) and ₹ 31,987.05 crore (2.92 *per cent*

of GSDP) respectively resulting in understatement of Revenue Deficit to GSDP as well as Fiscal Deficit to GSDP ratio by 0.05 percentage points.

1.5.2 Post Audit – Total Public Debt

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

Table 1.7: Components of outstanding debt/liabilities

(₹ in crore)

Liabilities upon the Consolidated Fund (Public Debt)	**Amount**
Internal Debt (A)	**2,80,772.24**
Market Loans bearing interest	2,52,739.35
Market Loans not bearing interest	0.02
Compensation and other Bonds	12,110.00
Loans from banks and other Institutions, etc.	9,679.99
Special Securities issued to the National Small Saving Fund of the Central Government	5,352.10
Others	890.78
Loans and Advances from Central Government (B)	**15,825.21***
Non-plan Loans	4.41
Loans for State Plan Schemes	456.43
Others	15,364.37
Liabilities upon Public Accounts (C)	**41,770.80**
Small Savings, Provident Funds, etc.	18,762.25
Deposits	14,557.38
Reserve Funds	8,451.17
Total (A+B+C)	**3,38,368.25**

Source: Finance Accounts

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

Total liabilities to GSDP ratio was higher at 29.81 *per cent* against the normative assessment of 25.45 *per cent* under MTFPS and Budget but within the targets prescribed under 15th Finance Commission.

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

HUDCO. The Finance Department stands committed to provide required funds to HPHCL for repayment of both principal and interest. As per Para 10(3) of Haryana FRBM Act, 2005, when the State Government undertakes to repay liabilities unconditionally and substantially of any separate legal entity, it has to reflect such liability as borrowings of the State. The Government of Haryana's liability for repayment of loan raised by Haryana Police Housing Corporation Limited (₹ 845.35 crore) was not reflected as debt of the Government of Haryana in the accounts.

During the year 2023-24, HPHCL repaid amount of ₹ 77.50 crore (₹ 55 crore plus ₹ 22.50 crore) towards these loans to HUDCO against the outstanding loans amounting to ₹ 279.10 crore at the beginning of the year i.e. 1 April 2023. No loan have been raised during the year leaving balance of ₹ 201.60 crore at the end of the year i.e. 31 March 2024. Not reflecting the loans in the Finance Accounts resulted in understatement of borrowing to that extent.

CHAPTER 2

FINANCES OF THE STATE

Chapter 2: Finances of the State

2.1 Major Changes in Key Fiscal Aggregates

Major changes in key fiscal aggregates of the State during the financial year 2023-24, compared to the previous year, are given in ***Table 2.1***.

Table 2.1: Changes in key fiscal aggregates in 2023-24 compared to 2022-23

Revenue Receipts	✓ Revenue receipts of the State increased by 13.59 *per cent* ✓ Own Tax receipts of the State increased by 15.17 *per cent* ✓ Own Non-tax receipts decreased by 7.31 *per cent* ✓ State's Share of Union Taxes and Duties increased by 18.95 *per cent* ✓ Grants-in-Aid from Government of India increased by 17.48 *per cent*
Revenue Expenditure	✓ Revenue expenditure increased by 6.38 *per cent* ✓ Revenue expenditure on General Services increased by 7.91 *per cent* ✓ Revenue expenditure on Social Services increased by 0.22 *per cent* ✓ Revenue expenditure on Economic Services increased by 16.28 *per cent*
Capital Receipts	✓ Debt Capital Receipts increased by 10.01 *per cent* ✓ Non-Debt Capital Receipts increased by 33.33 *per cent*
Capital Expenditure	✓ Capital expenditure increased by 36.49 *per cent* ✓ Capital expenditure on General Services increased by 15.91 *per cent* ✓ Capital expenditure on Social Services increased by 18.16 *per cent* ✓ Capital expenditure on Economic Services increased by 47.39 *per cent*
Loans and Advances	✓ Disbursement of Loans and Advances increased by 64.70 *per cent* ✓ Recoveries of Loans and Advances increased by 26.47 *per cent*
Public Debt	✓ Public Debt Receipts increased by 10.01 *per cent* ✓ Repayment of Public Debt increased by 11.64 *per cent*
Public Account	✓ Public Account Receipts increased by 11.40 *per cent* ✓ Disbursement of Public Account increased by 9.16 *per cent*
Cash Balance	✓ Cash balance increased by ₹ 1,604.47 crore (41.85 *per cent*) during 2023-24 compared to previous year

2.2 Sources and Application of Funds

The summary of sources and application of funds during the current year (2023-24) vis-à-vis the previous year (2022-23) is given in ***Table 2.2***.

Table 2.2: Details of sources and application of funds during 2022-23 and 2023-24

(₹ in crore)

	Particulars	2022-23	2023-24	Increase/Decrease (Percentage)
Sources	Opening Cash Balance with RBI	4,946.11	3,833.55	(-) 1,112.56 (22.49)
	Revenue Receipts	89,194.69	1,01,314.84	12,120.15 (13.59)
	Recoveries of Loans and Advances	237.75	301.15	63.40 (26.67)
	Misc. Capital Receipts	73.91	114.83	40.92 (55.36)
	Public Debt Receipts (Net)	27,628.01	29,526.62	1,898.61 (6.87)
	Public Account Receipts (Net)	2,286.33	4,064.84	1,778.51 (77.79)
	Total	**1,24,366.80**	**1,39,155.83**	**14,789.03 (11.89)**
Application	Revenue Expenditure	1,06,406.21	1,13,195.70	6,789.49 (6.38)
	Capital Expenditure	11,664.95	15,920.94	4,255.99 (36.49)
	Disbursement of Loans and Advances	2,462.07	4,055.22	1,593.15 (64.71)
	Closing Cash Balance with RBI	3,833.55	5,438.02	1,604.47 (41.85)
	Contingency Fund	0.00	545.95	545.95 (100.00)
	Total	**1,24,366.78**[1]	**1,39,155.83**	**14,789.05 (11.89)**

Source: Finance Accounts of the respective years

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

Composition of sources and application of funds in the Consolidated Fund of the State during 2023-24 is given in ***Chart 2.1 and Chart 2.2***.

Chart 2.1: Composition of Resources

₹ comes from

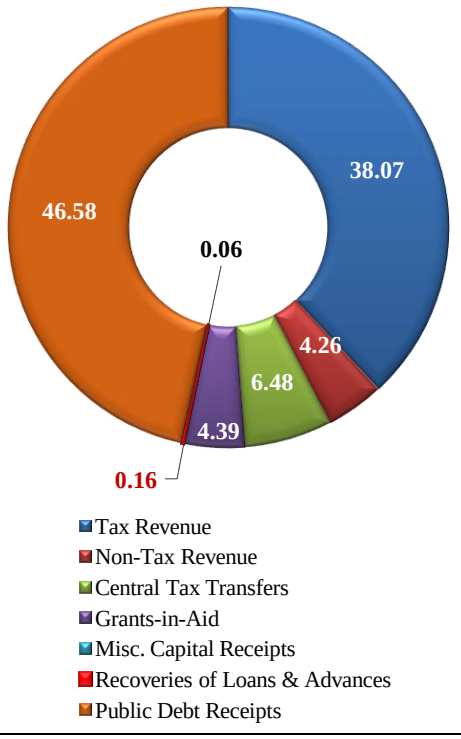
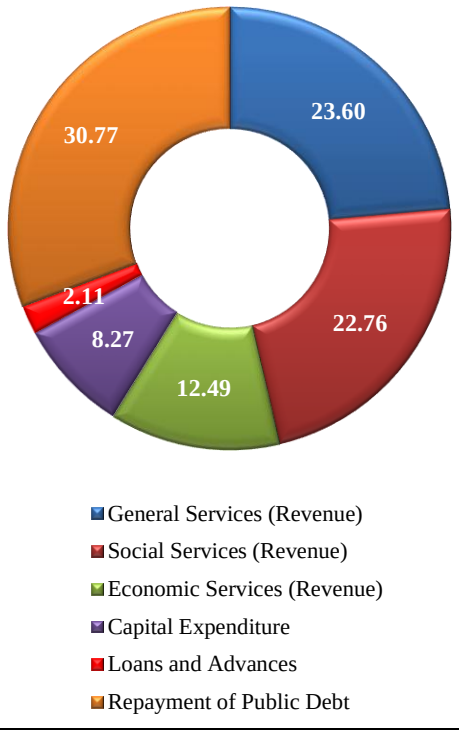


Chart 2.2: Application of Resources

₹ goes to



Source: Finance Accounts.

[1] Difference of ₹ 0.02 crore is due to rounding off.

2.3 Resources of the State

The resources of the State are described below:

1. **Revenue receipts** consist of Tax revenue (own tax revenue and State's share of Union taxes and duties), Non-Tax revenue and Grants-in-aid from the Government of India (GoI).

2. **Capital receipts** (Debt and non-debt Capital receipts) comprise miscellaneous Capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GoI.

   Both Revenue and Capital receipts form part of the Consolidated Fund of the State.

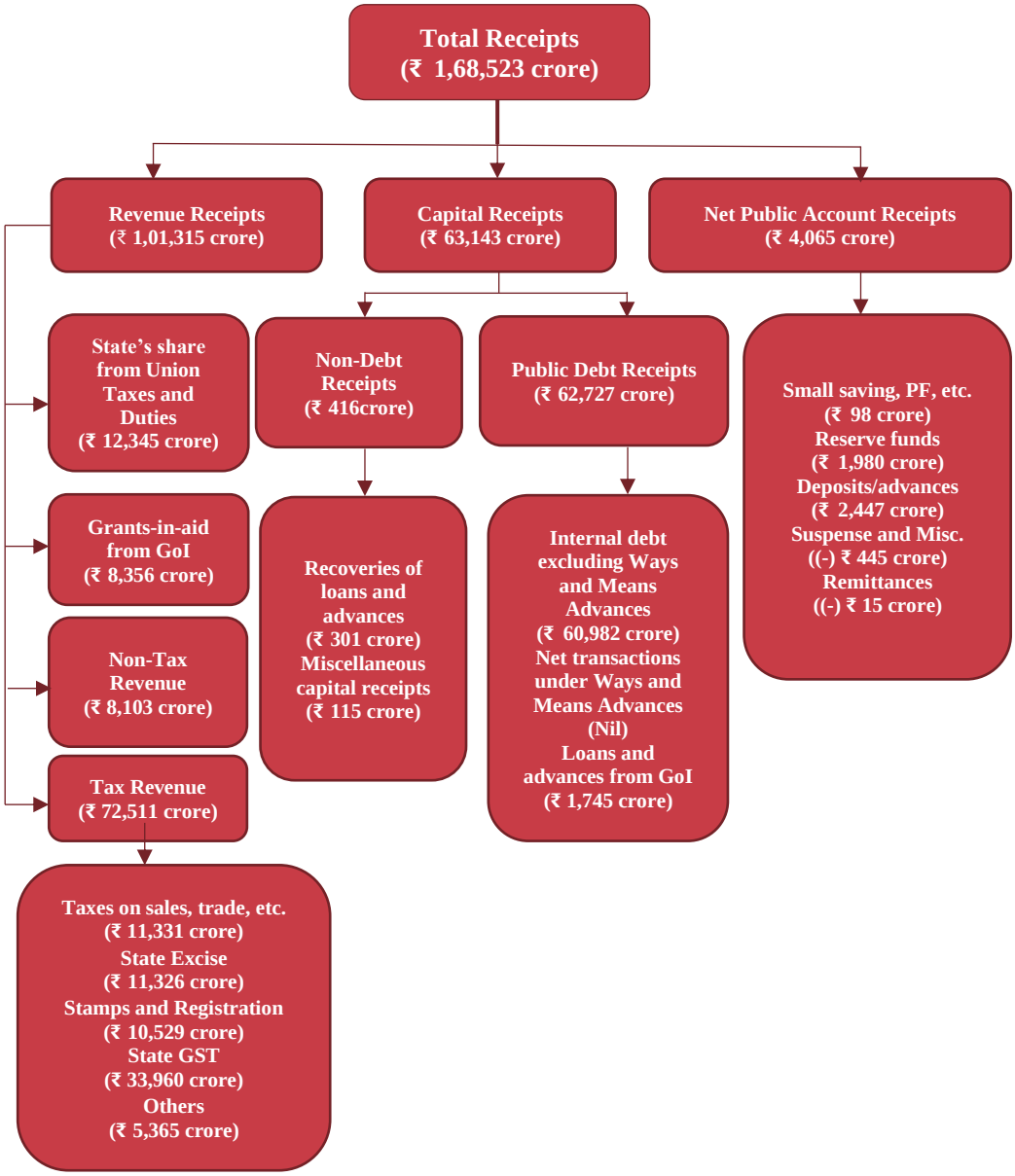
3. **Net Public Accounts receipts**: There are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund.

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

2.3.1 Receipts of the State

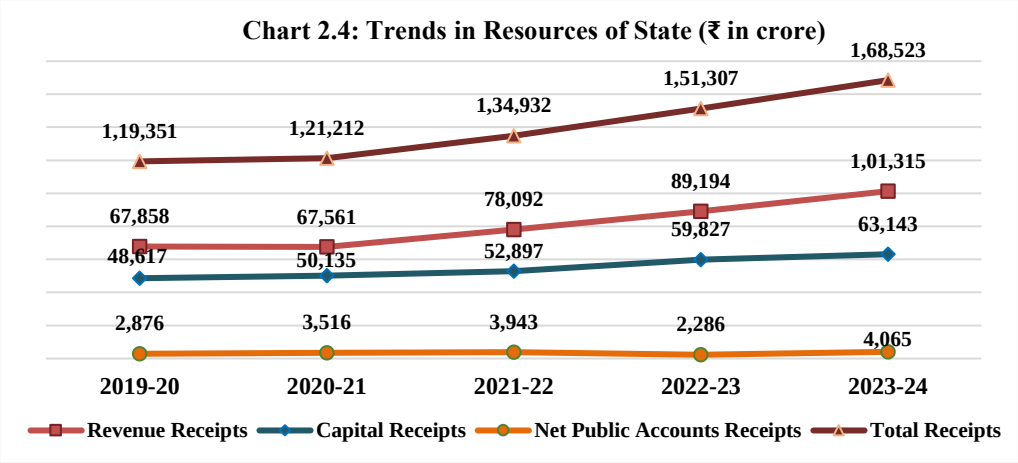
This paragraph provides the composition of overall receipts. Besides the Revenue and Capital receipts, Net Public Account receipts are also utilised to finance the deficit of the State. Composition of receipts of the State during 2023-24 is depicted in ***Chart 2.3*** while trends in various components of the receipts of the State during 2019-24 is given in ***Chart 2.4***.

Chart 2.3: Composition of receipts of the State during 2023-24



Source: Finance Accounts

- **Net Public Account Receipts (₹ 4,065 crore) = Public Account Receipts (₹ 78,102 crore) *less* Public Accounts Disbursements (₹ 74,037 crore)**
- **There is a difference in the components-wise total and the total figure of Revenue receipts due to rounding off.**



Source: Finance Accounts of the respective years.

The total receipts of the Government increased by ₹ 49,172 crore (41.20 *per cent*) in 2023-24 over 2019-20. Revenue receipts increased by ₹ 33,457 crore (49.30 *per cent*), Capital receipts, which includes recovery of Loans and Advances and Public Debt, increased by ₹ 14,526 crore (29.88 *per cent*) and Net Public Account receipts increased by ₹ 1,189 crore (41.34 *per cent*) during the same period.

2.3.2 Revenue Receipts

2.3.2.1 Trends and growth of Revenue Receipts

The trends and growth of Revenue receipts as well as revenue buoyancy with respect to GSDP during the period 2019-20 to 2023-24 are given in ***Table 2.3*** and also depicted in ***Chart 2.5*** and ***Chart 2.6***. The trends and composition of Revenue receipts during the period 2019-20 to 2023-24 are presented in ***Appendix 2.2***.

Table 2.3: Trends in Revenue Receipts

(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Receipts (RR)	67,858	67,561	78,092	89,194	1,01,315
Rate of growth of RR (*per cent)*	2.99	(-) 0.44	15.59	14.22	13.59
Tax Revenue	49,936	48,352	63,099	73,339	84,856
Own Tax Revenue	42,825	41,914	53,377	62,961	72,511
State's share in Union Taxes and Duties	7,111	6,438	9,722	10,378	12,345
Rate of growth of Tax Revenue (*per cent)*	(-) 1.77	(-) 3.17	30.50	16.23	15.70
Non-Tax Revenue	7,400	6,961	7,394	8,742	8,103
Grants-in-Aid from GoI	10,522	12,248	7,599	7,113	8,356
Rate of growth of Grants-in-Aid	48.76	16.40	(-) 37.96	(-) 6.40	17.48
Own Revenue (Own Tax and Non-Tax Revenue)	50,225	48,875	60,771	71,703	80,614
Rate of growth of Own Revenue (*per cent)*	(-) 0.66	(-) 2.69	24.34	17.99	12.43
GSDP (2011-12 Series)	7,38,052	7,29,079	8,68,905	9,84,055	10,95,535
Rate of growth of GSDP (*per cent)*	5.60	(-) 1.22	19.18	13.25	11.33
RR/GSDP (*per cent)*	9.19	9.27	8.99	9.06	9.25
Buoyancy Ratios[2]					
Revenue Buoyancy w.r.t. GSDP	0.54	--*	0.81	1.07	1.20
State's own Tax revenue Buoyancy w.r.t. Revenue Receipts	--*	--*	1.96	1.14	1.16

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

*** Buoyancy ratio was not calculated as the growth of Revenue receipt/State's Tax revenue showed negative trend.**

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

It can be seen that the annual growth rate of Revenue Receipts (RR) of the State increased from 2.99 *per cent* in 2019-20 to 13.59 *per cent* in 2023-24. The ratio of RR to GSDP increased from 9.19 *per cent* in 2019-20 to 9.25 *per cent* in 2023-24. Total Revenue receipts were ₹ 1,01,315 crore against the Budget Estimates of ₹ 1,09,122 crore during the year 2023-24.

Grants-in-aid from GoI showed increasing trend up to 2020-21, thereafter decreased by 41.92 *per cent* till 2022-23 and again increased by 17.48 *per cent* during 2023-24.

The revenue buoyancy with reference to GSDP increased from 0.54 *per cent* in 2019-20 to 1.20 *per cent* in 2023-24. The own Tax revenue buoyancy with reference to Revenue receipt decreased from 1.96 *per cent* in 2021-22 to 1.16 *per cent* in 2023-24. Trends in components of own Tax revenue and Non-Tax revenue are discussed in subsequent paragraphs.

Chart 2.5: Trends of Revenue Receipts during 2019-24

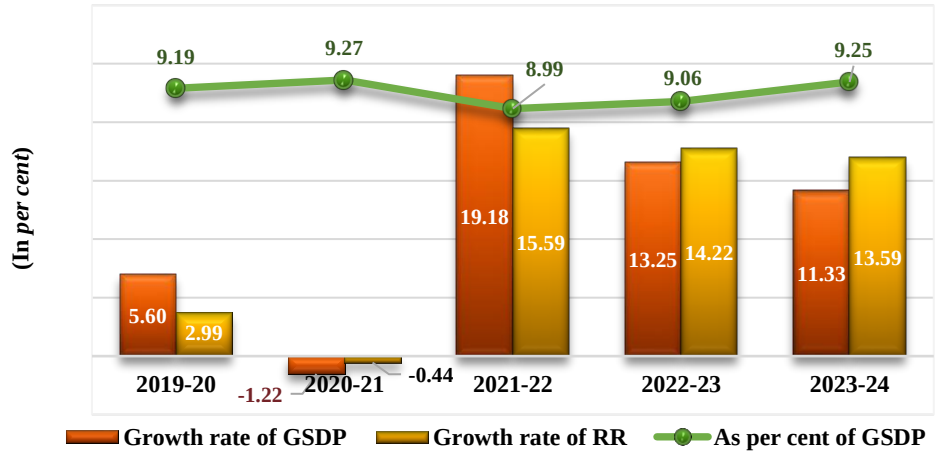
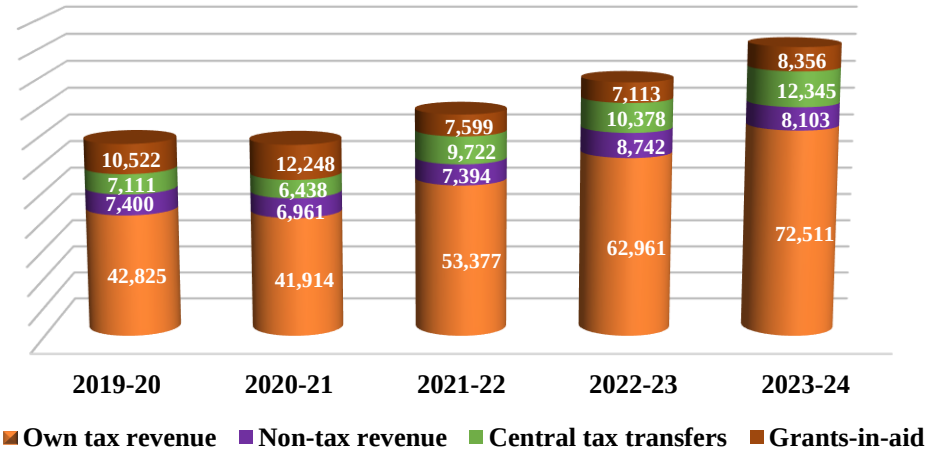


Chart 2.6: Trend of components of Revenue Receipts during 2019-24 (₹ in crore)



Source: Finance Accounts of the respective years

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

The Revenue receipts of the State increased by 49.30 *per cent* during the period from 2019-20 to 2023-24. The State's own Tax revenue increased by 69.32 *per cent*, but the Grant-in-aid from GoI decreased by 20.59 *per cent* during the same period. The share of the State's own revenue (Tax revenue and non-tax revenue) in Revenue receipts increased from 74.01 *per cent* in 2019-20 to 79.57 *per cent* in 2023-24. The share of Grants-in-aid from GoI to Revenue receipts decreased from 15.51 *per cent* in 2019-20 to 8.25 *per cent* in 2023-24. The share of central tax transfers in Revenue receipts increased from 10.48 *per cent* to 12.18 *per cent* during 2019-20 to 2023-24.

The Revenue receipts of the State during the current year increased by 13.59 *per cent* over the previous year. State's own tax and non-tax revenues increased by ₹ 8,911 crore (12.43 *per cent*) over the previous year.

2.3.2.2 State's Own Resources

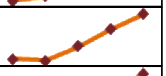
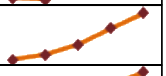
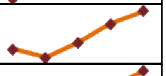
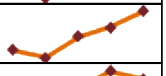
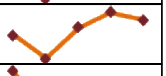
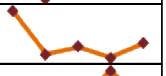
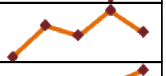
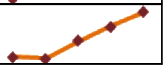
As the State's share in Central taxes and Grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

(i) Own Tax revenue

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

Table 2.4: Components of State's own tax revenue

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	Sparkline
Taxes on sales, trades, etc.	8,398	8,660	11,221	11,262	11,331	
SGST	18,873	18,236	22,922	28,577	33,960	
State Excise	6,323	6,864	7,934	9,673	11,326	
Taxes on vehicles	2,916	2,495	3,265	4,231	4,904	
Stamp Duty and Registration fees	6,013	5,157	7,598	8,607	10,529	
Land revenue	20	17	21	23	22	
Taxes on goods and passengers	16	4	6	3	7	
Other Taxes	266	481	410	585	432	
Total	**42,825**	**41,914**	**53,377**	**62,961**	**72,511**	

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

Own Tax revenue increased by ₹ 29,686 crore (69.32 *per cent*) in 2023-24 over 2019-20. The taxes on sales, trades, State Excise, State Goods and Services Tax (GST), Taxes on vehicle, Stamp duty and Registration fees, etc. all recorded an increasing trend in the year 2023-24 as compared to the year 2022-23 as depicted in the ***Table 2.4***.

The Own Tax revenue of the State at ₹ 72,511 crore was less by ₹ 3,206 crore as compared to estimates of ₹ 75,717 crore under Budget and MTFPS and was by ₹ 1,219 crore against the normative assessment of ₹ 73,730 crore by the 15th Finance Commission.

(ii) State Goods and Services Tax (SGST)

As per the books of RBI and Finance Accounts for the year 2023-24, the amount of SGST was ₹ 33,978.37 crore and ₹ 33,960.03 crore respectively. The difference of ₹ 41.07 crore (₹ 18.34 crore for the year 2023-24 and ₹ 22.73 crore upto the year 2022-23) upto the year 2023-24 is under reconciliation.

The collection of SGST was ₹ 33,960.03 crore (101.43 *per cent*) against the Budget Estimates of ₹ 33,480 crore during the year 2023-24.

(iii) Analysis of arrears of revenue

The arrears of revenue as on 31 March 2024 in some principal heads of revenue for which information received from State Government Departments amounted to ₹ 41,191.15 crore of which ₹ 21,030.93 crore was outstanding for more than five years as depicted in ***Table 2.5***. Details of status of recovery at various stages is given in ***Appendix 2.3***.

Table 2.5: Arrears of revenue as on 31 March 2024

(₹ in crore)

Sr. No.	Head of revenue	Total amount outstanding	Amount outstanding for more than five years
Arrears in Tax Revenue			
1	Tax on entry of goods into local areas (Local Area Development Tax)	203.38	203.24
2	Goods and Service Tax	6,920.99	6,920.99
3	State Excise	663.85	267.19
4	Taxes on sales, trade/VAT, etc.	30,437.24	12,581.07
5.	Stamp and Registration Fee	66.57	6.17
6	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.11	11.11
Total		**38,303.14**	**19,989.77**
Arrears in Non-Tax Revenue			
1.	Civil Aviation	0.97	0.00
2.	State Transport	56.44	20.98
3.	Local Audit	43.76	32.24
4.	Supply & Disposals	0.71	0.20
5.	Non-Ferrous Mining and Metallurgical Industries	2,645.25	946.85
6.	Police	140.88	40.89
Total		**2,888.01**	**1,041.16**
Grand Total		**41,191.15**	**21,030.93**

Source: Information provided by State Government Departments.

Out of total outstanding amount of ₹ 41,191.15 crore, ₹ 38,303.14 crore (92.99 *per cent*) pertains to Tax revenue and ₹ 2,888.01 crore (7.01 *per cent*) to Non-Tax revenue. Amount of ₹ 19,989.77 crore (52.19 *per cent*) of total outstanding Tax revenue and ₹ 1,041.16 crore (36.05 *per cent*) of total outstanding Non-Tax revenue was more than five years old. Tax revenue amounting to ₹ 9,346.07 crore (24.40 *per cent*) and Non-Tax revenue ₹ 519.20 crore (17.98 *per cent*) was in arrear due to litigation in courts. Amount of ₹ 26,282.44 crore (68.62 *per cent*) of Tax revenue and ₹ 197.03 crore (6.82 *per cent*) Non-Tax revenue was outstanding due to different stages of action. On being pointed out by audit, the Excise and Taxation Department stated (June 2024) that efforts are being made to recover the arrear but the fact, however, was that 52.19 *per cent* of arrears of Tax revenue and 36.05 *per cent of* Non-Tax revenue arrears were outstanding for more than five years.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to look into the matter.

(iv) Arrears in assessments

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

Table 2.6: Arrears in assessments

Head of revenue	Year	Opening balance	New cases due for assessment during the year	Total assessments due	Cases disposed of during the year	Balances at the end of the year	Percentage of disposal (col. 6 to 5)
1	2	3	4	5	6	7	8
Taxes on sales, Trade, etc./VAT	2021-22	5,036	4,240	9,276	3,096	6,180	33
	2022-23	6,180	4,473	10,653	3,576	7,077	34
	2023-24	7,077	3,884	10,961	3,588	7,373	33

Source: Information provided by State Excise and Taxation Department

(v) Details of evasion of tax detected by Department

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

Table 2.7: Detail of cases of evasion of tax detected during the year 2023-24

Sr. No.	Head of revenue	Cases pending as on 31 March 2022	Cases detected during 2022-23	Total	Number of cases in which assessment/investigation completed and additional demand raised with penalty, etc.		Number of cases pending for finalization as on 31 March 2023
					Number of cases	Amount of demand (₹ in crore)	
1	0039-State Excise	37	141	178	143	6.24	35
2	0040-Taxes on Sales, Trade, etc./ VAT	1	0	1	1	0.01	0

Source: Information provided by State Excise and Taxation Department

(vi) Refund Cases

The number of refund cases pending at the beginning of the year 2023-24, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2023-24 as reported by the Department are given in ***Table 2.8***.

Table 2.8: Details of refund cases during the year 2023-24

(₹ in crore)

Sr. No.	Particulars	Sales tax/VAT		State Excise	
		No. of cases	Amount	No. of cases	Amount
1	Opening balance of outstanding claims	217	187.08	37	3.42
2	Claims received	211	64.82	79	13.54
3	Refund made/adjusted/ rejected	333	88.09	83	14.67
4	Closing balance of outstanding claims	95	163.81	33	2.29

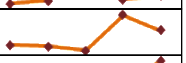
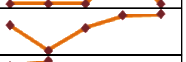
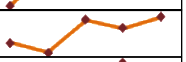
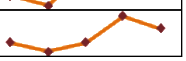
Source: Information provided by State Excise and Taxation Department

(vii) Non-Tax Revenue

Non-Tax revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, etc. The trends in various components of Non-Tax revenue of the State during 2019-20 to 2023-24 are given in ***Table 2.9***.

Table 2.9: Components of State's Non-Tax revenue

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	Sparkline
Interest receipts	**1,975**	**1,562**	**1,378**	**1,464**	**1,645**	
Dividends and Profits	**87**	**163**	**1,008**	**192**	**290**	
Other Non-Tax receipts	**5,338**	**5,236**	**5,008**	**7,086**	**6,168**	
a) Major and medium Irrigation	172	210	232	360	618	
b) Other Rural Development Programme	21	8	12	1,345	3	
c) Road Transport	1,115	585	1,077	1,333	1,368	
d) Urban Development	1,855	1,954	1,241	1,284	1,560	
e) Education, Sports, Art and Culture	458	595	220	678	367	
f) Non-ferrous mining and metallurgical industries	702	1,021	838	834	811	
g) Other or misc.	1,015	863	1,388	1,252	1,441	
Total	**7,400**	**6,961**	**7,394**	**8,742**	**8,103**	

Source: Finance Accounts of the respective years.

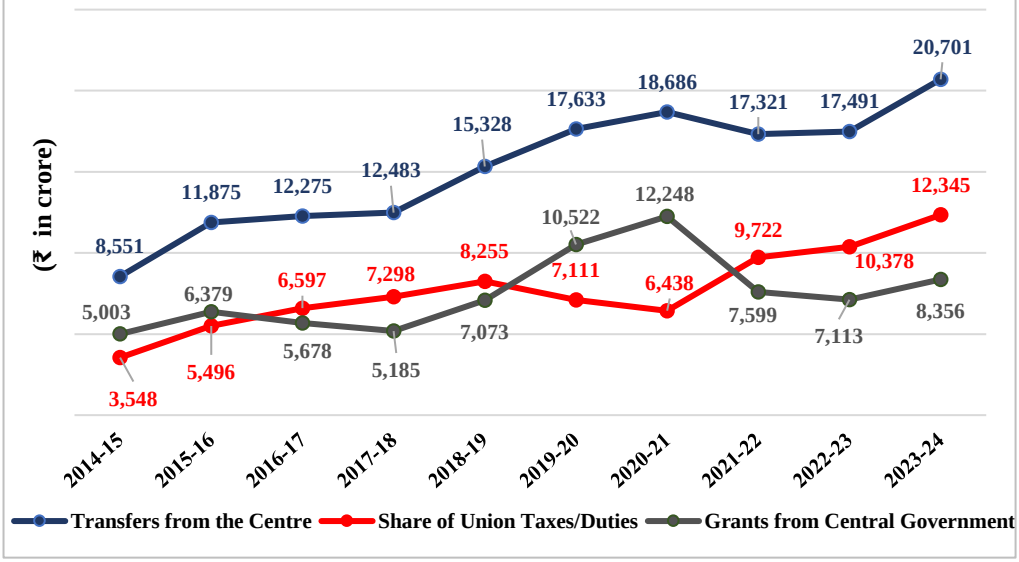
The actual receipts under Non-Tax revenue increased by ₹ 703 crore (9.50 *per cent*) during 2019-24. Non-tax revenue (₹ 8,103 crore) constituted 8.00 *per cent* of the Revenue receipts during 2023-24 registering a decrease of (-) ₹ 639 crore (7.31 *per cent*) from the previous year mainly due to decrease in receipts under Other Rural Development Programme by ₹ 1,342 crore, Education, Sports, Art and Culture by ₹ 311 crore offset by increase in receipts under Urban Development (₹ 276 crore), Dividends and Profits by ₹ 98 crore. The interest

receipts of ₹ 1,645 crore included book adjustments of ₹ 1,361 crore on irrigation projects, grain supply scheme and road transport. There was shortfall of ₹ 4,548 crore in Non-Tax revenue as compared to the projection made in the Budget and MTFPS and ₹ 2,549 crore against the normative assessment of ₹ 10,652 crore by 15th FC.

2.3.2.3 Transfers from the Centre

Trends in transfers from the Centre during 2014-15 to 2023-24 are shown in ***Chart 2.7***.

Chart 2.7: Trends in Transfers from Centre



Source: Finance Accounts of the respective years

(i) Central tax transfer

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

The State's share in Union Taxes and Duties has shown an increasing trend from ₹ 5,496 crore in 2015-16 to ₹ 8,255 crore in 2018-19 and thereafter decreased to ₹ 6,438 crore in 2020-21. Further, it has also shown an increasing trend from ₹ 9,722 crore in 2021-22 to ₹ 12,345 crore in 2023-24 as detailed in ***Table 2.10***.

Table 2.10: State's share in Union Taxes and Duties: Actual devolution *vis-à-vis* Finance Commission Projections

(₹ in crore)

Year	Finance Commission projections	Projections in FCR	Actual tax devolution	Difference
1.	2.	3.	4.	5. (4-3)
2015-16	1.084 *per cent* of net proceeds of all shareable taxes excluding service tax and 1.091 *per cent* of net proceeds of shareable service tax (as per recommendations of 14th FC)	6,286	5,496	(-) 790
2016-17		7,254	6,597	(-) 657
2017-18		8,381	7,298	(-) 1,083
2018-19		9,696	8,255	(-) 1,441
2019-20		11,230	7,111	(-) 4,119
2020-21	1.082 *per cent* of net proceeds of the taxes (divisible pool) (as per recommendations of 15th FC)	9,253	6,438	(-) 2,815
2021-22	1.093 *per cent* of net proceeds of the taxes (divisible pool) (as per recommendations of 15th FC)	7,198	9,722	2,524
2022-23		8,008	10,378	2,370
2023-24		9,011	12,345	3,334

Source: Finance Accounts of the respective years

Details of the Central tax transfers from 2019-20 to 2023-24 are at ***Table 2.11***.

Table 2.11: Details of Central Tax Transfers

(₹ in crore)

Head	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Services Tax (CGST)	2,018.07	1,907.46	2,763.35	2,932.91	3,746.67
Corporation Tax	2,424.73	1,946.54	2,846.17	3,478.57	3,705.50
Taxes on Income other than Corporation Tax	1,899.93	1,996.13	2,874.79	3,397.23	4,279.41
Customs	450.77	338.27	709.48	407.99	432.62
Union Excise Duties	313.42	215.83	390.43	128.00	163.72
Service Tax	--	28.52	127.53	16.22	2.31
Other Taxes[3]	4.61	4.84	10.41	17.08	15.12
Central Tax transfers	**7,111.53**	**6,437.59**	**9,722.16**	**10,378.00**	**12,345.35**
Percentage of increase over previous year	(-) 14	(-) 9	51	7	19
Percentage of Central tax transfers to Revenue Receipts	10	10	12	12	12

Source: Finance Accounts of the respective years

The share of Union Taxes received during 2023-24 (₹ 12,345 crore) was higher by ₹ 1,967 crore (19 *per cent*) as compared to 2022-23. It was also more by ₹ 1,181 crore than the projections made in the Budget Estimates 2023-24 (₹ 11,164 crore).

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

The GIA from GoI decreased by ₹ 1,242 crore in 2023-24 over the previous year as shown in ***Table 2.12***.

[3] Other Taxes and Duties on commodities and Services.

Table 2.12: Grants-in-aid received from GoI

(₹ in crore)

Head	2019-20	2020-21	2021-22	2022-23	2023-24
Grants for Centrally Sponsored Schemes	2,851.99	3,135.18	3,332.31	2,919.81	2,768.56
Finance Commission Grants	2,005.74	2,364.00	1,192.05	1,617.56	1,973.33[$]
Compensation for Loss of Revenue arising out of implementation of GST	5,453.43	5,065.81*	2,908.67**	2,575.89	3,504.88
Other Transfer/Grants to States	210.75	1,683.14	165.21	0.00	108.60
Total	**10,521.91**	**12,248.13**	**7,598.24**	**7,113.26**	**8,355.37**
Percentage of increase/decrease over the previous year	**49**	**16**	**(-)38**	**(-) 6**	**17**
Percentage of GIA to Revenue Receipts	**16**	**18**	**10**	**8**	**8**

Source: Finance Accounts of the respective years

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

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

$ Except for the year 2021-22, the State Government has not received Revenue Deficit grant.

41.95 *per cent* of the GIA during 2023-24 was on account of compensation in lieu of loss of revenue arising out of implementation of GST.

(a) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 2,768.56 crore for Centrally Sponsored Schemes during 2023-24, the major amounts were given to:

- AMRUT (Atal Mission for Rejuvenation and Urban Transformation (₹ 323.08 crore- 30.12 *per cent* increase over previous year).
- Anganwadi Service (ICDS) (₹ 208.06 crore- 5.58 *per cent* increase over previous year).
- National Rural Health Mission (₹ 117.53 crore- 1,641.19 *per cent* increase over previous year).
- National Education Mission- Samagra Shiksha Elementary Education (₹ 576.66 crore- 54.45 *per cent* increase over previous year).
- Pradhan Mantri Awas Yojna- (₹ 204.21 crore – 322.10 *per cent* increase over previous year).
- Pradhan Mantri Poshan Shakti Nirman (Poshan) -(₹ 178.82 crore – 16.95 *per cent* increase over previous year).
- Rashtriya Krishi Vikas Yojna (₹ 206.45 crore – 27.93 *per cent* increase over previous year).

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

As per the State Government/SNA report from the PFMS-SNA, the State Government received ₹ 2,577.32 crore being Central share during the year in its

Treasury account. As on 31 March 2024, the Government transferred Central share of ₹ 2,282.28 crore and State share of ₹ 4,080.11 crore to the SNAs. Out of total transfer of ₹ 6,362.39 crore, ₹ 162.46 crore was transferred through AC Bills, ₹ 2,975.96 crore through Grants-in-aid bills, ₹ 3,223.97 crore through Fully Vouched Contingent Bills. Detailed vouchers and supporting documents of actual expenditure were not received by Principal Accountant General (Accounts and Entitlement) office from the SNAs. As against the Central Share of ₹ 2,577.32 crore, the transfer was ₹ 2,282.28 crore leading to short transfer of ₹ 295.04 crore. To this extent cash balance was overstated.

As informed by the State Government/as per the SNAs report, ₹ 2,683.41 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024. The figure as per Finance Accounts and SNA are under reconciliation.

(iii) Fifteenth Finance Commission Grants

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

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

(₹ in crore)

			Recommendation of the 15th FC			Actual release by GoI			Transfers made by State Government		
Transfers			**2022-23**	**2023-24**	**Total**	**2022-23**	**2023-24**	**Total**	**2022-23**	**2023-24**	**Total**
Local Bodies											
(i) Grants to Panchayati Raj Institutions (PRIs)			**968.00**	**979.00**	**1,947.00**	**660.96**	**1,340.25**	**2,001.21**	**660.96**	**1,150.49**	**1,811.45**
(a) General Basic Grant			387.20	391.60	**778.80**	380.46	570.11	**950.57**	380.46	570.11	950.57
(b) General Performance Grants			580.80	587.40	**1,168.20**	280.50	770.14	**1,050.64**	280.50	580.38	860.88
(ii) Grants to Urban Local Bodies (ULBs)			**477.00**	**504.00**	**981.00**	**394.00**	**199.48**	**593.48**	**394.00**	**228.65**	**622.65**
(a) General Basic Grant			160.40	169.20	**329.60**	157.60	129.20	**286.80**	157.60	129.20	286.80
(b) General Performance Grants			316.60	334.80	**651.40**	236.40	70.28	**306.68**	236.40	99.45*	335.85
(iii) Grants for Health Sectors			**305.00**	**320.00**	**625.00**	**0**	**0**	**0**	**0**	**0**	**0**
Total for Local Bodies (i+ii+iii)			**1,750.00**	**1,803.00**	**3,553.00**	**1,054.96**	**1,539.73**	**2,594.69**	**1,054.96**	**1,379.14**	**2,434.10**
SDRMF	**SDRF**	**Centre Share**	412.80	433.60	**846.40**	412.80	433.60	**846.40**	412.80	433.60	846.40
		State Share	137.60	144.00	**281.60**	0	0	**0**	137.60	144.00	281.60
	Total for SDRF		**550.40**	**577.60**	**1,128.00**	**412.80**	**433.60**	**846.40**	**550.40**	**577.60**	**1,128.00**
	SDMF	**Centre Share**	103.20	108.30	**211.50**	149.80	0	**149.80**	0	0	0
		State Share	34.40	36.10	**70.50**	0	0	**0**	0	0	0
	Total for SDMF		**137.60**	**144.40**	**282.00**	**149.80**	**0**	**149.80**	**0**	**0**	**0**
Grand Total			**2,438.00**	**2,525.00**	**4,963.00**	**1,617.56**	**1,973.33**	**3,590.89**	**1,605.36**	**1,956.74**	**3,562.10**

Source: Information provided by the Finance Department

*** Grant of ₹ 24 crore was received in 2020-21 but ₹ 29.17 crore (including interest of ₹ 5.17 crore) released by State Government to ULBs during 2023-24.**

- As against the amount of ₹ 1,947 crore recommended by 15th FC in respect of PRIs, GoI released ₹ 2,001.21 crore during the period 2022-23 and 2023-24. Out of this sum, the State Government released ₹ 1,811.45 crore during the same period.

- In respect of ULBs, against the recommended amount of ₹ 981 crore, GoI released ₹ 593.48 crore during the period from 2022-23 and 2023-24 against which the State Government released ₹ 622.65 crore during the same period.

- Against 15th FC recommendation of ₹ 625 crore as Grant for Health Sector for the period 2022-24, no funds were received from GoI.

- In respect of SDRF, 15th FC recommended Centre and State share in the ratio of 75:25. As against the recommended share of ₹ 846.40 crore, GoI released ₹ 846.40 crore during the period from 2022-23 and 2023-24. State Government released ₹ 846.40 crore as well as its share of ₹ 281.60 crore during the same period.

- In respect of State Disaster Mitigation fund, the State Government could not transfer any amount to the fund as the fund is yet to be created. Though the amount of ₹ 149.80 crore was received from the GoI during the year 2022-23.

2.3.3 Capital Receipts

Capital receipts comprise miscellaneous Capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and Loans and Advances from GoI. The Capital receipts during 2019-20 to 2023-24 are detailed in ***Table 2.14***.

Table 2.14: Trends in growth and composition of Capital receipts

(₹ in crore)

Sources of State's Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Receipts	**48,616.71**	**44,982.31**	**45,503.37**	**59,826.71**	**63,142.68**
Miscellaneous Capital Receipts	54.01	62.96	67.15	73.91	114.83
Recovery of Loans and Advances	5,392.63	431.95	500.24	237.75	301.15
Public Debt Receipts	**43,170.07**	**44,487.40**	**44,935.98**	**59,515.05**	**62,726.70**
Internal Debt[4]	43,067.68	44,362.72	44,792.38	58,244.75	60,981.54
Growth rate	*28.04*	*3.01*	*0.97*	*30.03*	*4.70*
Loans and Advances from GoI	102.39	124.68[$]	143.60[$]	1,270.30	1,745.16
Growth rate	*(-) 17.98*	*21.77*	*15.17*	*784.61*	*37.38*
Rate of growth of debt Capital Receipts	27.87	3.05	1.01	32.44	5.40
Rate of growth of non-debt Capital receipts	0.47	(-) 90.91	14.65	(-) 45.07	33.47
Rate of growth of GSDP	5.60	(-) 1.22	19.18	13.25	11.33
Rate of growth of Capital Receipts (*per cent*)	24.08	(-) 7.48	1.16	31.48	5.54

Source: Finance Accounts of the respective years

$ During the year 2020-21 and 2021-22, it excludes ₹ 4,352 crore and ₹ 7,394 crore respectively as back-to-back loans from GoI 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).

[4] Excluding gross figure under Ways and Means Advances.

Internal Debt receipts increased by ₹ 2,736.79 crore during 2023-24 in comparison to 2022-23. Miscellaneous Capital Receipts increased by ₹ 40.92 crore in 2023-24 as compared to 2022-23. Further, the recovery of Loans and Advances increased by ₹ 63.40 crore in 2023-24 (₹ 301.15 crore) in comparison to 2022-23 (₹ 237.75 crore).

2.3.4 State's performance in mobilisation of resources

As the State's share in Central Taxes and Grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual Tax and Non-Tax receipts for the year 2023-24 vis-à-vis assessment made by 15th FC and MTFPS are given in ***Table 2.15***.

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

	15th FC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					15th FC projection	Budget estimates	MTFPS projection
	(₹ in crore)						
Tax revenue	73,730	75,717	75,717	72,511	(-) 1.65	(-) 4.23	(-) 4.23
Non-tax revenue	10,652	12,651	12,651	8,103	(-) 23.93	(-) 35.95	(-) 35.95

The actual collection under State's own Tax revenue slightly fell short by 1.65 *per cent* of the projections made by 15th FC and by 4.23 *per cent* of the Budget Estimates and MTFPS projection. The actual receipts under Non-Tax revenue fell short by 23.93 *per cent* of the projections made by 15th FC and by 35.95 *per cent* of Budget Estimates and MTFPS.

2.4 Application of Resources

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

2.4.1 Growth and composition of expenditure

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

incurred for the day-to-day running of the organisation, including establishment and administrative expenses.

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

Trend and composition of total expenditure over the last five years (2019-24) are shown in ***Table 2.16***.

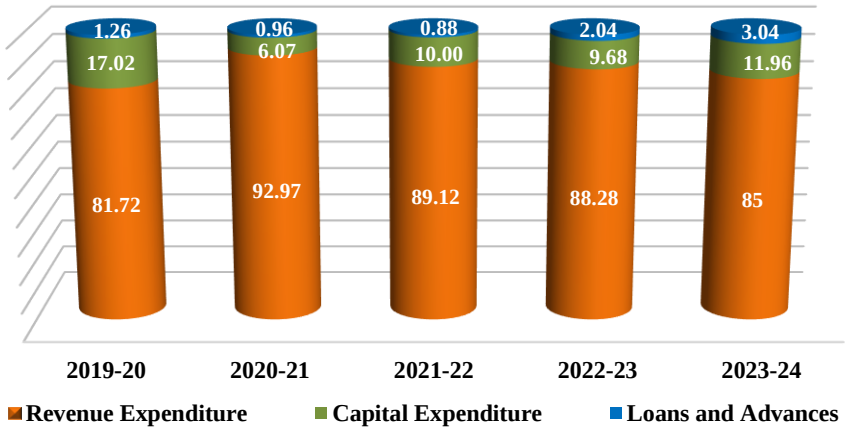
Table 2.16: Total expenditure and its composition

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	**1,03,823**	**96,742**	**1,10,437**	**1,20,533**	**1,33,172**
Revenue Expenditure (RE)	84,848	89,946	98,425	1,06,406	1,13,196
Capital Expenditure	17,666	5,870	11,046	11,665	15,921
Loans and Advances	1,309	926	966	2,462	4,055
GSDP	7,38,052	7,29,079	8,68,905	9,84,055	10,95,535
As a percentage of GSDP					
TE/GSDP	14.07	13.27	12.71	12.25	12.16
RE/GSDP	11.50	12.34	11.33	10.81	10.33
CE/GSDP	2.39	0.81	1.27	1.19	1.45
Loans and Advances/GSDP	0.18	0.13	0.11	0.25	0.37

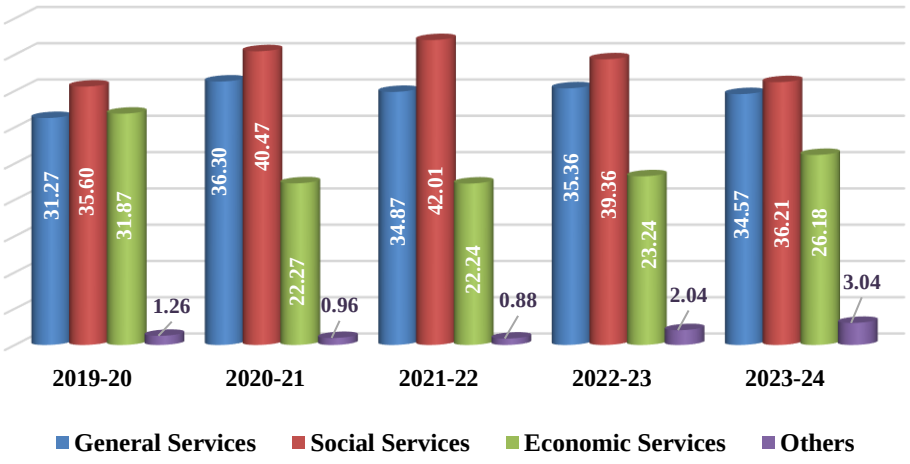
Total expenditure increased by 28.27 *per cent* over a period of five years (2019-24). Revenue expenditure increased by 33.41 *per cent* while Capital expenditure decreased by 9.88 *per cent* during the period 2019-20 to 2023-24.

Chart 2.8: Total Expenditure: Trends in share of its components (in *per cent*)



As depicted in ***Chart 2.8***, the share of Revenue expenditure in total expenditure increased from 81.72 *per cent* in 2019-20 to 92.97 *per cent* in 2020-21 and thereafter decreased to 85 *per cent* in 2023-24. The share of Capital expenditure in total expenditure decreased from 17.02 *per cent* in 2019-20 to 6.07 *per cent* in 2020-21 but increased to 11.96 *per cent in* 2023-24. The share of Loans and Advances was 1.26 *per cent* in 2019-20 which increased to 3.04 *per cent* in 2023-24.

Chart 2.9: Total Expenditure: Trends by Activities (in *per cent*)



As shown in ***Chart 2.9***, the share of expenditure under General services, which includes interest payments, had shown an increasing trend since 2019-20 from 31.27 *per cent* in 2019-20 to 36.30 *per cent* in 2020-21. However, the same declined to 34.57 *per cent* in 2023-24. The share of Social services also increased from 35.60 *per cent* to 42.01 *per cent in* 2021-22, however, the same declined to 36.21 *per cent* in 2023-24. Expenditure on Economic services decreased from 31.87 *per cent* in 2019-20 to 22.24 *per cent* in 2021-22. Thereafter it showed increasing trend from 23.24 *per cent* in 2022-23 to 26.18 *per cent* in 2023-24. The combined expenditure on Social and Economic services, which represents development expenditure decreased from 67.47 *per cent* in 2019-20 to 62.39 *per cent* in 2023-24. Share of expenditure shown under others include Grants to Local Bodies and Loans and Advances was 1.26 *per cent* of total expenditure during 2019-20 that was increased to 3.04 *per cent* during 2023-24.

2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations. As such, it does not result in any addition to the State's infrastructure and service network. ***Table 2.17*** presents the growth of Revenue expenditure over five years (2019-24).

Table 2.17: Growth of Revenue expenditure during 2019-24

(₹ in crore)

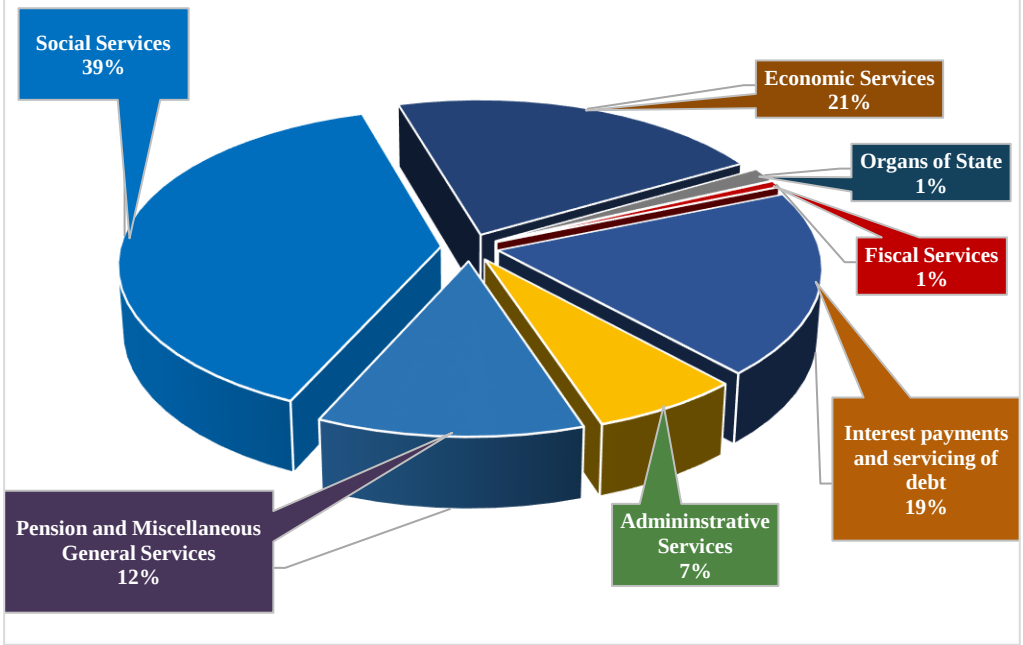
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	**1,03,823**	**96,742[5]**	**1,10,437**	**1,20,533**	**1,33,172**
Revenue Expenditure (RE)	84,848	89,946	98,425	1,06,406	1,13,196
Rate of Growth of RE (*per cent*)	9.97	6.01	9.43	8.11	6.38
Revenue Expenditure as percentage of TE	81.72	92.97	89.12	88.28	85.00
RE/GSDP (*per cent*)	11.50	12.34	11.33	10.81	10.33
RE as percentage of RR	125.04	133.13	126.04	119.30	111.73
Revenue Receipts (RR)	67,858	67,561	78,092	89,194	1,01,315
Rate of growth of RR (*per cent)*	2.99	(-) 0.44	15.59	14.22	13.59
GSDP	7,38,052	7,29,079	8,68,905	9,84,055	10,95,535
Rate of growth of GSDP (*per cent)*	5.60	(-) 1.22	19.18	13.25	11.33

Source: Finance Accounts of the respective years

Revenue expenditure increased by ₹ 28,348 crore (33.41 *per cent*) during 2019-24 and its percentage in total expenditure ranged between 81.72 *per cent to* 92.97 *per cent* during the same period. Its percentage to GSDP decreased from 11.50 in 2019-20 to 10.33 in 2023-24. Revenue expenditure increased by six *per cent* from ₹ 1,06,406 crore in 2022-23 to ₹ 1,13,196 crore in 2023-24 and was less in 2023-24 than the projections made in Budget and MTFPS (₹ 1,26,071 crore). However, it was more by ₹ 30,158 crore than the normative assessment of 15th FC (₹ 83,038 crore).

Sector-wise distribution of Revenue expenditure is presented in ***Chart 2.10***.

Chart 2.10: Sector-wise distribution of Revenue expenditure during 2023-24 (In *per cent*)



[5] Excluding Appropriation to Contingency Fund of ₹ 800 crore.

2.4.2.1 Major changes in Revenue Expenditure

Revenue expenditure increased by ₹ 6,790 crore (6.38 *per cent*) from ₹ 1,06,406 crore in 2022-23 to ₹ 1,13,196 crore in 2023-24. Revenue expenditure on General services increased by ₹ 3,329.60 crore due to increase in expenditure mainly on Pensions and other retirement benefits, Police service, interest payments and Administration of Justice. The expenditure on Social services increased by ₹ 97.15 crore over the previous year due to increase in expenditure mainly on Water Supply and Sanitation, Social Security and Welfare offset by decrease in expenditure on General Education, Medical and Public Health, Urban Development and Labour, Employment and Skill Development. Expenditure on Economic services increased by ₹ 3,362.74 crore due to increase in expenditure on Food Storage and Warehousing, Other Rural Development Programmes, Power, New and Renewal Energy, Roads and Bridges offset by decrease in expenditure on Crop Husbandry.

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

Table 2.18: Major variations in Revenue Expenditure during 2023-24 as compared to 2022-23

(₹ in crore)

Major Heads of Account	2022-23	2023-24	Increase (+)/ Decrease (-)
General Services	**42,068.66**	**45,398.26**	**3,329.60**
2014-Administration of Justice	1,019.17	1,329.34	310.17
2030-Stamps and Registration	10.18	133.53	123.35
2049-Interest Payments	20,095.57	21,604.97	1,509.40
2055-Police	5,568.95	5,804.30	235.35
2071-Pension and Other Retirement Benefits	12,403.83	13,496.70	1,092.87
Social Services	**43,680.38**	**43,777.53**	**97.15**
2202-General Education	17,247.22	16,095.53	(-) 1,151.69
2210-Medical and Public Health	6,044.38	5,788.09	(-) 256.29
2215-Water Supply and Sanitation	2,243.26	2,708.76	465.50
2217-Urban Development	3,758.13	3,300.18	(-) 457.95
2230-Labour, Employment and Skill Development	1,183.21	866.44	(-) 316.77
2235-Social Security and Welfare	10,035.81	11,438.17	1,402.36
Economic Services	**20,657.17**	**24,019.91**	**3,362.74**
2401-Crop Husbandry	2,243.09	1,721.80	(-) 521.29
2408-Food Storage and Warehouse	343.57	985.22	641.65
2515-Other Rural Development Programmes	2,140.93	3,321.78	1,180.85
2700-Major Irrigation	1,518.46	1,721.86	203.40
2801-Power	6,764.86	7,144.85	379.99
2810-New and Renewable Energy	307.34	808.22	500.88
3054-Roads and Bridges	650.37	1,346.26	695.89
3055-Road Transport	2,412.52	2,574.29	161.77

Source: Finance Accounts of the respective years.

- Increase of ₹ 310 crore in 'Administrative of Justice' was due to increase of ₹ 267 crore in 'Civil and Session Courts' and ₹ 38 crore in 'Legal Advisers and Counsels';
- Increase of ₹ 123 crore in 'Stamps and Registration' was mainly due to increase of ₹ 87 crore in 'Cost of Stamps' and ₹ 36 crore in 'Expenses on Sale of Stamps';
- Increase of ₹ 1,509 crore in 'Interest payments' was mainly due to increase

of interest payment of ₹ 2,104 crore in 'Interest on Market Loans' and ₹ 38 crore in 'Interest on Loans and Advances from Central Government' partially offset by decrease of ₹ 569 crore in 'Interest on Other Internal Debts and ₹ 97 crore in 'Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government';

- Increase of ₹ 235 crore in 'Police' was due to increase of ₹ 26 crore in 'Criminal Investigation and Vigilance' and ₹ 332 crore in 'District Police' offset by decrease of ₹ 43 crore in 'Modernisation of Police Force' and ₹ 75 crore in 'Other Expenditure';
- Increase of ₹ 1,093 crore in 'Pensions and other Retirement Benefits' was mainly due to increase of ₹ 591 crore in 'Superannuation and Retirement Allowances', ₹ 58 crore in 'Committed value of Pensions', ₹ 101 crore in 'Family Pensions' and ₹ 343 crore in 'Government Contribution for Defined Contribution Pension Scheme';
- Decrease of ₹ 1,152 crore in 'General Education' was mainly due to decrease of ₹ 165 crore in '*Sarvshiksha Abhiyan*' and ₹ 130 crore in 'Special Component Plan for Scheduled Castes' under 'Elementary Education', ₹ 917 crore in 'Scholarship Scheme' under 'Secondary Education' and ₹ 591 crore in 'Assistance to Universities' under 'University and Higher Education' offset by increase of ₹ 416 crore in 'National Programme of Mid-Day meals in Schools' and ₹ 296 crore in 'Government Primary Schools' under 'Elementary Education' and ₹ 100 crore in 'Assistance to Non-Government Colleges and Institutes' under 'University and Higher Education';
- Decrease of ₹ 256 crore in 'Medical and Public Health' was mainly due to decrease of ₹ 153 crore in 'Hospitals and Dispensaries' under 'Urban Health Services', ₹ 160 crore in 'Primary Health Services', ₹ 739 crore in 'Allopathy' and ₹ 71 crore in 'Assistance to Other Non-Government Institutions' offset by increase of ₹ 113 crore in 'Employees State Insurance Scheme', ₹ 612 crore in 'Assistance to Public Sector and Other Undertakings', ₹ 85 crore in 'Hospitals and Dispensaries' under 'Rural Health Services', ₹ 19 crore in 'Ayurveda' and ₹ 29 crore in 'Assistance to Autonomous Bodies';
- Increase of ₹ 466 crore in 'Water Supply and Sanitation' was due to increase of ₹ 180 crore in 'Direction and Administration', ₹ 35 crore in 'Urban Water Supply Programme' and ₹ 243 crore in 'Rural Water Supply Programme';
- Decrease of ₹ 458 crore in 'Urban Development' was mainly due to decrease of ₹ 724 crore in 'Assistance to Municipal Corporations' partially offset by increase of ₹ 279 crore in 'Assistance to Municipalities/Municipal Councils';
- Decrease of ₹ 317 crore in 'Labour, Employment and Skill Development'

was mainly due to decrease of ₹ 334 crore in 'Employment Services' partially offset by increase of ₹ 24 crore in 'Direction and Administration';

- Increase of ₹ 1,402 crore in 'Social Security and Welfare' was mainly due to increase of ₹ 1,283 crore in 'Pension under Social Security Scheme' and ₹ 157 crore in 'Government Employees Insurance Scheme';
- Decrease of ₹ 521 crore in 'Crop Husbandry' was due to decrease of ₹ 424 crore in 'Commercial Crops', ₹ 179 crore in 'Agricultural Economics and Statistics', ₹ 46 crore in 'Horticulture and Vegetable Crops' offset by increase of ₹ 87 crore in 'Extension and Farmers Training' and ₹ 61 crore in 'Agricultural Engineering';
- Increase of ₹ 642 crore in 'Food storage and Warehousing' was due to increase expenditure in 'Director & Administration';
- Increase of ₹ 1,181 crore in 'Other Rural Development Programmes' was mainly due to increase of ₹ 788 crore in 'Panchayati Raj' and ₹ 514 crore in 'Assistance to Gram Panchayats' partially offset by decrease of ₹ 130 crore in 'Provision of Urban Amenities in Rural Areas';
- Increase of ₹ 380 crore in 'Power' is due to increase of ₹ 6,660 crore in 'Assistance to Public Sector and other Undertakings' offset by decrease of ₹ 6,280 crore in 'Other expenditure';
- Increase of ₹ 501 crore in 'New and Renewable Energy' was mainly due to increase in expenditure under 'Grid Interactive and Distributed Renewable Power'; and
- Increase of ₹ 696 crore in 'Roads and Bridges" was mainly due to increase expenditure in 'Roadworks' under 'State Highways & District and Other Roads'.

2.4.2.2 Committed Expenditure

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

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

(i) Devolution to local bodies - statutory devolutions to local bodies for pay and allowances (devolution/transfer for Capital expenditure).

(ii) Statutory requirements of contribution to Reserve Funds - Contribution to Consolidated Sinking Fund (CSF), Guarantee Redemption Fund

(GRF), State Disaster Mitigation/Response Fund (SDMF/SDRF), etc.

(iii) Recoupment of Contingency Fund - Amount recouped within the year.

(iv) Transfer of cess to reserve fund/other body, which are statutorily required.

(v) Share contribution of CSS against the Central Fund received - Amount of State share to be transferred to SNAs/spent by the State.

(vi) Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on Public Debt as charged expenditure - Interest Payment.

Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. Trend analysis of committed and inflexible expenditure and its components is depicted in ***Table 2.19*** and share of committed expenditure in Revenue expenditure is shown in ***Chart 2.11*** during 2019-24.

Table 2.19: Components of Committed Expenditure

(₹ in crore)

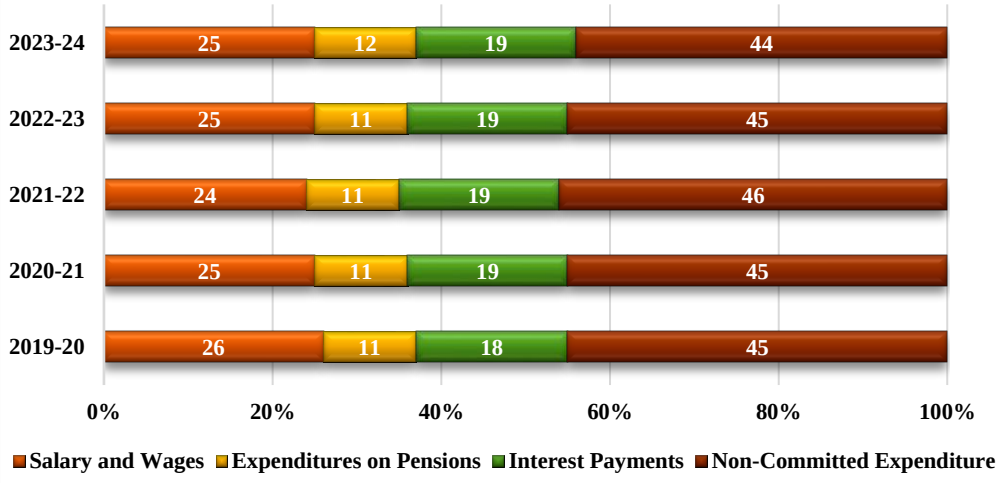
Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries and Wages	22,365	22,595	24,236	26,409	27,878[6]
Expenditure on Pensions	8,833	9,713	10,617	12,404	13,497
Interest Payments	15,588	17,115	18,362	20,096	21,605
Total	**46,786**	**49,423**	**53,215**	**58,909**	**62,980**
As a *percentage* of Revenue Receipts (RR)					
Salaries and Wages	32.96	33.44	31.04	29.61	27.52
Expenditure on Pensions	13.02	14.38	13.60	13.91	13.32
Interest Payments	22.97	25.33	23.51	22.53	21.32
Total	**68.95**	**73.15**	**68.15**	**66.05**	**62.16**
As a *percentage* of Revenue Expenditure (RE)					
Salaries and Wages	26.36	25.12	24.62	24.82	24.63
Expenditure on Pensions	10.41	10.80	10.79	11.65	11.92
Interest Payments	18.37	19.03	18.66	18.89	19.09
Total	**55.14**	**54.95**	**54.07**	**55.36**	**55.64**
Non-Committed RE	38,062	40,523	45,210	47,497	50,216
Percentage of RE	44.86	45.05	45.93	44.64	44.36
Percentage of TE	36.66	41.89	40.94	39.41	37.71
Components of Inflexible Expenditure					
Statutory devolution to local bodies	4,903.07	5,094.39	3,074.55	4,908.10	5,556.30
Contribution to Reserve Funds	1,786.26	784.41	1,153.64	955.82	1,600.60
Recoupment to Contingency Fund	0	0	900.00	0	0
Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on Public Debt as charged expenditure- Interest payment	10.23	54.05	51.10	1.33	0.06
Total	**6,699.56**	**5,932.85**	**5,179.29**	**5,865.25**	**7,157.36**
As a *percentage* of RR	9.87	8.78	6.63	6.58	7.06
As a *percentage* of RE	7.90	6.60	5.26	5.51	6.32
Subsidies	8,105	7,650	9,535	9,360	10,718
Subsidies as *percentage* of non-committed expenditure	21.29	18.88	21.09	19.71	21.34

Source: Finance Accounts of the respective years.

[6] Include wages of ₹ 710 crore.

Table 2.19 shows that percentage of non-committed expenditure to Revenue expenditure ranged between 44.36 *per cent* and 45.93 *per cent* during the period from 2019-20 to 2023-24 to which subsidies constituted the dominant proportion ranging between 18.88 *per cent* and 21.34 *per cent* for the same period.

Chart 2.11: Share of Committed expenditure in total Revenue Expenditure



The total expenditure (₹ 62,270 crore) on salary (excluding wages), interest and pension payments was lesser by ₹ 581 crore (0.92 *per cent*) than the projections by the Government in MTFPS (₹ 62,851 crore) and it consumed 61.46 *per cent* of the Revenue receipts.

Salary and Wages

Expenditure on Salaries and Wages (₹ 27,878 crore) increased by 5.56 *per cent* during the year 2023-24 in comparison to the previous year (₹ 26,409 crore) and constituted 24.63 *per cent* of Revenue expenditure and 27.52 *per cent* of Revenue receipts. Expenditure on Salaries (₹ 27,168 crore) was lesser by ₹ 1,433 crore than the projections by the State Government in MTFPS (₹ 28,601 crore) and consumed 26.82 *per cent* of the Revenue receipts.

Interest Payments

During the year 2023-24, interest payments were to the tune of ₹ 21,605 crore (19.09 *per cent* of Revenue expenditure). Interest on Market Borrowings (₹ 16,913.90 crore), UDAY Bonds (₹ 1,346.76 crore), loans from National Co-operative Development Corporation (₹ 364.81 crore) and special securities issued to the National Small Savings Fund of the Central Government (₹ 610.19 crore) continued to be the major components of interest payments. Interest Payments (₹ 21,605 crore) was higher by ₹ 355 crore than the projections made by State Government in MTFPS (₹ 21,250 crore) and consumed 21.32 *per cent* of the Revenue receipts.

Pensions and other Retirement benefits

The expenditure on Pension and other retirement benefits to State Government pensioners during the year 2023-24 was ₹ 13,497 crore and constituted 11.92 *per cent* of Revenue expenditure. Pension payments was higher by ₹ 497 crore than the estimates by the State Government in the Budget and MTFPS by ₹ 13,000 crore and consumed 13.32 *per cent* of Revenue receipts.

Committed expenditure on account of salary and wages, interest and pensions as a percentage of Revenue expenditure increased from 55.14 *per cent* to 55.64 *per cent* during 2019-20 to 2023-24 and consumed 62.16 *per cent* of the Revenue receipts in 2023-24.

Inflexible expenditure

The components of inflexible expenditure which include among others statutory devolution to local bodies and contribution to Reserve funds showed a decreasing trend during the period 2019-20 to 2021-22 but thereafter it increased from ₹ 5,865.25 crore in 2022-23 to ₹ 7,156.96 crore in 2023-24. As a percentage of Revenue expenditure, inflexible expenditure decreased from 7.90 *per cent* in 2019-20 to 6.32 *per cent* in 2023-24.

2.4.2.3 Undischarged liabilities in National Pension System

State Government employees recruited on or after 1 January 2006 are eligible for the New Pension Scheme called 'Defined Contribution Pension Scheme' (DCPS). In terms of the Scheme, the employee contributes ten *per cent* of the monthly pay (basic pay and dearness allowance) and the State Government has to make monthly contribution at a rate of 14 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Security Depository Limited (NSDL).

During the year 2023-24, total contribution to the NPS was ₹ 2,821.55 crore (Employee's contribution of ₹ 1,157.10 crore and Government's contribution of ₹ 1,664.45 crore) which was transferred to the Public Account under Major Head 8342- Other Deposits, 117- Defined Contribution Pension Scheme. Of the total amount transferred/deposited in the Public Account, ₹ 26.59 crore remained in the Public account and was not transferred to NSDL.

As per the Ministry of Finance, GoI, no contributions are to be parked under the Head of Account '8342-117' Other Deposits-Defined Contribution Pension Scheme even as a temporary measure. Audit noted that an amount of ₹ 26.59 crore was parked under the above Major Head as on 31st March 2024 as depicted in ***Table 2.20***.

Table 2.20: Details of contribution and investment under DCPS

(₹ in crore)

Year	Opening Balance	Employee Contribution	Contribution by the State Government	Total Receipt during the year	Total transferred to NSDL	Short transfer (+)/ Excess transfer (-)
	1	2	3	4 = (2+3)	5	6 = (1+4)-5
2008-09[7]	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

Source: Finance Accounts of the respective years.

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

Further, the State Government is liable to pay interest on delayed transfer of NPS balances at the corresponding interest rate applicable to the General Provident Fund (GPF) subscribers. During the year 2023-24, due to non-payment of interest on balances lying under Defined Contribution Pension Scheme for Government employees amounting to ₹ 0.06 crore, the Revenue expenditure was understated to that extent.

2.4.2.4 Subsidies

Expenditure on subsidies decreased from ₹ 8,105 crore in 2019-20 to ₹ 7,650 crore in 2020-21 and thereafter increased to ₹ 10,718 crore in 2023-24 which was 10.58 *per cent* of the Revenue receipts and 9.47 *per cent* of Revenue expenditure as per details given in ***Table 2.21***. The subsidies were disbursed for Power: ₹ 7,947 crore (74.15 *per cent*), Agriculture and allied activities: ₹ 2,236 crore (20.86 *per cent*), Industries and Minerals: ₹ 436 crore (4.07 *per cent*) and Social Services: ₹ 99 crore (0.92 *per cent*). The total subsidy of ₹ 7,080 crore to rural electrification including subsidy for Subsidised Tariff to Domestic Consumers was less than the projection in MTFPS (₹ 7,150 crore).

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

Table 2.21: Expenditure on subsidies during 2019-24

	2019-20	2020-21	2021-22	2022-23	2023-24
Subsidies (₹ in crore)	8,105	7,650	9,535	9,360	10,718
Subsidies as a percentage of Revenue Receipts	11.94	11.32	12.21	10.49	10.58
Subsidies as a percentage of Revenue Expenditure	9.55	8.51	9.69	8.80	9.47

Source: Finance Accounts of the respective years.

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

Table 2.22: Financial assistance to local bodies and other institutions

(₹ in crore)

Financial Assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
(A) Local Bodies					
Urban Local Bodies	2,279.46	2,766.64	3,472.10	2,542.27	2,491.07
Panchayati Raj Institutions	3,098.12	3,235.92	954.97	1,357.53	3,062.72
Total (A)	**5,377.58**	**6,002.56**	**4,427.07**	**3,899.80**	**5,553.79**
(B) Others					
Universities	2,496.64	2,468.29	2,632.82	2,706.57	24.62
Development Authorities	812.88	1,104.22	1,072.47	802.91	483.50
Statutory Corporations	1,745.08	2,107.65	1,686.01	0.00	203.17
Others	905.17	1,329.75	2,627.44	4,264.19	5,874.01
Total (B)	**5,959.77**	**7,009.91**	**8,018.74**	**7,773.67**	**6,585.30**
Total (A+B)	**11,337.35**	**13,012.47**	**12,445.81**	**11,673.47**	**12,139.09**
GIA for creation of Capital Assets	4,863.28	5,709.07	4,145.71	3,780.18	4,499.30
GIA for other than the creation of Capital Assets	6,474.07	7,303.40	8,300.10	7,893.29	7,639.79
GIA given in kind	50.06	42.99	52.62	49.48	75.42
Revenue Expenditure	**84,848**	**89,946**	**98,425**	**106,406**	**1,13,196**
Assistance as percentage of Revenue Expenditure	**13.36**	**14.47**	**12.64**	**10.97**	**10.72**

Source: Finance Accounts of the respective years.

Financial assistance to local bodies and other institutions increased from ₹ 11,337.35 crore in 2019-20 to ₹ 12,139.09 crore, constituting 10.72 *per cent* of the Revenue expenditure during 2023-24. It increased by ₹ 465.62 crore (3.99 *per cent*) over the previous year mainly due to increase in release of financial assistance to Panchayati Raj Institution.

The Grants-in-aid for creation of Capital assets showed an increasing trend during the period 2019-21, decreased during 2021-23 and thereafter increased during 2023-24. Grants-in-aid for other than the creation of Capital assets also showed an increasing trend during the period 2019-22, however, it decreased during the period 2022-24. Financial assistance for creation of Capital assets as a percentage of total assistance ranged between 32.38 *per cent* and 43.87 *per cent* whereas financial assistance for other than creation of Capital assets as a percentage of total assistance ranged between 56.13 *per cent* and 67.62 *per cent* during the period 2019-24.

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

Table 2.23: Schemes which received major financial assistance during the year 2023-24

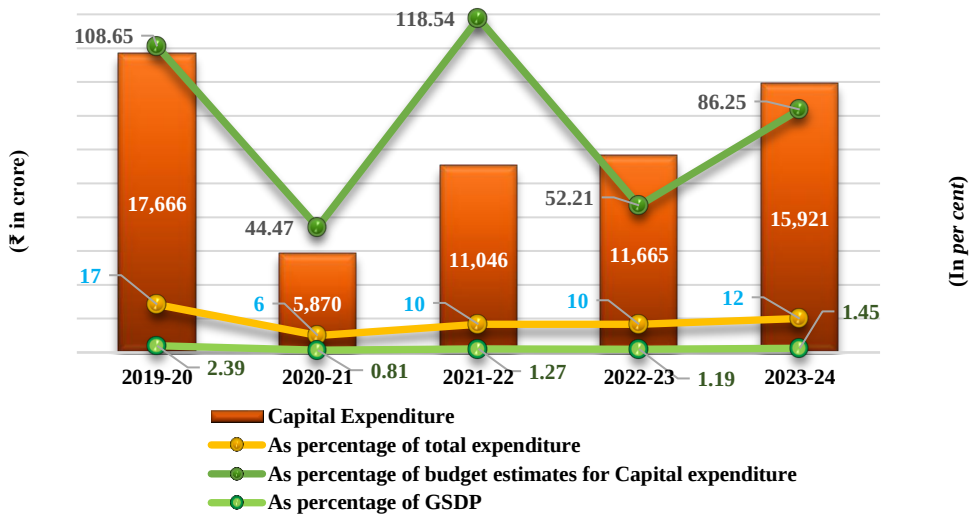
Scheme	Amount (₹ in crore)
Introduction of Pension Scheme for Non-Government Aided Colleges	300.00
Grant-in-aid to Non-Government Colleges	520.00
Grants-in-aid as State Share Under NRHM	740.96
Continuation of Rural Hospital and Dispensary renamed as Rural Health Service	280.35
Maharaja Agrasen Institute of Medical Research and Education, Agroha	115.00
AYUSHMAN Bharat Haryana Health Protection Mission	99.00
New Urban Renewal Mission (AMRUT)	234.43
Grant-in-aid to Municipal Committee on the recommendation of State Finance Commission	1,102.00
Scheme for Urban Infrastructure Development under State Finance Commission	312.12
Scheme for the one-time settlement for recovery linked incentive to Haryana Agriculture and Rural Development Bank and HARCO Bank	400.00
Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,157.99
Karnal Smart City	196.00
Faridabad Smart City	196.00
Pradhan Mantri Awas Yojna	298.85
United Grants to Gram Panchayat on the recommendation of Central Finance Commission	570.11
GIA to Gram Panchayat on the recommendation of 14th Central Finance Commission	580.38
Financial Assistance to SCs Gram Panchayat under State Finance Commission	505.83

Source: Finance Accounts.

2.4.3 Capital Expenditure

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

Chart 2.12: Trends of Capital expenditure during 2019-24



Source: Finance Accounts of the respective years

During the period from 2019-24, Capital expenditure ranged between 0.81 *per cent* and 2.39 *per cent* of GSDP. Total Capital expenditure was ₹ 15,921 crore (86.25 *per cent)* against the Budget Estimates of ₹ 18,460 crore during the year 2023-24.

2.4.3.1 Major changes in Capital Expenditure

Capital expenditure of ₹ 15,920.94 crore comprised of ₹ 4,437.93 crore on Social Services, ₹ 10,842.39 crore on Economic Services and ₹ 640.61 crore on General Services. The increase of ₹ 4,255.99 crore in the year 2023-24 was mainly due to increase in Capital expenditure on Education Sports Art and Culture, Water Supply, Sanitation, Housing and Urban Development, Information and Broadcasting, Food Storage and Warehousing, Other Rural Development Programmes, Irrigation and Flood Control and Power Projects. There was a major decline in Capital expenditure on Health and Family Welfare and Transport by ₹ 1,263.46 crore during 2023-24 as shown in ***Table 2.24***.

Table 2.24: Variation in Capital Expenditure during 2023-24 compared to 2022-23

(₹ in crore)

Major Heads of Accounts	2022-23	2023-24	Increase (+)/ Decrease (-)
Capital Outlay	**11,664.95**	**15,920.94**	**4,255.99**
General Services	**552.80**	**640.61**	**87.81**
Social Services	**3,755.82**	**4,437.93**	**682.11**
Education, Sports, Art and Culture	389.03	574.52	185.49
Health and Family Welfare	1,381.89	1,154.36	(-) 227.53
Water Supply, Sanitation, Housing and Urban Development	1,848.20	2,589.44	741.24
Information and Broadcasting	22.22	60.49	38.27
Economic Services	**7,356.33**	**10,842.40**	**3,486.07**
Food Storage and Warehousing	-240.52	2,880.15	3,120.67
Other Rural Development Programmes	407.27	1,232.16	824.89
Irrigation and Flood Control	2,171.19	2,623.65	452.46
Power	8.00	234.04	226.04
Transport	4,391.39	3,355.46	(-) 1,035.93

Source: Finance Accounts of the respective years.

2.4.3.2 Quality of Capital expenditure

If the State Government keeps on making investments in loss making Government Companies whose net worth has completely eroded, there are no chances of return on investment. Similarly, experience has shown the inevitability of write-off of the loans given to loss making corporations and other bodies such as sugar mills, financial corporations, etc. Requisite steps have to be taken to infuse transparency in such financial operations. This section presents an analysis of investments and other Capital expenditure undertaken by the Government during 2023-24.

(i) Investments and Returns

The Government as of 31 March 2024 had invested ₹ 38,278.21 crore in Statutory Corporations, Government Companies, Rural Banks, Joint Stock Companies and Co-operatives (***Table 2.25***). The average return on these investments was 0.92 *per cent* in the last five years while the Government paid an average interest rate of 7.20 *per cent* on its borrowings during 2019-24.

Table 2.25: Return on Investment

Investment/return/cost of borrowings	2019-20	2020-21	2021-22	2022-23	2023-24
Investment at the end of the year (₹ in crore)	36,922.92	37,566.55	37,865.68	38,020.05	38,278.21
Return on Investment (₹ in crore) *	87.01	163.14	1,007.59	192.00	289.79
Return on Investment (*per cent*) *	0.24	0.43	2.66	0.50	0.76
Average rate of interest on Government borrowings (*per cent*)	8.31	6.50	7.05	6.72	7.42
Difference between interest rate and return (*per cent*)	(-) 8.07	(-) 6.07	(-) 4.39	(-) 6.22	(-) 6.66
Difference between interest on Government borrowings and return on investments (₹ in crore) #	(-) 2,979.68	(-) 2,280.29	(-) 1,662.30	(-) 2,364.85	(-) 2,549.33

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

*** on historical cost.**

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

Out of total investment of ₹ 38,278.21 crore, investment of ₹ 36,270 crore (94.75 *per cent*) was in four power sector companies. The State Government keeps on making investments in loss making Government companies.

(ii) Reconciliation of Government Investments with Accounts of Companies

The Government investments as equity in State Public Sector Undertakings (PSUs) should agree with that of the figures appearing in the PSUs. Reconciliation of figures is necessary to figure out the differences in Accounts of PSUs and Finance Accounts. As per Finance Accounts, Government had invested in equity of ₹ 38,278.21 crore in 2023-24. Scrutiny of the Accounts revealed that out of the investment in equity of ₹ 38,278.21 crore, Government investment in equity of 27 PSUs was ₹ 30,070.88 crore whereas as per records of PSUs it was ₹ 37,332.78 crore. There was a difference of ₹ 7,261.90 crore as detailed in ***Appendix 2.4***. Reconciliation should be carried out in time bound manner to figure out the differences.

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

With a view to providing adequate development of social and physical infrastructure, which is a pre-requisite for sustaining economic growth, the State Government adopted the Public Private Partnership (PPP) mode of infrastructure development.

Status of five PPP projects with a total estimated cost of ₹ 1,869 crore as on 31 March 2024 is shown in ***Appendix 2.5***.

(iv) Loans and Advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government had also been providing Loans and Advances to many institutions/organisations. ***Table 2.26*** presents the outstanding Loans and

Advances as on 31 March 2024 and interest receipts vis-à-vis interest payments during the last five years.

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

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Balance of loans outstanding	11,474	7,390	7,884	8,350	10,574
Amount advanced during the year	1,309	926	966	2462	4,055
Amount recovered during the year	5,393	432	500	238	301
Closing Balance of the loans outstanding	**7,390**	**7,884**	**8,350**	**10,574**	**14,328**
Net addition	(-) 4,084	494	466	2,224	3,754
Interest received	398	92	106	75	182
Interest rate on Loans and Advances given by the Government.	4.22	1.20	1.31	0.79	1.46
Rate of Interest paid on the outstanding borrowings of the Government	7.80	7.46	7.08	6.92	6.72
Difference between the rate of interest paid and interest received (*per cent*)	3.58	6.26	5.77	6.13	5.26

Outstanding Loans and Advances as on 31st March 2024 increased by 35.50 *per cent* due to more loans to Education Department (₹ 1,202.45 crore), Medical and Public Health (₹ 765.69 crore), Agriculture and Allied Activities (₹ 1,186.19 crore), Co-operative Sugar Mills (₹ 216 crore) and Haryana Rail Infrastructure Development (₹ 584.38 crore).

The outstanding loans against Co-operative Sugar Mills were ₹ 5,167.26 crore as on 31 March 2023. During the year 2023-24, the State Government disbursed ₹ 216 crore. No repayment was received against these loans during 2023-24. The loans of ₹ 5,383.26 crore were outstanding against these Co-operative Sugar Mills at the end of 2023-24. The Government has disbursed loans to these sugar mills with terms and conditions that the loans would be repaid in five years in equal instalments with 8.5 *per cent* per annum interest. There was no recovery on account of principal of loans during the year 2023-24 which was indicative of inadequate efforts of the State Government for recovery of outstanding loans against these cooperative sugar mills.

Loans amounting to ₹ 2,746.14 crore[8] 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. Further, on review of sanctions, it was observed that without 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

[8] Higher Education Department (₹ 1,155.91 crore), Medical Education and Research Department (₹ 728.20 crore), Skill Development and Industrial Training Department (₹ 46.53 crore), Animal Husbandry and Dairying Department (₹ 137.96 crore), Agriculture and Farmers Welfare Department (₹ 640.04 crore) and Health & Ayush Department (₹ 37.50 crore).

resulted in overstatement of Capital expenditure and understatement of Revenue expenditure.

Loans amounting to ₹ 1,108.87 crore were outstanding at the beginning of the year 2023-24 against Haryana State Cooperative Agriculture and Rural Development Bank (HSCARDB). Further, loans of ₹ 32 crore were given to this bank with the condition to ensure that there is no default in repayment of loan along with interest to the Government. No repayment was received during the year resulting in outstanding balance of ₹ 1,140.87 crore at the end of 31 March 2024. Thus, loans were sanctioned during 2023-24 even though there was default in repayment of earlier years' loans.

State Government received interest of ₹ 181.60 crore (1.46 *per cent* of outstanding loans and advances) during the year 2023-24.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to examine the issue.

(v) Capital blocked in incomplete projects

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

The Department-wise information pertaining to incomplete projects as on 31 March 2024 is given in ***Table 2.27***. Only those projects where the scheduled dates for completion were already over as of 31 March 2024 have been included under incomplete projects.

Table 2.27: Department-wise profile of incomplete projects as on 31 March 2024

(₹ in crore)

Department	Number of incomplete projects	Estimated cost (₹ in crore)	Expenditure (₹ in crore)
Public Works (Buildings and Roads)	17	212.81	91.04
Total	**17**	**212.81**	**91.04**

Source: Finance Accounts

The scheduled dates of completion of these projects were between May 2020 and March 2024, but these were incomplete as on 31 March 2024, resulting in non-attainment of desired benefits from the investment of ₹ 91.04 crore.

2.4.4 Expenditure Priorities

Enhancing human development levels requires the State to step up its expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular

sector, if the allocation is below the respective national average. The higher the ratio of these components to total expenditure, the quality of expenditure is considered to be better. ***Table 2.28*** analyses expenditure priority of the State with regards to Health, Education and Capital expenditure during 2023-24.

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

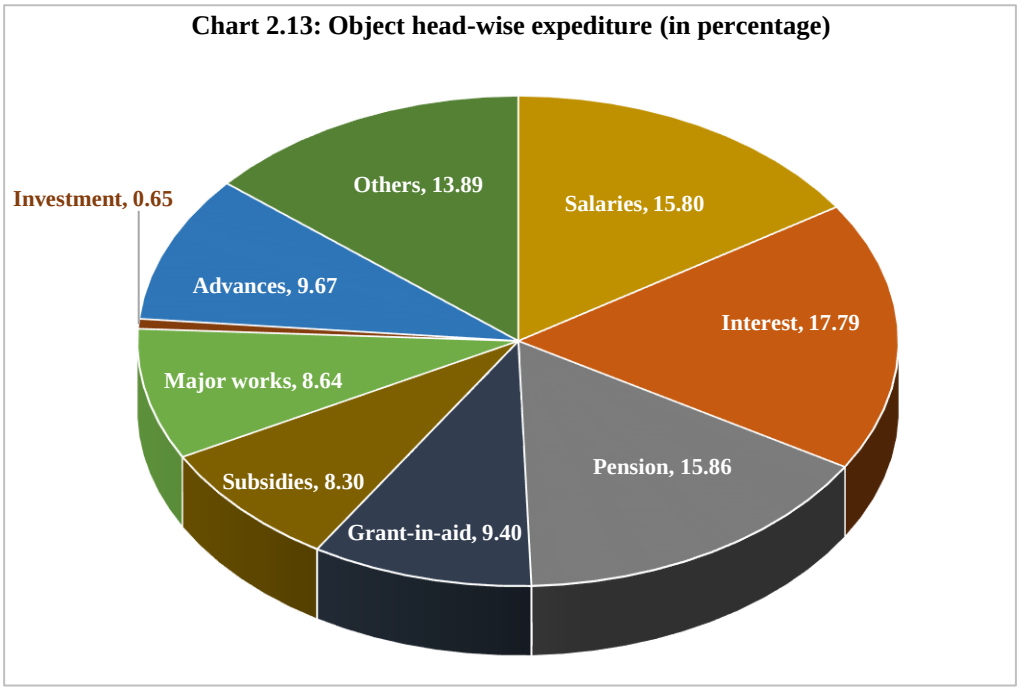
Fiscal Priority of the State	TE/GSDP	CE/TE	Education/TE	Health/TE
Haryana Average (Ratio) 2019-20	14.07	18.28	13.96	4.80
States other than NE and Himalayan States (GCS) Average (Ratio) 2019-20	15.88	14.02	15.79	5.25
Haryana Average (Ratio) 2023-24	12.16	15.00	13.64	6.01
States other than NE and Himalayan States (Ratio) 2023-24	15.66	16.50	14.36	5.71
TE: Total Expenditure, CE: Capital Expenditure. Source for GSDP: Directorate of Economic and Statistical Analysis, Haryana.				

Total expenditure as a ratio of GSDP in Haryana was lesser than in case of States other than NE and Himalayan States average in 2019-20 as well as in 2023-24. The ratio of Capital expenditure to total expenditure was higher in Haryana than other States' average during 2019-20 but has dropped significantly in 2023-24. The ratio of expenditure on Education was lower in Haryana than States other than NE and Himalayan States average during 2019-20 as well as in 2023-24. The ratio of expenditure on Health was lower in Haryana than States other than NE and Himalayan States average during 2019-20 but higher in 2023-24.

2.4.5 Object head-wise expenditure

Object head-wise expenditure give information about the object/purpose of the expenditure are shown in ***Chart 2.13*** for the year 2023-24.

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



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

2.5 Public Account

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

2.5.1 Net Public Account Balances

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

Table 2.29: Component-wise net balances in Public Account as of 31 March 2024

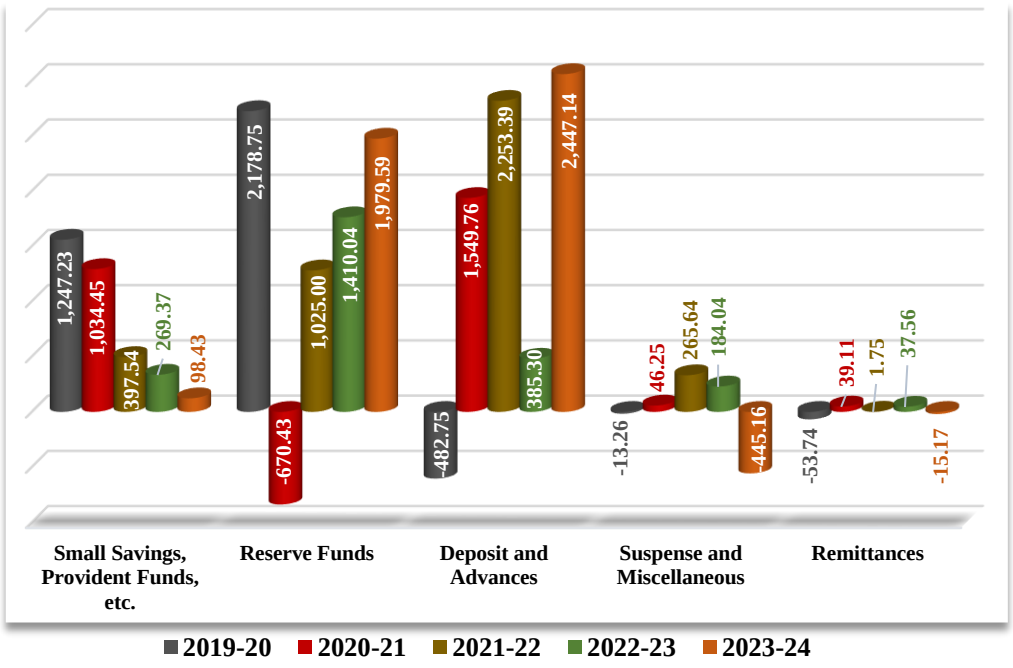
(₹ in crore)

Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	**16,962.46**	**17,996.91**	**18,394.45**	**18,663.82**	**18,762.25**
J. Reserve Funds	(a) Reserve Funds bearing Interest	4,962.35	5,476.92	5,756.67	6,554.17	7,905.52
	(b) Reserve Funds not bearing Interest	3,532.00	2,347.00	3,092.25	3,704.79	4,333.03
	Total	**8,494.35**	**7,823.92**	**8,848.92**	**10,258.96**	**12,238.55**
K. Deposits and Advances	(a) Deposits bearing Interest	421.76	451.94	443.53	442.63	486.14
	(b) Deposits not bearing Interest	7,500.04	9,019.62	11,281.42	11,667.62	14,071.25
	(c) Advances	(-) 0.74	(-) 0.74	(-) 0.74	(-) 0.74	(-) 0.74
	Total	**7,921.06**	**9,470.82**	**11,724.21**	**12,109.51**	**14,556.65**
L. Suspense and Miscellaneous[9]	Suspense and Miscellaneous	**(-) 70.49**	**(-) 24.24**	**241.40**	**425.44**	(-) **19.72**
M. Remittances	(a) Money Orders, and other Remittances	306.84	330.58	333.65	370.71	354.85
	(b) Inter-Governmental Adjustment Account	(-) 33.10	(-) 17.73	(-) 19.05	(-) 18.55	(-) 17.86
	Total	**273.74**	**312.85**	**314.60**	**352.16**	**336.99**
Grand Total		**30,704.89**	**33,581.12**	**35,580.26**	**39,523.58**	**45,874.72**

Source: Finance Accounts of the respective years

[9] Excluding figures of Cash Balance Investment Account.

Chart 2.14: Yearly changes in composition of Public Account balances (₹ in crore)



Source: Finance Accounts of the respective years

Net Public Account balances in 2023-24 increased by 9.72 *per cent* over the previous year mainly due to increase in Small Savings, Provident Fund, etc. (₹ 98.43 crore), Deposits (₹ 2,447.14 crore), Reserve Fund (₹ 1,979.59 crore) partially offset by decrease in Suspense and Miscellaneous (₹ 445.16 crore) and Remittances (₹ 15.17 crore).

2.5.2 Reserve Funds

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

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were 11 Reserve Funds (five Reserve Funds bearing interest and six Reserve Funds not bearing interest) as on 31 March 2024. The interest on balances of Reserve Funds bearing interest is paid by the Government if the same are not invested while in case of Reserve Funds not bearing interest, balances are invested in Government Securities/Treasury Bills under the administration of Central Accounts Section of the Reserve Bank of India at Nagpur. The fund balances lying in various Reserve Funds (bearing interest and not bearing interest) as on 31 March 2024 are given in ***Table 2.30***.

Table 2.30: Details of Reserve Funds

(₹ in crore)

Sr. No.	Name of Reserve Fund	Balance as on 31 March 2024
A	**Reserve Funds bearing interest**	**7,905.52**
1	Depreciation Reserve Fund- Government Commercial Departments and Undertakings	581.59
2	Depreciation Reserve Fund- Government Non-Commercial Departments and Undertakings	21.15
3	General and Other Reserve Funds of Government Commercial Departments/Undertakings	5.72
4	State Disaster Response Fund	5,737.22
5	State Compensatory Afforestation Fund	1,559.84
B	**Reserve Funds not bearing interest**	**4,333.03**
1	Sinking Funds	2,124.41
2	Mines Welfare Fund	539.83
3	Fund for Development Schemes	1.41
4	Fund for Village Reconstruction for Harijan Uplift	2.29
5	Guarantee Redemption Fund	1,662.80
6	Consumer Welfare Fund	2.29
	Grand Total	**12,238.55**

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

2.5.2.1 Consolidated Sinking Fund

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

There was an opening balance of ₹ 1,694.47 crore in the fund at the beginning of the current year. As on 31st March 2023, the outstanding liabilities of the State were ₹ 2,90,578.32 crore (internal debt plus Public Account). Accordingly, the State Government was required to contribute a minimum of ₹ 1,452.89 crore (0.50 *per cent*) during 2023-24 against which the State Government had made contribution of ₹ 300 crore to the fund, which had been invested and interest of ₹ 129.94 crore was earned. Resultantly, there was a balance of ₹ 2,122.41 crore at the end of the current year.

2.5.2.2 State Disaster Risk Management Fund

The Fifteenth Finance Commission (15th FC) recommended creation of a State Disaster Risk Management Fund (SDRMF) at State level, which would include State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF). The total State allocation for SDRMF would be divided into SDRF and SDMF, which together envisaged to address the full cycle of disaster

management needs - response and relief, recovery and reconstruction, preparedness and capacity building and mitigation. SDRF would receive 80 *per cent* of the total SDRMF, while SDMF would get 20 per cent of the allocation.

(i) State Disaster Response Fund

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

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

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

There was opening balance of ₹ 4,966.68 crore in SDRF. During 2023-24, the Central Government released ₹ 433.60 crore. As against GoI release of ₹ 433.60 crore, the State's matching share works out to ₹ 144 crore. The State Government transferred an amount of ₹ 1,118.10 crore to the fund, which includes ₹ 433.60 crore of Central contribution, ₹ 144 crore of State contribution, unspent balances of ₹ 132.50 crore and interest of ₹ 408 crore. An expenditure of ₹ 377.56 crore was met from the Fund during the year. There was a closing balance of ₹ 5,737.22 crore in the Fund as on 31 March 2024.

The SDRF shall be used only for meeting expenditure for providing immediate relief to the victims of natural calamities. An expenditure of ₹ 377.56 crore was charged to SDRF as given in ***Table 2.31***.

Table 2.31: Details of expenditure charged to SDRF

(₹ in crore)

Major Head of Account	Minor Head of Account	Expenditure during 2023-24
2245-Relief on Account of Natural Calamities 02-Floods, Cyclones, etc.	101- Gratuitous Relief	276.41
	102- Drinking Water Supply	0.04
	104- Supply of Fodder	0.10
	111- Ex-gratia payments to bereaved families	2.68
	113- Assistant for repairs/reconstruction of Houses	5.16
	117- Assistance to farmers for purchase of Live Stock	0.64
	122- Repairs and Restoration of Damaged Irrigation and Flood	0.48
	282- Public Health	2.01
	800- Others	6.93
	Sub Total	**294.45**
2245-Relief on Account of Natural Calamities 80-General	800-Other Expenditure	269.28
	Sub Total	**269.28**
	Grand Total	**563.73**
05-State Disaster Response Fund	**901-Deduct –Amount met from State Disaster**	**377.56**

(ii) State Disaster Mitigation Fund

The State Disaster Mitigation Fund (SDMF) is to be constituted under Section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disasters notified by the State Government from time to time. The State Government has not created the SDMF as on 31 March 2024 under Major Head 8121-General and Other Reserve Funds, 130-State Disaster Mitigation Fund.

During the year 2023-24, the State Government neither received any money from Central Government nor transferred any amount to the Fund as the same has not been created.

2.5.2.3 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund (GRF) 2003 to be administered by the Reserve Bank of India for meeting obligations arising out of the Guarantees issued on behalf of the State Public Sector Undertakings/ Local Bodies. The latest amendment to the fund notification issued by the State Government, effective from 2020-21, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding Guarantees at the end of the previous year to achieve a minimum level of three *per cent* in the next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government did not contribute to the Fund as the total accumulation in the Fund was ₹ 1,662.80 crore as on 31 March 2024 (₹ 1,540.86 crore as on 31 March 2023) i.e. 6.87 *per cent* of the outstanding Guarantees (₹ 24,214.81 crore).

2.5.2.4 Mines and Mineral Development, Restoration and Rehabilitation Fund

The Fund was established (July 2015) for environmentally sustainable growth of the mining sector, protection, preservation, rehabilitation and restoration of the mining sites in the State and to undertake other related works in the overall interest of protection and preservation of ecology and environment of the area. Though the Fund is enlisted as 'Reserve Funds not bearing interest', it bears interest at the rate of six *per cent* per annum.

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

The Fund had a opening balance of ₹ 463.47 crore as on 1 April 2023. The State Government during the year received ₹ 636.35 crore on account of Dead Rent, etc. and ₹ 43.31 crore on account of 'other charges' from the Concession Holders. The amount of ₹ 63.64 crore {7.5 *per cent* of Dead Rent (₹ 47.73 crore) plus 2.5 *per cent* (₹ 15.91 crore) State share of Dead Rent of ₹ 636.35 crore} was required to be contributed to the Fund. However, the State Government, during the year contributed ₹ 57.20 crore (Concession Holder's contribution: ₹ 42.80 crore and State Contribution: ₹ 14.40 crore) and interest of ₹ 27.81 crore. Thus, there was a short contribution of ₹ 6.44 crore. An expenditure of ₹ 8.66 crore was met from the Fund during the year, thereby leaving a balance of ₹ 539.82 crore in the Fund as on 31 March 2024.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to examine the issue for further necessary action.

2.5.2.5 State Compensatory Afforestation Fund

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. Though State of Haryana has constituted SCAF, the amounts are deposited by user agencies directly in the National Compensatory Afforestation Fund Management and Planning Authority (National Authority), New Delhi which transfers 90 *per cent* State Share of Compensatory Afforestation Fund (deposited under National

Compensatory Afforestation Fund) to State Government from time to time.

The balance under the Fund was ₹ 966.41 crore at the beginning of the year. During the year 2023-24, the State Government received an amount of ₹ 615.38 crore, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. An amount of ₹ 37.26 crore was credited by the State Government as interest during the year. An expenditure of ₹ 59.21 crore was incurred out of the Fund during the year. The State Government has not made any investment though there was a balance of ₹ 1,559.84 crore in the fund as on 31 March 2024.

2.5.3 Funds outside Consolidated Fund or Public Account of the State

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

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

(i) Building and Other Construction Workers' Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers' Welfare Board has been constituted. As per information furnished by the Board, the total funds available with the Board as on 31 March 2022 were ₹ 3,546.84 crore. The contributions/additions towards the corpus fund during the year 2022-23 stood at ₹ 472.45 crore and expenditure incurred was ₹ 179.61 crore[10] (excess over income) during the year. As on 31 March 2023, the Board had funds of ₹ 3,839.68 crore. Annual Accounts for the year 2023-24 have not been received so far (December 2024).

(ii) Haryana Rural Development Fund

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale.

[10] Income: ₹ 177.51 crore – Expenditure: ₹ 357.12 crore = Net expenditure: ₹ 179.61crore.

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 2011-22, the receipts under the Fund were ₹ 6,541.35 crore and expenditure incurred was ₹ 5,021.57 crore. As per Annual Accounts for the year 2022-23 receipts under the Fund were ₹ 476.68 crore and expenditure amounting to ₹ 244.66 crore had been incurred, resulting in total receipts under the Fund of ₹ 7,018.03 crore and total expenditure of ₹ 5,266.23 crore during the period 2011-23. Annual Accounts for the year 2023-24 have not been received so far (September 2024).

(iii) 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. The Fund shall be collected and managed by the Director, Town and Country Planning Department and passed on for the purpose of its further utilisation to the HIDB to be constituted by the Government for this purpose. 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 for the benefit of the State of Haryana. The Fund may also be utilised to meet the cost of administering the Fund. The funds are received by Director, Town and Country Planning Department directly in bank accounts outside Consolidated Fund/Public Account of the State Government.

During 2022-23, the receipt of the HIDB amounted to ₹ 17.75 crore and expenses were ₹ 5.30 crore. Total Corpus of the Fund was ₹ 2,551.03 crore at the end of the year 2022-23. Annual Accounts for the year 2023-24 is yet to be finalised (September 2024).

(iv) Haryana Urban Infrastructure Development Board

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

As per Section 203 L of HM Act, HUIDB constituted a fund[11] 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 years 2023-24, the receipts of the Board were ₹ 66.03 crore and expenses were ₹ 9.12 crore. Annual accounts for the year 2023-24 are under process and yet to be finalised. Funds position as on 31 March 2024 was ₹ 19.95 crore balances in Saving Accounts and ₹ 501.28 crore as Fixed in various banks.

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

In the case of Building and Other Construction Workers' Welfare Fund, the Act provides for audit by the CAG of India and the Fund is being audited. However, the Haryana Rural Development Act, Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board do not provide for audit by the CAG of India.

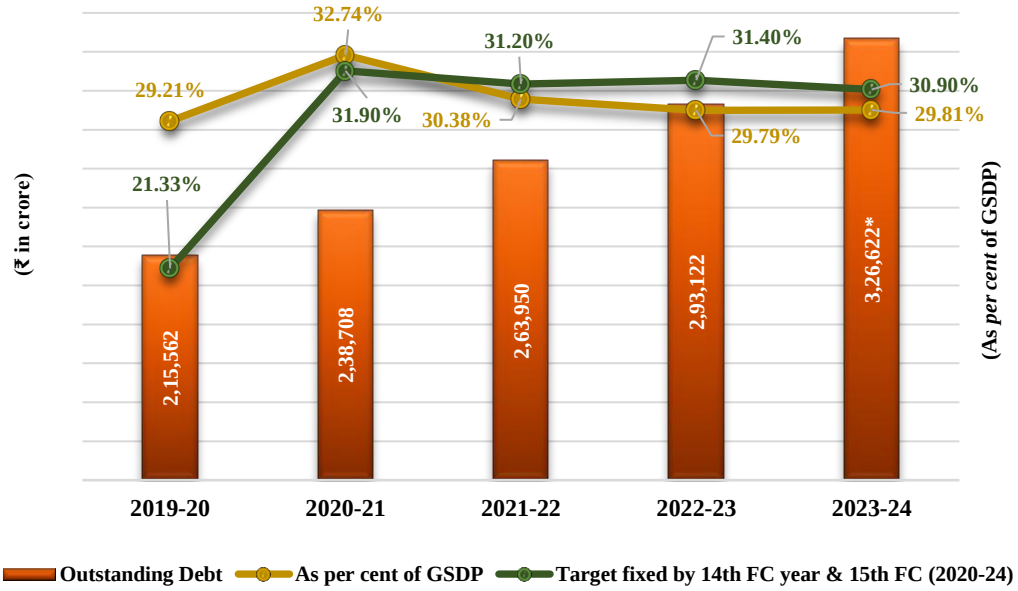
2.6 Public Liability Management

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

[11] Haryana Urban Infrastructural Development Fund.

percentage to GSDP for the years 2019-20 to 2023-24 is given in ***Chart 2.15***.

Chart 2.15: Details of outstanding Public Liability during 2019-24



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

2.6.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), Loans and Advances from the Central Government and Public Account Liabilities. The outstanding fiscal liabilities of the State during 2023-24 are presented in ***Chart 2.16***. The component-wise liability trends of the State for the period of five years beginning from 2019-20 are presented in ***Table 2.32***.

Table 2.32: Component-wise liability trends

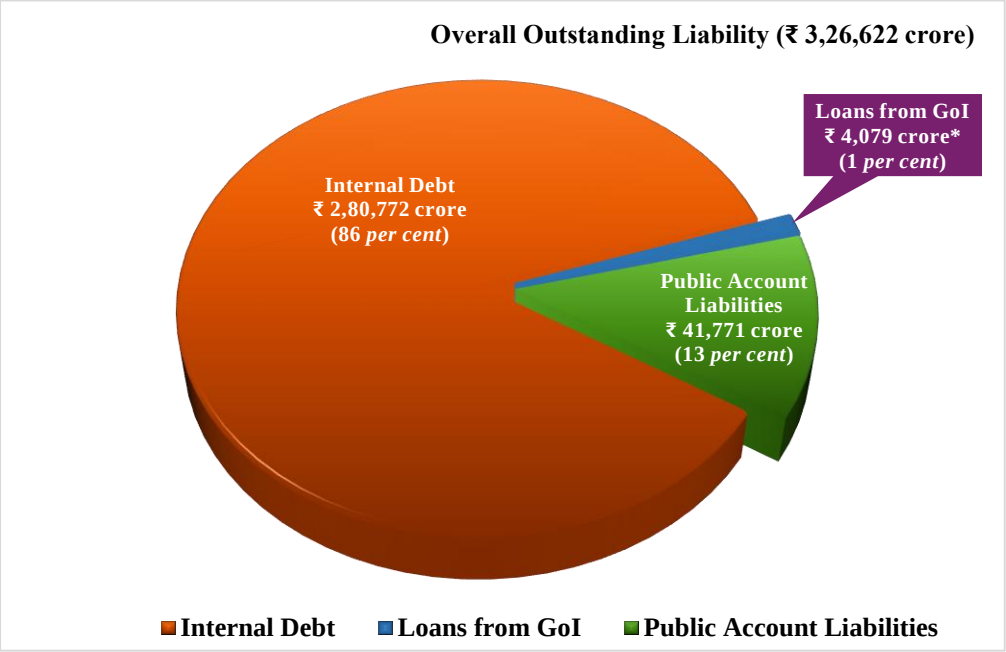
(₹ in crore)

Components of fiscal liability	2019-20	2020-21	2021-22	2022-23	2023-24
Outstanding Total Liability	**2,15,562**	**2,38,708**	**2,63,950**	**2,93,122**	**3,26,622**
Public Debt	**1,85,491**	**2,05,458**	**2,27,697**	**2,55,325**	**2,84,851**
Internal Debt	1,83,786	2,03,958	2,26,208	2,52,781	2,80,772
Loans from GoI	1,705	1,500*	1,489@	2,544	4,079
Public Account Liabilities	**30,071**	**33,250**	**36,253**	**37,797**	**41,771**
Small Savings, Provident Funds, etc.	*16,962*	*17,997*	*18,394*	*18,664*	*18,762*
Reserve Funds bearing Interest	*4,963*	*5,477*	*5,757*	*6,554*	*7,906*
Reserve Funds not bearing Interest	*224*	*304*	*377*	*469*	*546*
Deposits bearing Interest	*422*	*452*	*444*	*443*	*486*
Deposits not bearing Interest	*7,500*	*9,020*	*11,281*	*11,667*	*14,071*
Rate of growth of outstanding total liability (*per cent*)	17.02	10.74	10.57	11.05	11.43
Gross State Domestic Product (GSDP)	7,38,052	7,29,079	8,68,905	9,84,055	10,95,535
Liability /GSDP (*per cent*)	29.21	32.74	30.38	29.79	29.81
Borrowings and Other Liabilities (as per Statement 6 of the Finance Accounts)					
Total Receipts	*79,530*	*93,337*	*91,027*	*1,38,564*	*1,52,612*
Total Repayments	*48,184*	*70,191*	*65,785*	*1,09,392*	*1,19,112*
Net funds available	*31,346*	*23,146*	*25,242*	*29,172*	*33,500*
Repayments/Receipts (per cent)	*60.59*	*75.20*	*72.27*	*78.95*	*78.05*

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

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

Chart 2.16: Break up of Overall Outstanding Liabilities at the end of 31 March 2024



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

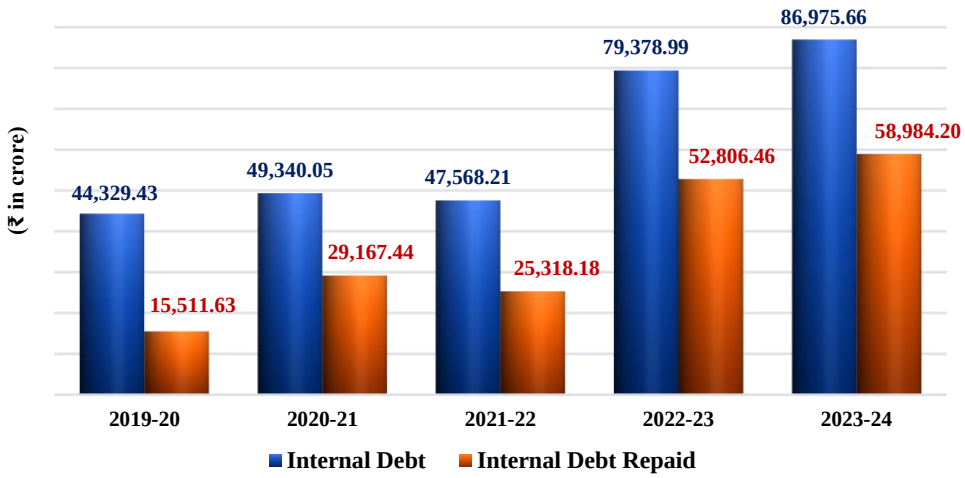
The total liabilities of the State increased from ₹ 2,15,562 crore in 2019-20 to ₹ 3,26,622 crore in 2023-24 registering an increase of 51.52 *per cent* mainly due to increase in Public Debt (₹ 99,360 crore) and Public Account liabilities (₹ 11,700 crore). The total liabilities increased by 11.43 *per cent* in 2023-24

as compared to 11.05 *per cent* in the previous year. The ratio of total liabilities to GSDP slightly increased from 29.21 *per cent* in 2019-20 to 29.81 *per cent*[12] in 2023-24. The liabilities were 3.22 times of the Revenue receipts and 4.05 times the State's own resources. It is significant to note that fiscal liabilities at ₹ 3,26,622 crore were higher than the limit of ₹ 2,85,885 crore projected in the MTFPS for the year 2023-24.

Public Debt increased by ₹ 99,360 crore (53.57 *per cent)* during the period 2019-24 wherein internal debt increased by ₹ 96,986 crore (52.77 *per cent*) and loans from GoI increased by only ₹ 2,374 crore (139.24 *per cent)*. Public Account liabilities increased by ₹ 11,700 crore (38.91 *per cent)* during the same period.

Chart 2.17 shows the trends in internal debt vis-à-vis debt repaid during the period 2019-20 to 2023-24. An interest of ₹ 19,534.81 crore was paid on internal debt during 2023-24.

Chart 2.17: Internal debt vis-a-vis debt repaid



Source: Finance Accounts of respective years

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging between 5.60 and 9.07 *per cent*. In 2023-24, out of total internal debt receipts of ₹ 86,976 crore, market loans were of ₹ 47,500 crore. Out of total internal debt re-payments of ₹ 58,984 crore, repayment of market loans was ₹ 13,946 crore. The outstanding market borrowings as of 31 March 2024 were ₹ 2,52,739 crore. The net increase of market borrowings during the year was 15.31 *per cent* (₹ 33,554 crore).

The financing pattern of the Fiscal Deficit has undergone a compositional shift as reflected in ***Chart 2.18 and Table 2.33***. Receipts and disbursements under

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

the components of financing the Fiscal Deficit during 2023-24 are given in ***Table 2.34***.

Table 2.33: Components of Fiscal Deficit and its financing pattern

(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Composition of Fiscal Deficit		(-) 30,519	(-) 29,486	(-) 31,778	(-) 31,027	(-) 31,441
1	Revenue Deficit	(-) 16,990	(-) 22,385	(-) 20,333	(-) 17,212	(-) 11,881
2	Net Capital Expenditure	(-) 17,612	(-) 5,807	(-) 10,978	(-) 11,591	(-) 15,806
3	Net Loans and Advances	4,083	(-) 494	(-) 466	(-) 2,224	(-) 3,754
4	Appropriation to Contingency Fund	-	(-) 800	-	-	-
Financing Pattern of Fiscal Deficit						
1	Market Borrowings	20,677	25,550	24,141	33,828	33,554
2	Loans from GOI	(-) 162	4,147	7,383	1,055	1,535
3	Special Securities issued to NSSF	(-) 1,004	(-) 1,004	(-) 1,000	(-) 1,004	(-) 1,004
4	Bonds	0	0	(-) 3,460	(-) 5,190	(-) 5,190
5	Loans from Financial Institutions	9,146	(-) 4,373	2,569	(-) 1,061	632
6	Contingency fund	-	-	-	-	(-) 546
7	Small Savings, PF, etc.	1,247	1,034	397	269	98
8	Reserve Fund	1,925	(-) 671	1,025	1,410	1,980
9	Deposits and Advances	(-) 483	1,550	2,253	385	2,447
10	Suspense and Miscellaneous	(-) 1,624	1,563	266	184	(-) 445
11	Remittances	(-) 54	39	2	38	(-) 15
12	Appropriation to Contingency Fund	0	800	0	0	0
13	**Overall Deficit**	**29,668**	**28,635**	**33,576**	**29,914**	**33,046**
14	Increase/Decrease in cash balance	850	851	(-) 1,798	1,113	(-) 1,605
15	**Gross Fiscal Deficit**	**30,518**	**29,486**	**31,778**	**31,027**	**31,441**

Source: Finance Accounts of the respective years

Chart 2.18: Trends of financing Fiscal Deficit during 2023-24

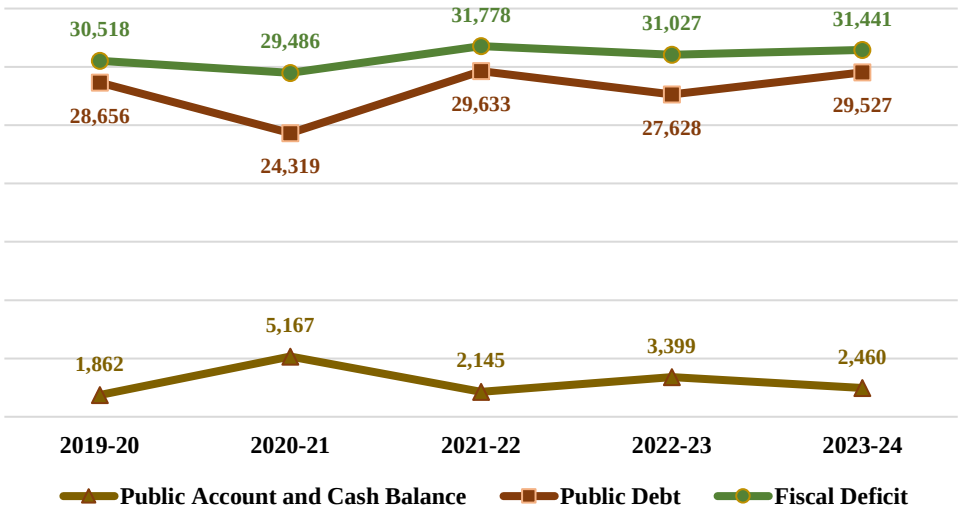


Table 2.34: Receipts and Disbursements under components financing the Fiscal Deficit

(₹ in crore)

Particulars		Receipt	Disbursement	Net
1	Market Borrowings	47,500	13,946	33,554
2	Loans from GOI	1,745	210	1,535
3	Special Securities issued to NSSF	0	1,004	(-) 1,004
4	Bonds	0	5,190	(-) 5,190
5	Loans from Financial Institutions	13,482	12,850	632
6	Contingency Receipts	0	546	(-) 546
7	Small Savings, PF, etc.	3,484	3,386	98
8	Deposits and Advances	57,884	55,437	2,447
9	Reserve Funds	2,523	543.68	1,980
10	Suspense and Miscellaneous	1,849	2,294	(-) 445
11	Remittances	12,361	12,376	(-) 15
12	**Overall Surplus (-) Deficit (+)**	**1,40,828**	**1,07,782**	**33,046**
13	Increase (-)/decrease (+) in cash balance	3,833	5,438	(-) 1,605
14	**Gross Fiscal Deficit**	**1,44,661**	**1,13,220**	**31,441**

As evident from above, the Fiscal Deficits during 2019-20 to 2023-24 were largely financed through Public Debt, which includes market borrowings, loans from GoI, etc.

2.6.2 Debt profile: Maturity and Repayment

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

Table 2.35: Public Debt maturity profile

Period of repayment (Years)	Principal Amount	Interest Amount[13]	Public Debt (including interest)	Percentage (w.r.t. total Public Debt)
	(₹ in crore)			
0 – 1	24,450.52	21,636.78	46,087.30	10.16
1 – 3	43,033.84	38,520.22	81,554.06	17.98
3 – 5	41,952.67	31,965.49	73,918.16	16.30
5 – 7	40,699.60	25,724.29	66,423.89	14.64
7 - 10	60,294.73	27,186.89	87,481.62	19.28
Above 10	74,555.85	23,611.57	98,167.42	21.64
Total#	**2,84,987.21[14]**	**1,68,645.24**	**4,53,632.45**	**100.00**

Source: Calculated on the basis of Finance Accounts.

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

As of March 2024, total outstanding Public Debt (including approximate interest) was ₹ 4,53,632.45 crore. ***Table 2.35*** indicates that the State Government has to repay 28.14 *per cent* (₹ 1,27,641.36 crore) of its Public Debt (including approximate interest) within the next three years, 16.30 *per cent* (₹ 73,918.16 crore) between three and five years, 14.64 *per cent* (₹ 66,423.89 crore) between five and seven years and 19.28 *per cent* (₹ 87,481.62 crore) between seven and 10 years. It

[13] Interest on Market Loan is calculated on the basis of maturity profile available in the Finance Accounts. Approximate interest on Public Debt other than market loans is calculated on the basis of average interest rate of 7.66 *per cent* (average of interest rates for the last five years as given in Table 2.37).

[14] Difference of ₹ 135.54 crore between maturity profile and balance under Public Debt is under reconciliation.

signifies that the State has to repay 78.36 *per cent* of its debt (₹ 3,55,465.03 crore) in the next 10 years.

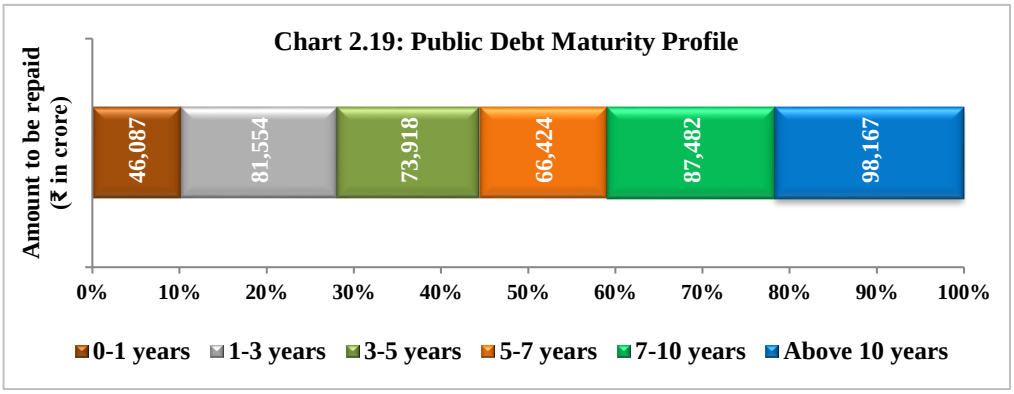


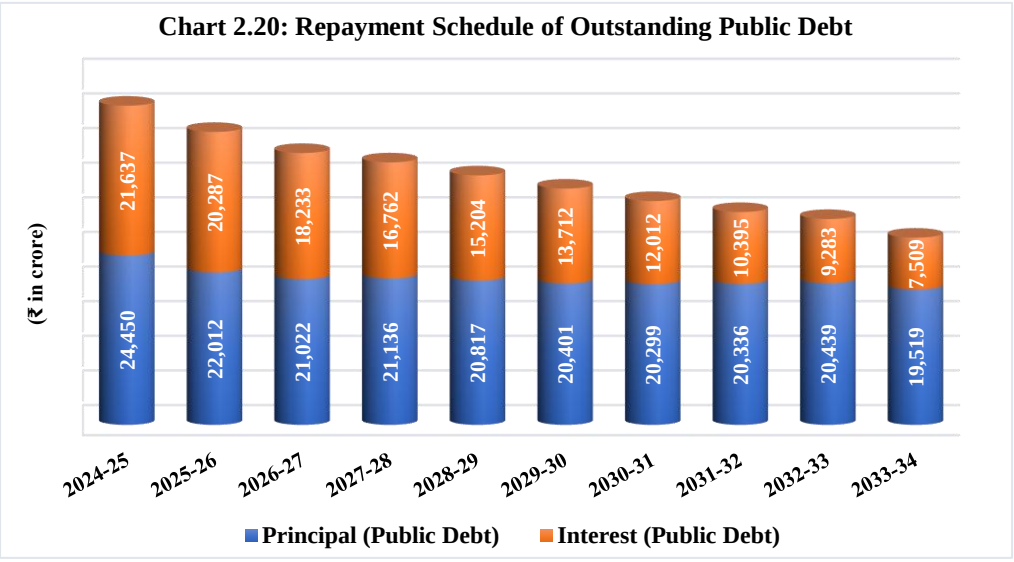
Table 2.36 and ***Chart 2.20*** show the year-wise repayment schedule in the next 10 years of the outstanding Public Debt alongwith interest as on 31 March 2024.

Table 2.36: Details of repayment schedule of outstanding Public Debt and interest during next 10 years

(₹ in crore)

Year	Repayment of		
	Public Debt	Interest	Total
2024-25	24,450.52	21,636.78	46,087.30
2025-26	22,011.86	20,287.03	42,298.89
2026-27	21,021.98	18,233.19	39,255.17
2027-28	21,135.83	16,761.96	37,897.79
2028-29	20,816.84	15,203.53	36,020.37
2029-30	20,401.04	13,712.03	34,113.07
2030-31	20,298.56	12,012.26	32,310.82
2031-32	20,336.16	10,395.21	30,731.37
2032-33	20,439.29	9,282.69	29,721.98
2033-34	19,519.28	7,508.99	27,028.27
Total	**2,10,431.36[$]**	**1,45,033.67**	**3,55,465.03**

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



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

Out of outstanding Public Debt of ₹ 3,55,465.03 crore along with interest for the period 2024-25 to 2033-34, ₹ 46,087.30 crore (12.96 *per cent*) including interest is payable in 2024-25, ₹ 1,55,472.22 crore (43.74 *per cent*) including interest is payable during the period from 2025-26 to 2028-29, while the remaining 43.30 *per cent* (₹ 1,53,905.51 crore) is to be paid after more than five years. Annual outgo in shape of Public Debt repayment and interest will be approximately ₹ 40,311.90 crore during the next five years upto 2028-29.

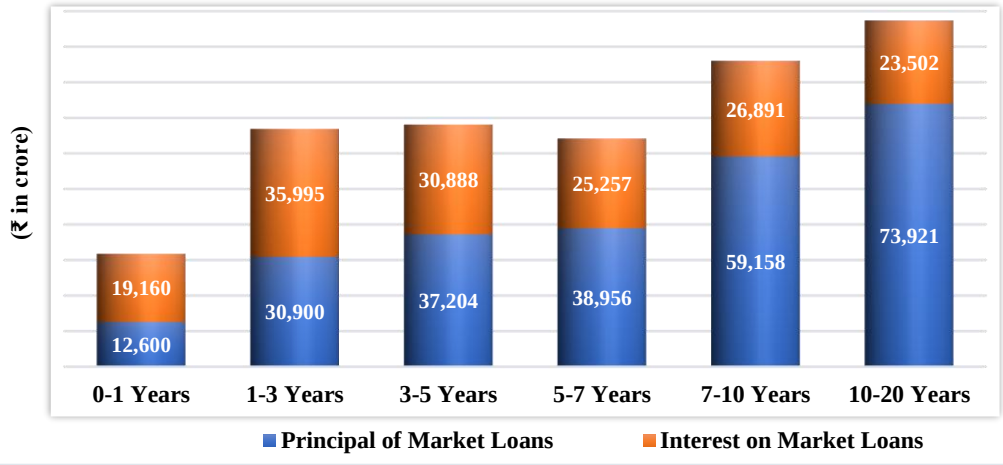
In the period 2029-30 to 2033-34, Public Debt repayment of ₹ 1,53,905.51 crore (principal: ₹ 1,00,994.33 crore and interest: ₹ 52,911.18 crore) will be payable. As such the State will have to repay approximately ₹ 30,781.10 crore annually during the period 2029-30 to 2033-34.

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

Market Borrowing/Loans

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

Chart 2.21: Repayment Schedule of market loans



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

The State will have to repay ₹ 43,500 crore of market loans and pay interest of ₹ 55,155 crore in next three financial years i.e. upto 2026-27. In next two years upto 2028-29, ₹ 37,204 crore principal and interest of ₹ 30,888 crore will be payable. Annual outgo in shape of loan repayment and interest will be approximately ₹ 33,349 crore during next five years upto 2028-29.

In the period 2029-30 to 2033-34, loans of ₹ 98,114 crore and interest of ₹ 52,148 crore will be payable. As such the State will have to repay approximately ₹ 30,052 crore annually during the period 2029-30 to 2033-34.

2.7 Debt Sustainability Analysis

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

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

Table 2.37: Trends in Debt Sustainability indicators

(₹ in crore)

Sr. No.	Debt Sustainability	2019-20	2020-21	2021-22	2022-23	2023-24
1	Overall Liabilities or Overall Debt*	2,15,562	2,38,708	2,63,951#	2,93,123#	3,26,622#
2	Rate of Growth of Overall Liability	17.02	10.74	10.57	11.05	11.43
3	GSDP (in nominal terms)	7,38,052	7,29,079	8,68,905	9,84,055	10,95,535
4	Nominal GSDP Growth (*per cent*)	5.60	-1.22	19.18	13.25	11.33
5	Overall Liabilities/GSDP (*per cent*)	29.21	32.74	30.38	29.79	29.81
6	Maturity profile of Public Debt	1,85,606.62	2,05,369.05	2,27,868.33	2,55,496.37	2,84,987.21
6a	0-1 year	6.54	7.82	10.74	10.04	8.58
6b	1-5 years	36.92	40.02	36.13	32.33	29.82
6c	5-10 years	42.89	35.91	32.06	36.97	35.44
6d	Over 10 years	13.65	16.25	21.07	20.66	26.16
7	Repayment to Gross Borrowing (*per cent*)	60.59	71.85	66.84	78.95	78.05
8	Net Borrowing available as a percentage of Gross Borrowings	39.41	28.15	33.16	21.05	21.95
9	Interest payment on Overall Debt	15,588.01	17,114.67	18,361.60	20,095.57	21,604.97
10	Effective rate of interest on Overall Debt (*per cent*)&	8.12	7.83	7.63	7.56	7.34
11	Interest payment to Revenue Receipts (*per cent*)	22.97	25.33	23.51	22.53	21.32
12	Revenue Deficit/Surplus	16,990.08	22,385.59	20,333.34	17,211.52	11,880.86
13	Primary Revenue Balance (PRB)@	(-) 1,402.07	(-) 5,270.92	(-) 1,971.74	2,884.05	9,724.11
14	Primary Balance (PB)++	(-) 14,930.61	(-) 12,371.41	(-) 13,416.18	(-) 10,931.31	(-) 9,836.07
15	PB/GSDP	(-) 2.02	(-) 1.70	(-) 1.54	(-) 1.11	(-) 0.90
16	Difference between RoI^ and effective rate of interest on over liability	(-) 3.90	(-) 6.63	(-) 6.32	(-) 6.77	(-) 5.88
17	Liquidity Management (use of financial accommodation instruments available with RBI)	1,261.75	4,977.33	2,775.83	21,134.24	25,994.12
18	Debt Stabilisation (Quantum spread$ + Primary Balance)	(-) 20,168.12	(-) 33,122.42	15,697.41	4,971.82	2,485.47
19	**Domar Criteria**					
a	GSDP (in constant terms)	5,45,124	4,96,087	5,44,317	5,87,198	6,34,027
b	Real Growth (in constant terms)	2.28	(-) 9.00	9.72	7.88	7.97
c	Inflation based on CPI (*per cent*)	4.26	5.11	6.24	7.50	6.60
d	Effective rate of interest on Overall Debt (*per cent*)	8.12	7.83	7.63	7.56	7.34
e	Real effective rate of interest (Effective rate of interest inflation)	3.86	2.72	1.39	0.06	0.74
f	Growth Interest Differential (Real growth-Real effective rate of interest)	(-) 1.58	(-) 11.72	8.33	7.82	7.23

* **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.**

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.

& Effective Rate of Interest: {Interest Payments/[(Average Outstanding Debt of Previous and Current Financial Year (Excluding Non-interest Bearing Liabilities)

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

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

^ RoI: Return on Investment = Interest received/{(opening balance of Loan and advances outstanding + closing balance of Loan and advances outstanding)/2} *100

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

- 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. ***Table 2.37*** shows that the average debt burden of the State, measured by total liability relative to GSDP remained close to 30 *per cent* during 2019-2024. Overall liability to GSDP ratio that had observed significant rise in 2020-21 remained on sustainable path afterwards. After seeing improvement in 2021-22 and 2022-23, the State's debt burden witnessed a marginal increase in 2023-24.

- Analysis of impact of Primary Deficit and Growth Interest Differential (GID) on the State's debt burden reveals that the State's debt burden was driven mainly by the Primary Deficit during 2019-2024. Both the GIDs and primary balance, which remained in the negative territory contributed to rise in the State's debt burden in 2019-20 and 2020-21. Significant improvement in GID that turned favourable supported by reduction in the Primary Deficit allowed the debt-GSDP to decline by 2.36 percentage points in 2021-22 and 0.59 basis points in 2022-23 over the previous year. Despite favourable GID and improving primary balance, as debt growth outpaced nominal growth, the debt-GSDP ratio increased slightly in 2023-24.

- Domar parameters show that despite the declining trend, the GID remained favourable during 2021-2024. This indicates that the growth trajectory was not sufficient to cover the cost of borrowing in 2019-20 and 2020-21. Similar to the nominal growth, effective interest rate was also largely driven by inflation which breached the upper tolerance bandwidth (2-6 *per cent*) in the post-pandemic period (2021-2024) set by the RBI indicating that inflation helped the State to keep the real rate of interest low so as to keep the GID favorable in real terms.

- Debt burden of the State, except the 2019-20 and 2020-21, remained within the indicative debt path prescribed by the Finance Commission, but was unable to meet the targets set as per the FRBM Act. After observing a

fluctuating trend until 2021-22, debt-burden of the State measured by overall liability-GSDP ratio remained stable in 2022-23 and 2023-24 but could not be converged to the pre-pandemic level. However, persistent decline in debt to GSDP ratio since 2021-22 indicates that it tends to stabilize provided that this trend continues in the forthcoming medium-term.

- A positive primary revenue balance and primary balance indicates that debt is on the sustainable path. Primary revenue balance which was negative in 2019-20 {(-) ₹ 1,402 crore} turned positive in 2022-23 (₹ 2,884 crore) and further improved significantly in 2023-24 (₹ 9,724 crore). The primary balance remained negative during the period 2019-20 to 2023-24. However, it remained overall negative indicating that debt is not on sustainable path.

- A declining trend in interest payment ratios is an indication of sustainable debt whereas an increasing trend indicates an unsustainable debt trajectory. Interest payment as percentage of Revenue receipt which was 22.97 *per cent* in 2019-20 increased to 25.33 per cent in 2020-21. Position improved (23.51 *per cent*) during 2021-22 and 2023-24 (21.32 *per cent*) as compared to 2020-21 (25.33 *per cent*) indicating sustainable debt and more resources are left for other productive purposes.

- Maturity profiles captures redemption pressure on the State's debt; higher maturity means lower redemption pressure in future. As of March 2024, an amount of ₹ 2,84,987.21 crore was repayable towards Public Debt. Accordingly, the State Government has to repay 38.40 *per cent* within the next five years and 35.44 *per cent* between 5-10 years. Thus, the State has to repay 73.84 *per cent* of its outstanding Public Debt in the next ten years, thereby reflecting greater redemption pressure in future.

- The number of occasions, a State resorted to Ways and Means Advances (WMA) and Overdraft (OD) facility to manage short term funding gaps, reflects their liquidity position. The State Government availed WMA amounting to ₹ 1,261.75 crore during the year 2019-20 for 11 days. The amount significantly increased alongwith number of occasions in subsequent years i.e. ₹ 4,977.33 crore for 42 days in 2020-21 and ₹ 25,994.12 crore for 163 days in 2023-24. The WMA facility shows an upward trend, indicates poor liquidity management which warrants poor fiscal management and hinders short-term sustainability.

- Though the position of Debt stabilisation (Quantum spread plus primary balance) was negative in 2019-20 and 2020-21, the position improved in 2021-22 and it remained positive during 2022-24 indicating decrease in Debt/GSDP ratio which is a positive sign.

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

Fiscal Parameters		Achievement vis-à-vis targets set in the MTFPS				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit (-)/Surplus (+) (As percentage of GSDP)	**T**	(-) 1.53	(-) 1.64	(-) 3.29	(-) 0.98	(-) 1.51
	A	(-) 2.30	(-) 3.07	(-) 2.34	(-) 1.75	(-) 1.08
Fiscal Deficit (-)/Surplus (+) (As percentage of GSDP)	**T**	(-) 2.86	(-) 4.00	(-) 3.83	(-) 2.98	(-) 2.96
	A	(-) 4.13	(-) 4.04	(-) 3.66	(-) 3.15	(-) 2.87
Ratio of total outstanding liability to GSDP (in *per cent*)	**T**	22.86	21.14	25.92	24.52	25.45
	A*	29.21	32.74	30.38	29.79	29.81
Guarantees in terms of *percentage* of Revenue Receipts of previous year	**T**	No Target has been fixed by the State Government				
	A	30.56	34.12	31.17	25.85	23.90

T: Target, A: Achievement

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

Target of outstanding liability-GSDP ratio fixed in the MTFPS remained unachieved during the period 2019-20 to 2023-24. The Government was also unable to meet the targets of RD-GSDP fixed in the MTFPS during 2019-20 to 2023-24 except in 2021-22. Targets of FD-GSDP fixed in the MTFPS was not achieved in 2022-23. No limits have been fixed for Guarantee given by the State Government though the ratio of Guarantee-Revenue receipts ranged between 23.90 and 34.12 *per cent* during the period 2019-24. These trends highlight the need for the Government to address fiscal imbalances and work towards sustainable financial management.

2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable. The details of utilisation of borrowed funds for repayment of earlier borrowings, Capital expenditure and Revenue expenditure during the period 2019-24 is given in ***Table 2.39***.

Table 2.39: Utilisation of borrowed funds

(₹ in crore)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Total Borrowings	44,431.82	49,464.73[15]	47,711.81[16]	80,649.29	88,720.82
Repayment of earlier borrowings (Principal) (percentage)	15,775.51 (36)	29,497.60 (60)	25,472.95 (53)	53,021.27 (66)	59,194.20 (67)
Net Capital expenditure (percentage)*	12,421.92 (28)	5,806.74 (11)	10,978.41 (23)	11,591.04 (14)	15,806.11 (18)
Net loans and advances*	1,106.62 (2)	493.75 (1)	466.02 (1)	2,224.32 (3)	3,754.07 (4)
Portion of Revenue expenditure met out of net available borrowings	15,127.77 (34)	13,666.64 (28)	10,794.43 (23)	13,813 (17)	9,966.44 (11)
Total Budget of the State	1,56,449.71	1,80,004.84	1,95,689.44	2,21,110.07	2,36,560.09
Expenditure against total budget	1,29,856.27	1,42,409.10	1,50,162.15	1,85,288.25	2,03,089.28
Repayment of borrowings to total expenditure (*per cent*)	12.15	20.71	16.96	28.62	29.15

Source: Finance Accounts of the respective years

Figures in parenthesis indicate percentage to the total borrowings.

*** Net means expenditure/repayments less receipts.**

The repayment of borrowing (principal) to total expenditure of the State ranged between 12.15 to 29.15 *per cent* during the period 2019-24. During this period, the State Government utilised between 36 *per cent* and 67 *per cent* of its current borrowings for repayment of earlier borrowings (principal). Revenue expenditure met out of net available borrowings ranged between 11 *per cent* and 34 *per cent*. During 2023-24, only 18 *per cent* of the current borrowings were utilised for Capital expenditure. Thus, the borrowings funds were being used mainly for meeting current consumption and repayment of earlier borrowings instead of Capital expenditure

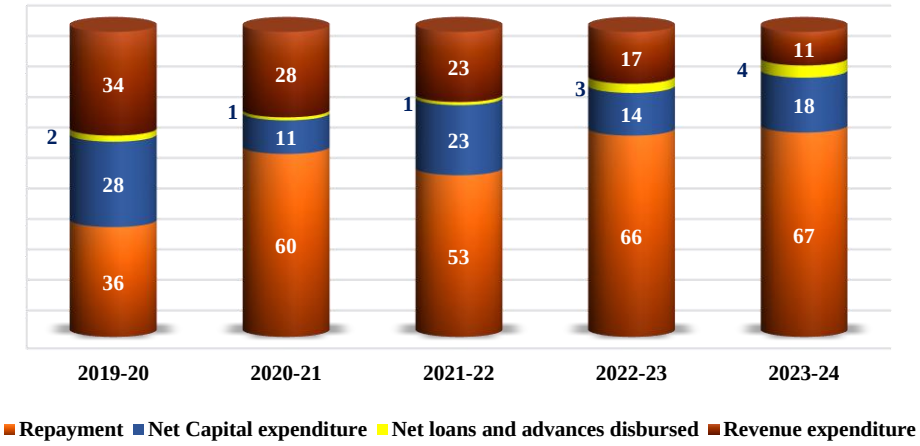
As per 15th Finance Commission recommendations, States are being given Revenue Deficit grants to reduce and ultimately eliminate Revenue Deficit and to enable all borrowings to be used for Capital expenditure. In 2023-24, which is the 3rd year of the Finance Commission period, the State Government has not received any Revenue Deficit grant from Central Government though the State Government has reduced its Revenue Deficit amounting to ₹ 5,331 crore (from ₹ 17,212 crore in 2022-23 to ₹ 11,881 crore in 2023-24) but has borrowed to meet its Revenue Deficit.

15 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.

16 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.

Trends of utilisation of borrowed funds during the period 2019-24 is depicted in ***Chart 2.22***.

Chart 2.22: Trends of Utilisation of borrowed funds



Source: Finance Accounts of the respective years

2.7.2 Status of Guarantees–Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the Guarantees have been extended. The State Government has not passed a law under Article 293 of the Constitution of India for laying down the limit within which the Government may give Guarantees on the security of the Consolidated Fund of the State.

As per Statement No. 9 of the Finance Accounts, the status of Guarantees for the last five years and sector-wise Guarantees as on 31 March 2024 are given in ***Chart 2.23*** and ***2.24***.

Chart 2.23: Status of Guarantees (₹ in crore)

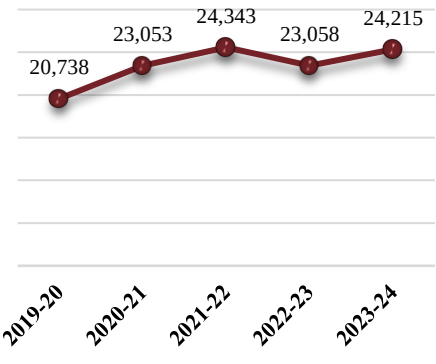
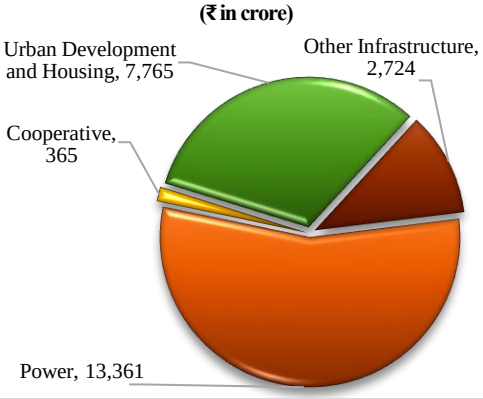


Chart 2.24: Sector-wise details of Guarantees at the end of 31 March 2024 (₹ in crore)



Source: Finance Accounts

No amount was paid by the Government towards Guarantees invoked during 2023-24. The details of Guarantees, as on 31 March 2024, was in respect of PSUs and autonomous bodies as shown in ***Table 2.40***.

Table 2.40: Details of Guarantees given to entities

(₹ in crore)

Sr. No.	Name of PSUs/Autonomous bodies	Number of Guarantees	Amount of Guarantees as on 31 March 2024
1	Haryana Shehri Vikas Pradhikaran (HSVP)	11	7,313.36
2	Haryana State Industrial Infrastructure Development Corporation	8	2,575.47
3	Uttar Haryana Bijli Vitran Nigam Limited	27	7,231.56
4	Haryana Vidyut Parsaran Nigam Limited	5	717.07
5	Haryana Police Housing Corporation Limited	2	201.60
6	Housing Board, Haryana	7	250.60
7	Dakshin Haryana Bijli Vitran Nigam Limited	17	5,398.50
8	Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited	3	93.35
9	Municipal Corporation, Faridabad	1	40.60
10	Haryana State Warehousing Corporation	3	2.52
11	Haryana Power Generation Limited, Panchkula	1	13.56
12	Panipat Co-Operative Sugar Mills Limited, Panipat	1	64.29
13	Shahbad Co-Operative Sugar Mills Limited, Shahbad	1	39.15
14	Karnal Co-operative Sugar Mills Limited, Karnal	1	54.64
15	HAFED-NABARD	3	195.97
16	Haryana Dairy Development Cooperative Federation Limited	1	10.69
17	Haryana Scheduled Castes Finance and Development Corporation	2	11.88
	Total	**94**	**24,214.81**

Source: Finance Accounts for the year 2023-24

Out of total Guarantees as on 31 March 2024, 95.96 *per cent* (₹ 23,235.96 crore) was mainly in respect of Haryana Shehri Vikas Pradhikaran (₹ 7,313.36 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 2,575.47 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 7,231.56 crore), Haryana Vidyut Parsaran Nigam Limited (₹ 717.07 crore) and Dakshin Haryana Bijli Vitran Nigam Limited (₹ 5,398.50 crore).

2.7.3 Management of Cash Balances

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

Comparative figures of cash balances and investment of cash balance for the years 2022-23 and 2023-24 are given in ***Table 2.41***.

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

(₹ in crore)

	Closing balance on 31 March 2023	Closing balance on 31 March 2024
A. General Cash Balance		
Deposits with Reserve Bank of India	(-) 716.63	373.36
Remittances in Transit–Local	0.54	0.54
Total	**(-) 716.09**	**373.90**
Investments held in Cash Balance investment account	1,310.12	1,272.60
Total (A)	**594.03**	**1,646.50**
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	3.91	4.03
Permanent advances for contingent expenditure with departmental officers	0.11	0.11
Investment in earmarked funds	3,235.50	3,787.38
Total (B)	**3,239.52**	**3,791.52**
Total (A + B)	**3,833.55**	**5,438.02**
Interest realised	**4.36**	**6.19**

Source: Finance Accounts

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

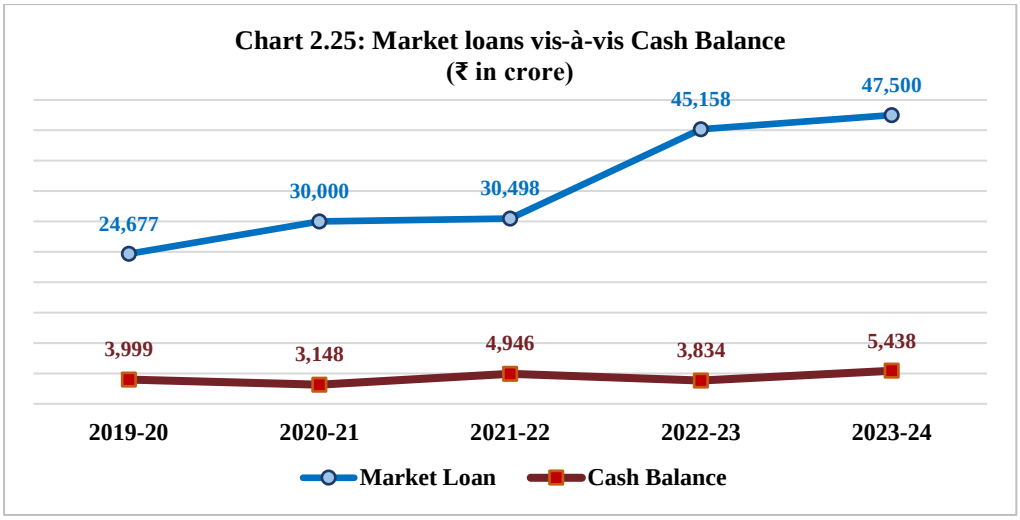
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+)/decrease (-)	Interest earned
2017-18	2,554.85	2,084.53	(-) 470.32	94.89
2018-19	2,084.53	721.57	(-) 1,362.96	91.54
2019-20	721.57	2,332.87	1,611.30	76.54
2020-21	2,332.87	1,564.72	(-) 768.15	29.49
2021-22	1,564.72	2,597.52	1,032.80	25.45
2022-23	2,597.52	1,310.12	(-) 1,287.40	4.36
2023-24	1,310.12	1,272.60	(-) 37.52	6.19

Source: Finance Accounts of the respective years

The Cash Balance included investment of ₹ 3,787.38 crore in earmarked funds. The said investment consisting of Sinking Fund Investment Account (₹ 2,122.28 crore) and Guarantee Redemption Fund Investment Account (₹ 1,662.80 crore) was invested by the RBI. The Government was able to maintain a minimum cash balance of ₹ 1.14 crore for 203 days during 2023-24. The Government had maintained the minimum balance by taking special Ways and Means Advances (WMA) for 113 days and ordinary WMA for 50 days. The State had to pay ₹ 9.03 crore as interest on WMA during the year 2023-24.

During 2023-24, the State had an opening cash balance of ₹ 3,834 crore and Government borrowed ₹ 47,500 crore from the market for meeting its obligations. The closing cash balance was ₹ 5,438 crore (***Chart 2.25***).



2.8 Conclusions

The State passed FRBM Act, 2005 (amended in March 2022) to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. The State continued to be a Revenue Deficit State.

Revenue deficit of the State decreased from ₹ 17,212 crore during 2022-23 to ₹ 11,881 crore in 2023-24 but was less than the budget projections of ₹ 16,949 crore.

Fiscal deficit of the State was ₹ 31,441 crore during 2023-24 which was 2.87 *per cent* of GSDP and was more than the target fixed by the State Government under MTFP and budget projections. The Fiscal Deficit was financed mainly through market borrowings.

Revenue receipts increased by ₹12,121 crore (13.58 *per cent*) during the current year over the previous year whereas Revenue expenditure grew by ₹6,790 crore (6.38 *per cent*). Further, the State's own revenue registered a growth of 12.43 *per cent* over the previous year.

The State incurred 56 *per cent* of the total Revenue expenditure on committed liabilities like salaries and wages, pensions and interest payment, leaving only 44 *per cent* for priority sector expenditure. During the year, outgo because of interest payments was equal to 19 *per cent* of Revenue expenditure and 21 *per cent* of Revenue receipts.

The State Government earned a meagre 0.76 *per cent* return on its total investment (₹ 38,278 crore) in Statutory Corporations, Rural Banks, Government Companies and Co-operatives up to 31 March 2024.

There was a difference of ₹ 7,262 crore in equity investment figures as per State Accounts and as per the Accounts of 27 PSUs.

Loans amounting to ₹ 248 crore were given to co-operative sugar mills and Haryana State Cooperative Agriculture and Rural Development Bank without recovery of earlier loans. The State Government received ₹ 182 crore (1.46 *per cent*) as interest on outstanding loans during 2023-24 and paid interest at 6.72 *per cent* on outstanding debt.

The State Government had not invested funds of ₹ 7,297.06 crore available under State Disaster Response Fund and State Compensatory Afforestation Fund.

Total outstanding liabilities including Public Debt and Public Account liabilities were 29.81 *per cent* of GSDP (excluding GoI back-to-back loans of ₹ 11,746 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources). The total liabilities increased by 11.43 *per cent* in 2023-24 over the previous year. The State Government raised Public Debt of ₹ 88,721 crore and repaid ₹ 59,194 crore.

2.9 Recommendations

The Government may:

1. assess the reasons for insufficient return on investment from Statutory Corporations, Rural Banks, Government Companies and Co-operatives and take remedial measures; and

2. assess debt servicing capacity of the institutions before providing loans.

CHAPTER 3

BUDGETARY MANAGEMENT

Chapter 3: Budgetary Management

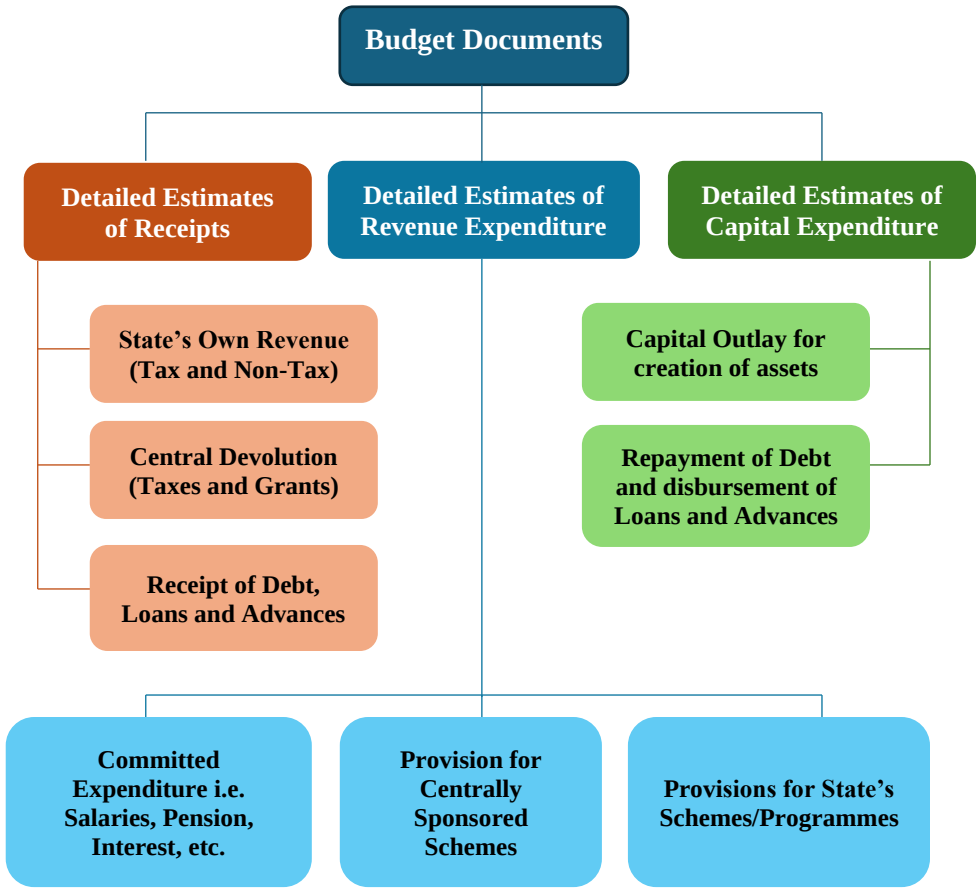
3.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the annual financial statement (Budget)" is to 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, as adopted by Haryana, the Finance Department is responsible for preparation of the Annual Budget by obtaining estimates from various Departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of Departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State Budget comprises of the following documents as given in ***Chart 3.1***.

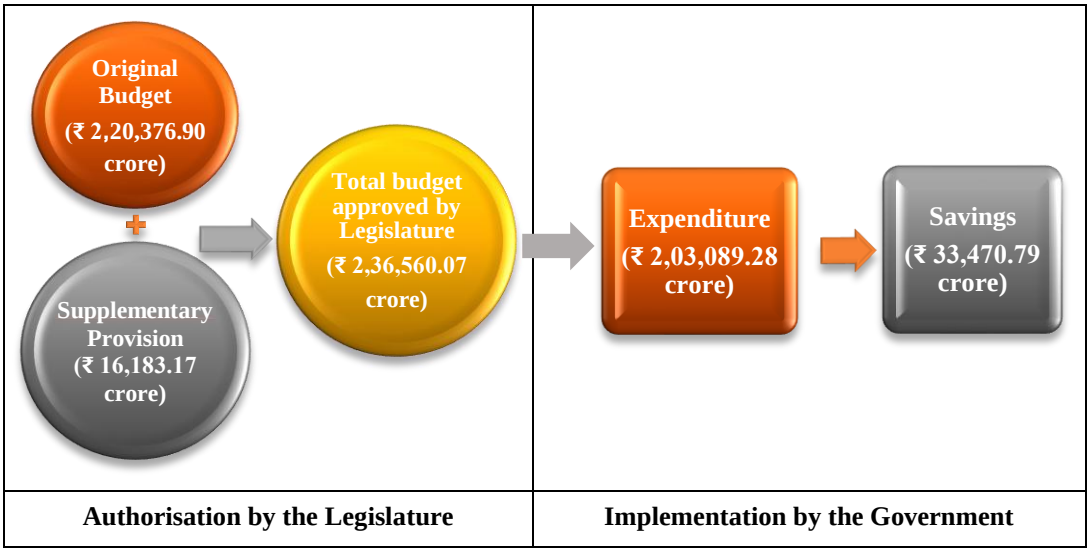
[1] **Charged expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

Chart 3.1: Details of State Budget Documents



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

Chart 3.2: Total Budget Provision vis-à-vis expenditure during the year 2023-24



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

3.1.1 SDG Budget allocation

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

(i) Gender budgeting

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

There is no Gender Budgeting in the State of Haryana. However, the State Government has aligned SDG 5 Gender Equality with its Budget. Major focus areas vis-à-vis the Budget provision and expenditure under Gender Equality (SDG 5) are gender sensitization, adolescent and girl child development under schemes such as *Su-Sanskar-Beti Bachao Beti Padhao, Mukhyamantri Vivah Shagun* Yojana, financial assistance to Destitute Women and Widows, Establishment of BPS Women Medical College Khanpur Kalan (Sonepat), Integrated Child Development Services Scheme, Durga-I, Financial assistance to Scheduled Castes families under *Apni Betian Apna Dhan* renamed *as Aapki Beti Hamari Beti (Ladli)* (Social Security Pension Scheme), Home-cum-Vocational Training production centres for young girls/women & destitute women and widows.

As per the SDG Budget allocation report 2023-24, 65 schemes/programmes were implemented by 12 different Departments under Gender Equality (SDG-5). Against the Budget provision of ₹ 2,487.63 crore, ₹ 2,251.90 crore (90.53 *per cent* of total provision) was incurred by the State Government. Out of 65 schemes, no expenditure was incurred in 15 schemes during the year. Details of Department-wise Budget provision and expenditure under Gender Equality (SDG-5) in 2023-24 are given in ***Table 3.1.***

Table 3.1: Department-wise details of Budget provision and expenditure under Gender Equality (SDG-5) in 2023-24

(₹ in crore)

Sr. No.	Department Name (Number of schemes)	Budget Provision	Expenditure
1.	Social Justice and Empowerment (7)	1,378.44	1,446.38
2.	Women and Child Development (28)	600.27	436.20
3.	Welfare of SCs, STs and OBCs (2)	81.00	68.26
4.	Registrar, Cooperative Societies, Haryana (1)	0.05	0.00
5.	Health (2)	2.47	0.02
6.	Education (Higher) (3)	2.79	0.02
7.	Education (Secondary) (3)	14.01	8.94
8.	Family Welfare (7)	33.72	19.43
9.	Labour (2)	22.05	0.39
10.	Medical Education and Research Department (3)	175.00	156.32
11.	Police (6)	159.33	101.33
12.	Sainik and Ardh Sainik Welfare Department (1)	18.50	14.62
	Total (65 schemes)	**2,487.63**	**2,251.91**

Source: SDG Budget allocation report 2023-24 and expenditure figures furnished by Swarna Jayanti Haryana Institute for Fiscal Management.

As is evident from above table, out of 12 Departments, five Departments viz. Social Justice & Empowerment, Women and Child Development, Welfare of SCs, STs and OBCs, Medical Education and Research and Police contributed more than 96 *per cent* of the Budget Estimate 2023-24 under Gender Equality (SDG 5).

(ii) Budgeting for Climate Action (SDG 13)

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

During 2023-24, Budget provision of ₹ 1,250.84 crore was made for implementation of 28 schemes/programmes by eight different Departments under Climate Action (SDG-13). Out of 28 schemes, no expenditure was incurred in four schemes during the year 2023-24. Details of Department-wise Budget provision and expenditure under Climate Action (SDG-13) in 2023-24 is given in ***Table 3.2***.

Table 3.2: Department-wise Budget provision and expenditure under Climate Action (SDG-13) in 2023-24

(₹ in crore)

Sr. No.	Department Name (Number of Schemes)	Budget Provision	Expenditure
1	Agriculture and Farmer Welfare Department (2)	60.24	53.00
2	Land Records (1)	0.30	0.53
3	Environment and Climate Change (8)	33.78	13.44
4	Revenue (4)	34.14	75.37
5	Forests (4)	68.35	11.05
6	Directorate of Industries (1)	2.00	0.40
7	Irrigation and Water Resources Department (6)	1,047.61	610.98
8	Department of New and Renewable Energy (2)	4.42	3.54
	Total (28)	**1,250.84**	**768.31**

Source: SDG Budget allocation report 2023-24 and expenditure figures furnished by Swarna Jayanti Haryana Institute for Fiscal Management.

As is evident from the above table, out of eight Departments, three Departments viz. Irrigation and Water Resources, Forest and Agriculture and Farmer Welfare contributed more than 94 *per cent* of the Budget Estimate 2023-24 under Climate Action (SDG-13).

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

A summarised position of total Budget provision, disbursement and savings with its further bifurcation into Voted/Charged during 2019-24 is given in ***Table 3.3.***

Table 3.3: Disbursement and saving/excess during 2019-24

(₹ in crore)

	Total Budget Provision		Disbursement		Saving (-)/Excess (+)	
	Voted	Charged	Voted	Charged	Voted	Charged
2019-20	1,19,003.62	37,446.09	98,167.61	31,688.66	(-) 20,836.01	(-) 5,757.43
2020-21	1,27,589.40	52,415.44	95,535.91	46,873.19	(-) 32,053.49	(-) 5,542.25
2021-22	1,47,174.90	48,514.54	1,06,051.98	44,110.17	(-) 41,122.92	(-) 4,404.37
2022-23	1,45,926.23	75,183.84	1,11,846.45	73,441.80	(-) 34,079.78	(-) 1,742.04
2023-24	1,55,930.09	80,629.98	1,21,849.87	81,239.41	(-) 34,080.22	(+) 609.43

Source: Appropriation Accounts of the respective years.

3.1.3 Budget marksmanship

(i) Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate Budget expenditure outturn/actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved. The summarised position of actual outturn against the original approved Budget during the financial year 2023-24 is given in ***Table 3.4.***

Table 3.4: Detail of actual outturn against the Original Budget

(₹ in crore)

Description	Original Budget (BE)	Actual Outturn	Difference between Actual Outturn and BE*
Revenue	1,26,850.36	1,13,776.14	(-) 13,074.22
Capital	93,526.54	89,313.14	(-) 4,213.40
Total	**2,20,376.90**	**2,03,089.28**	**(-) 17,287.62**

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

In Revenue section, deviation in outturn compared with BE was (-) 10.31 *per cent*. In Capital section, deviation in outturn compared with BE was (-) 4.51 *per cent*. The percentage of Grant-wise deviation is shown in ***Table 3.5***.

Table 3.5: Details of deviation between Budget Estimates and Actual outturn

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

(ii) Expenditure composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main Budget categories during execution have contributed to variance in expenditure composition approved as given in ***Table 3.6.***

Table 3.6: Budget provision, Revised Estimate, disbursement and difference between actual and Revised Budget Estimate during the financial year 2023-24

(₹ in crore)

Description	Original Budget (BE)	Revised Estimate (RE)	Actual Outturn	Difference between BE and RE*	Difference between Actual and RE*
Revenue	1,26,850.36	1,20,604.26	1,13,776.14	(-) 6,246.10	(-) 6,828.12
Capital	93,526.54	91,123.39	89,313.14	(-) 2,403.15	(-) 1,810.25
Total	**2,20,376.90**	**2,11,727.65**	**2,03,089.28**	**(-) 8,649.25**	**(-) 8,638.37**

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

In Revenue section, deviation in outturn compared with RE was (-) 5.66 *per cent*. In Capital section, deviation in outturn compared with RE was (-) 1.99 *per cent*. The percentage of grant wise deviation is shown in ***Table 3.7***.

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

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

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

The Revised Budget Estimates for the year 2023-24 was assessed at ₹ 2,11,727.65 crore. An amount of ₹ 2,03,089.28 crore was spent on various schemes which was 95.92 *per cent* of the Revised Estimates (RE). The cases in which approved Budget outlay was withdrawn in RE, approved outlay was reduced in RE or provision was made in approved outlay as well as revised outlay but no expenditure was incurred in both conditions, etc. are discussed in the following sub-paragraphs.

(a) An amount of ₹ 5,425.89 crore in 39 schemes (provision of ₹ five crore and above) was provided in approved outlay which was withdrawn in RE due to non-implementation of the schemes. ***(Appendix 3.1)***.

(b) Provision of ₹ 2,673.28 crore made for 57 schemes (provision of ₹ 10 crore and above) in approved outlay for 2023-24 was reduced to ₹ 371.97 crore in the RE, but no expenditure was incurred under these schemes ***(Appendix 3.2)***.

(c) Provisions of ₹ 796.50 crore were made for 14 schemes (provision of ₹ five crore and above) in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2023-24 ***(Appendix 3.3)***.

(d) The provision of ₹ 1,716.56 crore made for eight schemes (provision of ₹ 10 crore & above and less than 80 *per cent* of Original provision) was increased to ₹ 2,175.91 crore against which expenditure of ₹ 932.68 crore was incurred during the year 2023-24 which was 54.33 *per cent* of the Original Estimates. The augmentation of funds in RE proved unnecessary as the total expenditure was far less than the Original Estimates ***(Appendix 3.4)***.

(e) Forty-five schemes (provision of ₹ 50 crore & above and less than 80 *per cent* of RE) for which the outlay of ₹ 9,456.80 crore approved for execution during 2023-24 was reduced to ₹ 6,330.25 crore in the RE. Only ₹ 3,198.89 crore was spent on these schemes which was 50.53 *per cent* of the revised outlay (***Appendix 3.5***).

(f) Fourteen schemes (provision of ₹ 50 crore & above and more than 120 *per cent* of RE) for which provision of ₹ 3,257.09 crore was approved for execution during 2023-24 was reduced to ₹ 1,614.26 crore in the RE, but expenditure of ₹ 2,426.81 crore was incurred which was 150.34 *per cent* of the RE as detailed in ***Appendix 3.6***.

(g) Twenty-three schemes (provision of ₹ 10 crore & above and less than 80 *per cent* of Original provision) for which provision of ₹ 2,484.94 crore was made in approved outlay as well as in the RE, but expenditure of

₹ 1,382.41 crore (55.63 *per cent*) was incurred which was less than the provision made as detailed in ***Appendix 3.7***.

(h) The provision of ₹ 1,963 crore made for 11 schemes (provision of ₹ 10 crore & above and less than 80 *per cent* of RE) was increased to ₹ 4,345.91 crore against which expenditure of ₹ 2,177.77 crore was incurred during the year 2023-24. Further, augmentation of funds through Supplementary grants proved excessive as the total expenditure of these schemes were 50.11 *per cent* of the RE ***(Appendix 3.8)***.

(i) Eight schemes (provision of ₹ 10 crore & above and more than 120 *per cent* of provision) for which provision of ₹ 846.60 crore was made in approved outlay as well as in RE, but expenditure of ₹ 1,667.21 crore was incurred which was 196.93 *per cent* higher than the provision made as detailed in ***Appendix 3.9.***

(j) The provision of ₹ 287.81 crore (provision of ₹ 10 crore and above and expenditure was incurred less than 80 *per cent* of the RE) was made in five schemes through RE but expenditure of ₹ 195.39 crore (67.89 *per cent*) was incurred which was less than 80 *per cent* of the RE as detailed in ***Table 3.8***.

Table 3.8: Details of the schemes where provision was made in Revised Estimates but the expenditure was less than 80 *per cent* of the Revised Estimate

(₹ in crore)

Sr. No.	Scheme Name	Revised Estimate	Actual Expenditure (AE)	Percentage of AE of RE
Grant No.-6-Finance/ Planning and Statistics				
1	Share Capital to Haryana State Financial Services Limited [P-01-06-4885-01-190-79-51]	150.00	105.00	70.00
Grant No.-10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment				
2	Crop Diversification Programme in Original Green Revolution State (60:40) [P-02-10-2401-51-109-75-51]	22.85	17.63	77.16
Grant No.-11-Food and Supplies/ Co-operation				
3	Scheme for computerization of PACS (60:40) [P-02-11-2425-51-106-99-51]	13.56	8.08	59.59
Grant No.-12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development				
4	*Mukhyamantri Matritva Sahayata* [P-01-12-2236-02-101-86-51]	20.25	2.26	11.16
Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology				
5	Subsidy for relief allowed under COVID-19 [P-01-19-2801-05-190-96-51]	81.15	62.42	76.92
	Total	**287.81**	**195.39**	**67.89**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

(k) In two schemes i.e. '*Pratibha Khoj* Scheme[2]' and 'PM SHRI (PM Schools for Rising India) Scheme[3]', ₹ 0.11 crore and ₹ 0.01 crore was allotted through RE, but expenditure of ₹ 6.06 crore and ₹ 6.85 crore respectively

[2] P-01-12-2202-02-109-80-51

[3] P-02-12-2202-02-789-94-51

was incurred in these two schemes which was higher than the provision made in the RE during the year 2023-24.

(l) An amount of ₹ 550 crore in three schemes[4] (provision of ₹ 50 crore and above) was provided in approved outlay which was withdrawn in RE but expenditure of ₹ 0.90 crore[5] was incurred during the year 2023-24 which was only 0.16 *per cent* of the Original Estimates.

3.2 Appropriation Accounts

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

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

[4] ₹ 550 crore = (i) ₹ 100 crore {Performance Linked Outlay of - PHC-High Court (PHC-PLO-REV) [P-01-05-2014-51-102-96-51]} + (ii) ₹ 300 crore {Performance Linked Outlay (PLO) for Food and Supplies (FAS-PLO-REV)[P-01-11-2408-01-001-88-51]} + (iii) ₹ 150 crore {Performance Linked Outlay for Development and Panchayat (DEVPLO-REV) [P-01-20-2515-51-001-96-51]}

[5] ₹ 0.90 crore = ₹ 0.11 crore {Performance Linked Outlay of - PHC-High Court (PHC-PLO-REV) [P-01-05-2014-51-102-96-51]} + (ii) ₹ 0.08 crore {Performance Linked Outlay (PLO) for Food and Supplies (FAS-PLO-REV)[P-01-11-2408-01-001-88-51]} + (iii) ₹ 0.71 crore {Performance Linked Outlay for Development and Panchayat (DEVPLO-REV) [P-01-20-2515-51-001-96-51]}

3.3 Integrity of budgetary and accounting process

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. The State Government of Haryana opened three new Sub Heads (under Capital section) in the Budget from 2022-23, without seeking the advice of the Comptroller and Auditor General as required under the Constitution of India. The State Government provided Budget of ₹ 599 crore under these heads and incurred expenditure of ₹ 531.69 crore under the Capital Section in these heads during 2023-24 as detailed in ***Table 3.9***.

Table 3.9: Operation of heads/Opening of New Sub Heads / Detailed Heads of Accounts without advice of CAG during the financial year 2023-24

(₹ in crore)

Sr. No.	Name of the Scheme and Classification	Budget Provisions	Actual expenditure
1	Grant-in-aid to Municipality on the Recommendation of State Finance Commission (Unauthorised Scheme) [P-01-20-4217-60-051-87]	350.00	350.00
2	Grant-in-aid to Municipalities for SC Component for State Finance Commission Devolution [P-01-20-4217-60-789-99]	150.00	150.00
3	Financial Assistance to Horticulture University [P-01-10-6401-51-800-90]	99.00	31.69
	Total	**599.00**	**531.69**

Source: Notes to Finance Accounts for the year 2023-24.

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

Apart from this, during the year 2023-24, the State Government of Haryana provided Receipt estimates (₹ 30.89 crore) under three unauthorised Receipt Minor Heads (heads not operated as per the LMMHs) under the Revenue Section and received an amount of ₹ 20.13 crore against the Budget Estimate of ₹ 30.89 crore in these heads details given in ***Table 3.10***.

Table 3.10: Details of unauthorised Receipt Minor Heads under the Revenue Section

(₹ in crore)

Sr. No.	Name of the Scheme and Classification	Budget Provisions	Actual Receipt
1	0051 Public Service Commission,102 State Public Service Commission	5.00	11.08
2	0051 Public Service Commission,103 Staff Selection Commission	24.89	9.05
3	0215 Water Supply and Sanitation, 02 Sewerage and Sanitation, 102-Receipt from Rural Water Supply	1.00	0.00
	Total	**30.89**	**20.13**

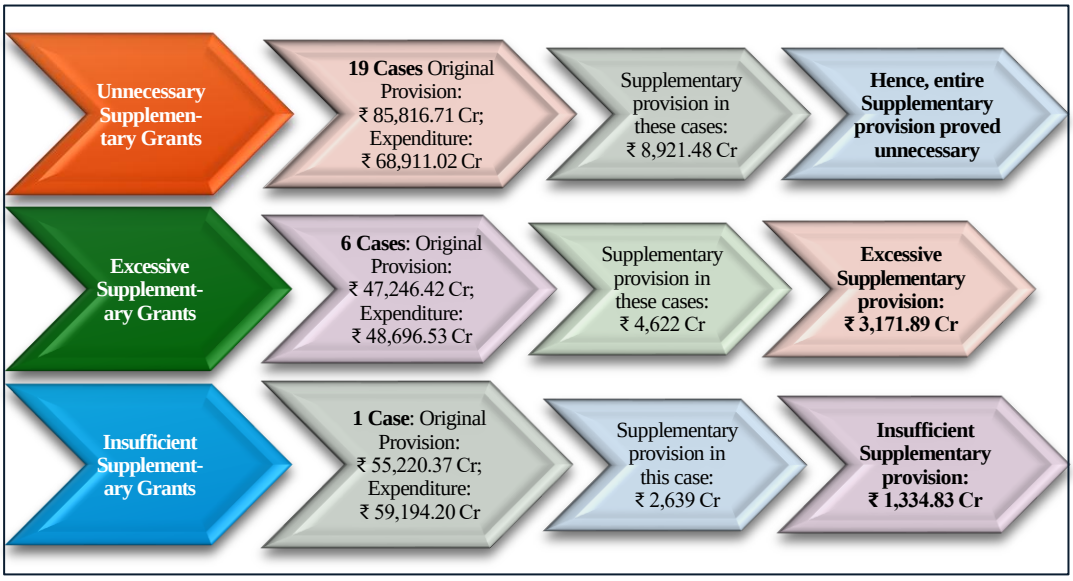
3.3.2 Unnecessary or excessive Supplementary grants

As per Article 205 of the Constitution of India, a Supplementary or additional grant or appropriation over the provision made by the Appropriation Act for the year, can be made during the current financial year but not after the expiry of current financial year.

Supplementary provisions aggregating ₹ 8,921.48 crore obtained in 19 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the Original provisions. In six cases, Supplementary provision of ₹ 4,622 crore proved excessive as it was more than the requirement. On the other hand, in one case Supplementary Grant of ₹ 2,639 crore was not adequate to meet the requirement (***Appendix 3.10)*.**

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

Chart 3.3: Unnecessary, Excessive and Insufficient Supplementary Provisions



Source: Appropriation Accounts

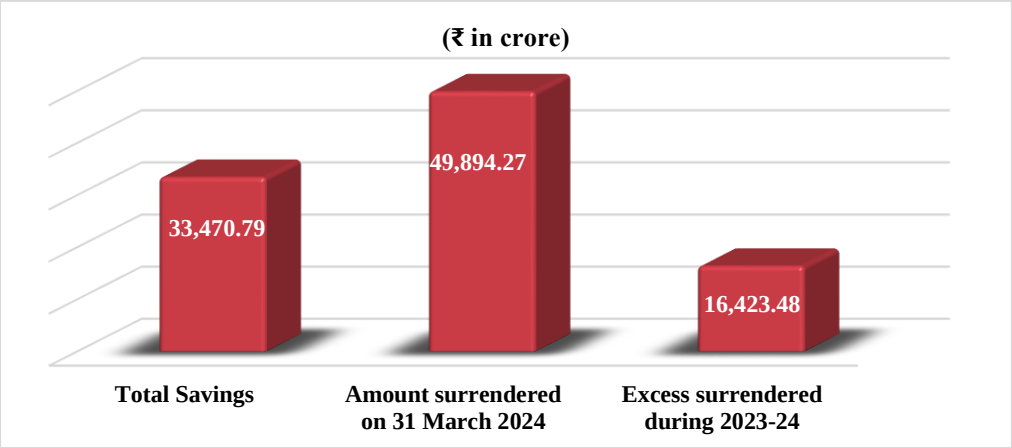
As such, the Supplementary provisions were either unwarranted or excessive in a large number of cases. The Government may consider preparing realistic Budget Estimates to avoid large savings and Supplementary provisions.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to examine the issue for further compliance.

3.3.3 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required. During the year 2023-24, out of actual savings of ₹ 33,470.79 crore, an amount of ₹ 49,894.27 crore was surrendered through re-appropriation orders, resulting in excess surrender of ₹ 16,423.48 crore as shown in ***Chart 3.4***.

Chart 3.4: Savings and surrenders close of financial year 2023-24



Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excess expenditure over appropriation of ₹ 16,937.07 crore in 79 sub-heads and savings over ₹ 2,040.76 crore under 43 sub-heads in cases where the appropriation was more than ₹ one crore in each case as detailed in ***Appendix 3.11***. Excesses/Savings were more than ₹ 10 crore under 57 sub-heads. In six cases[6], reduction of provisions through re-appropriation proved injudicious, as the actual expenditure was more than the Original and Supplementary provisions and in 17 cases[7], entire original provision was surrendered through re-appropriation, resulting in incurring of expenditure without Budget provision. In seven cases[8], the re-appropriation of funds proved unnecessary, as the savings were more than the funds provided through re-appropriation. Similarly in 13 cases[9], the re-appropriation of funds proved insufficient, as the actual expenditure was more than the funds provided through re-appropriation.

3.3.4 Non-surrendering and excess surrendering of funds

At the close of the year 2023-24, in 39 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 1,78,674.10

[6] Sr. No. 22, 27, 40, 78, 84 and 114 of ***Appendix 3.11.***

[7] Sr. No. 21, 24, 25, 26, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 59 and 64 of ***Appendix 3.11.***

[8] Sr. No. 2, 16, 20, 42, 51, 62 and 99 of the ***Appendix 3.11.***

[9] Sr. No. 6, 11, 17, 73, 82, 87, 98, 107, 109, 110,112, 121 and 122 of the ***Appendix 3.11***

crore and actual expenditure was ₹ 1,43,873.70 crore resulting in savings of ₹ 34,800.40 crore. Against these savings, ₹ 49,888.53 crore was surrendered (***Appendix 3.12***) resulting in excess surrender by ₹ 15,088.13 crore than the actual savings. This indicated inadequate budgetary and financial control.

Further analysis revealed that in eighteen cases against the savings of ₹ 21,197.93 crore, ₹ 2,076.03 crore was not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 17 cases, ₹ 30,415.33 crore was surrendered against the savings of ₹ 13,251.17 crore resulting in excess surrender of ₹ 17,164.16 crore. In four cases, entire savings of ₹ 351.30 crore was surrendered. Reasons for less/excess surrendering of funds were not intimated by the State Government.

3.3.5 Savings

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

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

(i) Savings vis-à-vis allocations

There were overall savings of ₹ 33,470.79 crore. Out of these, in 30 cases, savings were ₹ 34,576.23 crore registering savings of more than ₹ 100 crore in each case ***(Appendix 3.13)***. In these 30 cases, against the total provision of ₹ 1,77,751.26 crore actual expenditure was ₹ 1,43,175.03 crore and savings were ₹ 34,576.23 crore. The cases in which there was substantial savings of more than ₹ 500 crore have been listed in ***Table 3.11***.

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

(₹ in crore)

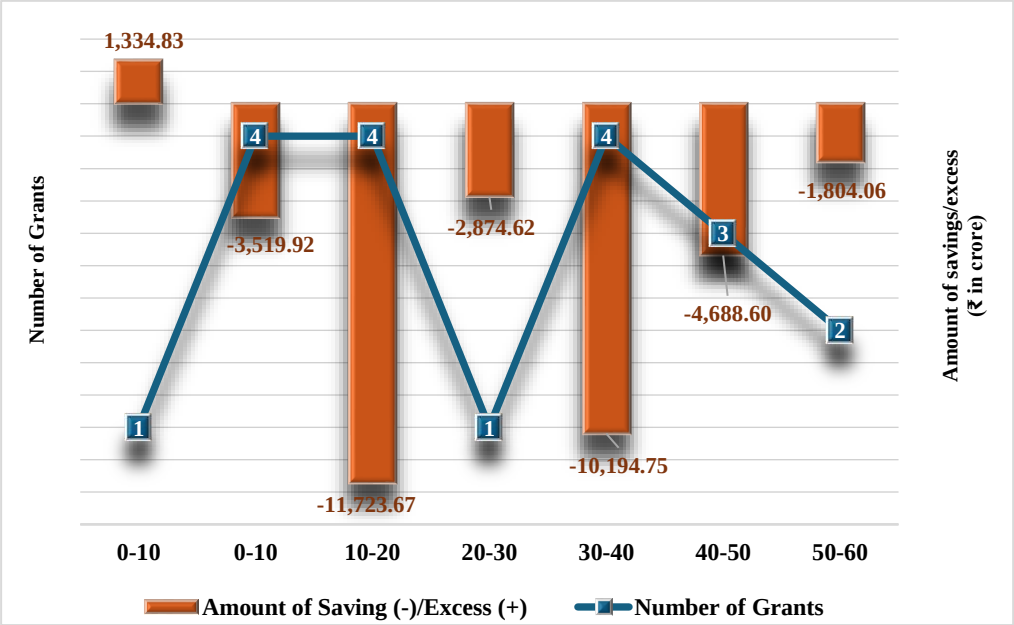
Sr. No.	Grant No.	Original	Supplementary	Total	Actual	Saving
Revenue (Voted)						
1	3	1,245.35	53.20	1,298.55	723.24	(-) 575.31
2	4	2,940.52	774.30	3,714.82	2,377.78	(-) 1,337.04
3	5	7,820.13	0.01	7,820.14	7,249.91	(-) 570.23
4	6	13,676.89	1,263.79	14,940.68	14,101.62	(-) 839.06
5	10	5,917.20	286.63	6,203.83	3,371.26	(-) 2,832.57
6	12	21,111.63	196.99	21,308.62	17,855.58	(-) 3,453.04
7	14	6,445.77	259.15	6,704.92	6,086.29	(-) 618.63
8	15	1,639.94	24.07	1,664.01	867.94	(-) 796.07
9	16	10,633.27	1,268.90	11,902.17	10,922.64	(-) 979.53
10	17	5,514.07	500.00	6,014.07	4,672.35	(-) 1,341.72
11	19	12,099.89	1,126.28	13,226.17	11,184.95	(-) 2,041.22
12	20	12,805.01	1,263.12	14,068.13	9,604.79	(-) 4,463.34
	Total	**1,01,849.67**	**7,016.44**	**1,08,866.11**	**89,018.35**	**(-) 19,847.76**
Revenue Charged						
13	6	21,249.91	1,000.00	22,249.91	21,604.97	(-) 644.94
	Total	**21,249.91**	**1,000.00**	**22,249.91**	**21,604.97**	**(-) 644.94**
Capital Voted						
14	7	1,304.93	160.00	1,464.93	724.69	(-) 740.24
15	10	1,629.35	400.00	2,029.35	864.26	(-) 1,165.09
16	11	15,359.06	0.00	15,359.06	12,863.47	(-) 2,495.59
17	12	1,398.40	967.09	2,365.49	1,688.89	(-) 676.60
18	14	2,588.59	171.17	2,759.76	1,920.05	(-) 839.71
19	17	4,572.85	1,073.92	5,646.77	4,130.37	(-) 1,516.40
20	19	4,141.53	0.00	4,141.53	2,825.84	(-) 1,315.68
21	20	5,036.72	2,444.79	7,481.51	3,843.01	(-) 3,638.50
	Total	**36,031.42**	**5,216.97**	**41,248.39**	**28,860.58**	**(-) 12,387.81**
	Grand Total	**1,59,131.00**	**13,233.41**	**1,72,364.41**	**1,39,483.90**	**(-) 32,880.51**

Source: Appropriation Accounts

Further scrutiny of savings in the above-mentioned grants revealed that during 2023-24 in 81 schemes (other than salary/establishments), the savings were more than ₹ 100 crore ***(Appendix 3.14)***. Savings of such a magnitude are indicative of defective budgeting.

Chart 3.5 categorises the Grants/Appropriations according to percentage of savings against budgetary allocations.

Chart 3.5: Number of Grants[10]/Appropriations grouped by the percentage of savings/excess alongwith total savings/excess in each group



Source: Appropriation Accounts

(ii) Persistent savings

Further scrutiny of Grants and Appropriations showed that during the last five years, seven grants in Revenue (Voted) and 11 grants under Capital (Voted) showed persistent savings of more than ₹ 10 crore which were also 10 *per cent* or more of the total grants. Details of grants with savings during the year 2019-20 to 2023-24 are given in ***Table 3.12.***

Table 3.12: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the Grant	Amount of savings				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue (Voted)						
1	1 -Vidhan Sabha	11.85 (13)	21.43 (24)	21.32 (22)	13.00 (13)	13.66 (14)
2.	3-General Administration/ Elections	209.71 (31)	163.35 (28)	144.22 (21)	353.66 (37)	575.31 (44)
3.	10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment	1,950.83 (41)	2,137.11 (35)	2,029.07 (32)	1,418.12 (26)	2,832.57 (46)
4.	13-Sports and Youth Welfare/ Art and Culture/ Tourism	238.79 (42)	268.32 (58)	301.31 (47)	185.00 (31)	166.68 (29)
5.	15-Labour/ Employment/ Skill Development & Industrial Training	278.09 (23)	601.36 (39)	661.08 (33)	826.20 (41)	796.07 (48)
6.	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	147.25 (32)	117.63 (34)	121.90 (30)	223.88 (42)	108.71 (23)
7	20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department	4,427.37 (33)	6,478.12 (39)	8,495.14 (50)	2,480.46 (22)	4,463.34 (32)

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

Sr. No.	Number and name of the Grant	Amount of savings				
		2019-20	2020-21	2021-22	2022-23	2023-24
Capital (Voted)						
8	5-Home / Prisons /Home Guard and Civil Defence/ Administration of Justice (High Court / Prosecution / AGOT/Legal Service Authority)	180.30 (44)	259.20 (49)	119.33 (36)	150.05 (35)	182.51 (31)
9	6-Finance/ Planning and Statistics	172.39 (42)	200.58 (65)	153.58 (37)	325.05 (59)	220.28 (47)
10	7-Loans and Advances by State Government	373.02 (22)	286.82 (24)	1,162.11 (55)	251.89 (20)	740.24 (51)
11.	10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wildlife/ Ecology and Environment	15.00 (75)	18.23 (61)	84.47 (86)	646.65 (51)	1,165.09 (57)
12.	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	227.84 (93)	1,432.43 (80)	128.11 (21)	872.92 (46)	676.60 (29)
13.	13-Sports and Youth Welfare/ Art and Culture/ Tourism	25.16 (23)	76.91 (37)	72.42 (34)	66.24 (26)	148.79 (50)
14	14-Health/ DMER/ AYUSH/ ESI/ FDA	371.78 (54)	516.71 (40)	523.91 (37)	533.90 (27)	839.71 (30)
15	15-Labour/ Employment/ Skill Development & Industrial Training	32.14 (42)	60.71 (45)	72.61 (61)	36.01 (49)	267.75 (81)
16	16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen	24.02 (91)	31.77 (80)	30.96 (83)	49.74 (81)	51.08 (89)
17	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	10.00 (19)	11.89 (13)	11.29 (13)	20.28 (11)	131.54 (69)
18	20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department	1,484.55 (42)	2,154.19 (57)	1,065.80 (22)	7,070.00 (75)	3,638.50 (49)

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

Further scrutiny revealed that during the last three years from 2021-22 to 2023-24, 66 schemes under Revenue and Capital Heads showed persistent savings in which provision (Original Estimate + Supplementary Estimate) was ₹ 10 crore & above and savings was more than 50 *per cent* of total provision. The details of schemes are given in ***Appendix 3.15*.**

3.3.6 Excess expenditure and its regularisation

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

3.3.6.1 Excess Expenditure

There was excess disbursement of ₹ 1,335.24 crore over the authorisation made by the State Legislature under two appropriations under Grant No.08 – Public

Debt and Grant No. 18- Information and Publicity/Electronics and Information Technology/Printing and Stationery in the financial year 2023-24.

Major Head-wise excess disbursement over the authorisation from the Consolidated Fund of State during 2023-24 is given in ***Table 3.13***.

Table 3.13: Details of Major Head-wise Excess expenditure disbursement during 2023-24

(₹ 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**

This requires regularisation under Article 205 of the Constitution.

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

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

The total Grants and Appropriations in 2023-24 were ₹ 2,36,560.07 crore. The actual gross expenditure during the year was ₹ 2,03,089.28 crore. This resulted in savings of ₹ 33,470.79 crore (14.15 *per cent)* in 2023-24 of which ₹ 49,930.27 crore (149.18 *per cent*) was surrendered. The details are given in ***Table 3.14***.

Table 3.14: Summarised position of Actual Expenditure *vis-à-vis* Budget (Original/Supplementary) provisions during the year 2023-24

(₹ in crore)

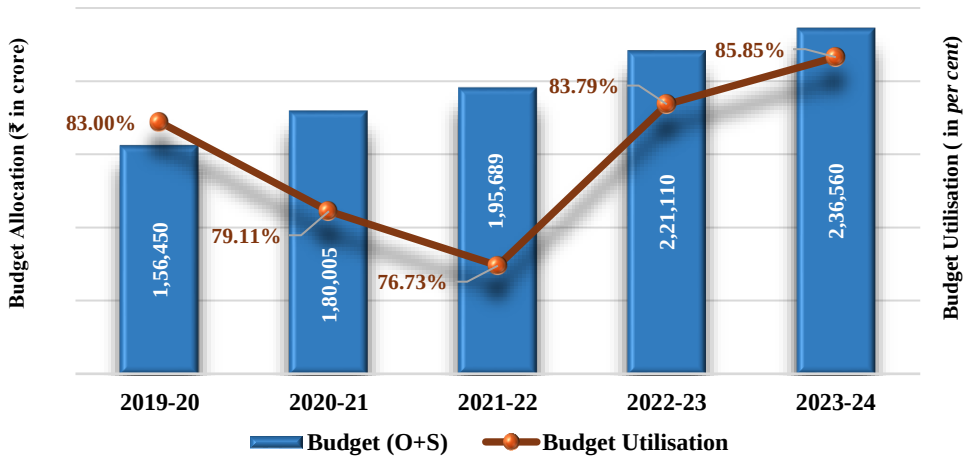
Nature of expenditure		Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)	Surrender during 2023-24	
							Amount	Percentage
Voted	I Revenue	1,05,282.29	7,018.22	1,12,300.51	91,880.94	(-) 20,419.57	34,861.19	170.72
	II Capital	34,028.26	4,446.29	38,474.55	25,913.71	(-) 12,560.84	11,402.02	90.77
	III Loans and Advances	4,197.91	957.12	5,155.03	4,055.22	(-) 1,099.81	1,332.89	121.19
Total Voted		**1,43,508.46**	**12,421.63**	**1,55,930.09**	**1,21,849.87**	**(-) 34,080.22**	**47,560.10**	**139.66**
Charged	IV Revenue	21,568.07	1,022.54	22,590.61	21,895.20	(-) 695.41	2,305.77	331.57
	V Capital	80.00	100.00	180.00	150.01	(-) 29.99	28.40	94.70
	VI Public Debt Repayment	55,220.37	2,639.00	57,859.37	59,194.20	1,334.83	0.00	0.00
Total Charged		**76,868.44**	**3,761.54**	**80,629.98**	**81,239.41**	**609.43**	**2,334.17**	**-**
Grand Total		**2,20,376.90**	**16,183.17**	**2,36,560.07**	**2,03,089.28**	**(-) 33,470.79**	**49,894.27**	**149.18**

Source: Appropriation Accounts.

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 580.44 crore) and Capital Heads (₹ 10,142.79 crore).

Supplementary provision of ₹ 16,183.17 crore constituted seven *per cent* of the Original provision as against 13 *per cent* in the previous year. Budget utilisation during the years 2019-20 to 2023-24 is given in ***Chart 3.6.***

Chart 3.6: Budget Utilisation during 2019-20 to 2023-24



The State Government prepared the Original Budget of ₹ 2,20,376.90 crore for Revenue expenditure, Capital expenditure and disbursement of Loans and Advances for the year 2023-24 and revised it to ₹ 2,11,727.65 crore, against which actual expenditure was ₹ 2,03,089.28 crore. The data on Original Budget, RE, and actual expenditure for the period 2019-20 to 2023-24 is given in ***Table 3.15*** and the trend is shown in ***Chart 3.7***.

Table 3.15: Original Budget, Revised Estimate and actual expenditure during 2019-24

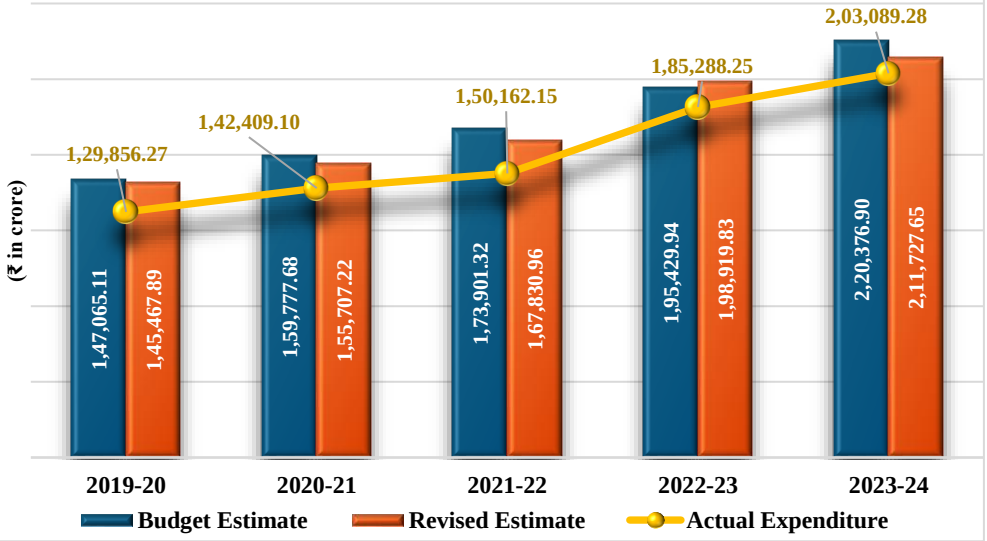
(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Original Budget	1,47,065.11	1,59,777.68	1,73,901.32	1,95,429.94	2,20,376.90
Supplementary Budget	9,384.60	20,227.16	21,788.12	25,680.13	16,183.17
Total Budget (TB)	1,56,449.71	1,80,004.84	1,95,689.44	2,21,110.07	2,36,560.07
Revised Estimate (RE)	1,45,467.89	1,55,707.22	1,67,830.96	1,98,919.83	2,11,727.65
Actual Expenditure (AE)	1,29,856.27	1,42,409.10	1,50,162.15	1,85,288.25	2,03,089.28
Saving	(-) 26,593.44	(-) 37,595.74	(-) 45,527.29	(-) 35,821.82	(-) 33,470.79
Percentage of Supplementary to the Original Provision	6.38	12.66	12.53	13.14	7.34
Percentage of overall saving/ Excess to the overall provision	(-) 17.00	(-) 20.89	(-) 23.27	(-) 16.20	(-) 14.15
TB-RE	10,981.82	24,297.62	27,858.48	22,190.24	24,832.42
RE-AE	15,611.62	13,298.12	17,668.81	13,631.58	8,638.37
(TB-RE) as % of TB	7.02	13.50	14.24	10.04	10.50
(RE-AE) as % of TB	9.98	7.39	9.03	6.17	3.65

Source: Budget Documents and Appropriation Accounts for respective years

During the period 2019-20 to 2023-24, the RE was always lower than the total Budget. As such, the Supplementary provisions during the periods 2019-20 to 2023-24 proved unnecessary since the expenditure did not come up even to the level of Original Budget provision during the same periods as shown in ***Chart 3.7***.

Chart 3.7: Trend showing Budget Estimate, Revised Estimate and Actual Expenditure during the year 2019-20 to 2023-24



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

3.4.2 Major policy pronouncements in Budget and Actual expenditure

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

Table 3.16: Major policy pronouncements in Budget and Actual expenditure during 2023-24

(₹ in crore)

Sr. No.	Name of the Scheme and Classification	Budget Provisions (O+S)	Actual expenditure	Savings (-)/ Excess (+) (in *per cent*)
1	Scheme for Management of Crop Residue (2401-51-113-82)	100.00	90.00	(-) 10.00 (10)
2	Scheme for Rashtriya Krishi Vikas Yojna (2401-51-109-80)	200.00	58.17	(-) 141.83 (71)
3	Construction of Roads in Haryana State-Construction strengthening / widening and improvement of roads for State Scheme (5054-03-337-88-99)	300.00	310.72	10.72 (104)
4	Scheme for Promotion of crops Diversification (2401-51-108-83)	350.00	215.00	(-) 135.00 (39)
5	Deenbandhu Haryana Gram Uday Yojana (4515-51-101-99)	200.00	10.72	(-) 189.28 (95)
6	Scheme for the Establishment of Gou Seva Ayog (2403-51-102-69-51)	425.00	0.97	(-) 424.03 (99)
7	Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-51-102-93-99)	122.00	0.00	(-) 122.00 (100)
8	Installation of Solar Water Pumping System in the State (2810-51-101-98)	500.00	800.00	300.00 (160)
9	Opening /Up-gradation and strengthening of Veterinary Institutions (2403-51-101-62-51)	129.95	85.87	(-) 44.08 (34)
10	Swaran Jayanti Integrated Aviation Hub at Hisar (5053-60-102-98-51)	672.44	390.00	(-) 282.44 (42)
11	Swachh Bharat Mission (2217-80-192-88-51)	400.00	14.16	(-) 385.84 (96)
12	Supplementary Nutrition Programme (2236-02-101-95)	110.00	81.67	(-) 28.33 (26)
13	Pradhan Mantri Fasal Bima Yojana (2401-51-111-90)	650.00	247.12	(-) 402.88 (62)
14	Haryana Gramin Vikas Yojana (HGVY) (4515-51-101-97)	100.00	70.00	(-) 30.00 (30)
15	Scheme for Technology Mission on Sugarcane (2401-51-108-81)	336.61	196.00	(-) 140.61 (42)
16	Sub Mission on Agriculture Mechanisation (2401-51-109-78)	200.00	164.00	(-) 36.00 (18)
17	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) - Normal Plan (2505-02-101-99-99)	359.00	152.46	(-) 206.54 (58)
18	NRDWP- Coverage Central (4215-01-102-98-99)	2,779.75	591.24	(-) 2,188.51 (79)
19	Implementation of Pradhan Mantri Krishi *Sinchayee* Yojana-Per Drop More Crop (2705-51-190-94-51)	509.60	181.40	(-) 328.20 (64)
20	Creation Up-gradation Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015 (2851-51-101-95)	150.00	28.33	(-) 121.67 (81)
21	Reconstruction/Renovation/Replacement and Construction of Bridges and Structure on Canals & Drains (4700-80-800-97)	250.00	143.56	(-) 106.44 (43)
22	Sarva Shiksha Abhiyan (2202-01-111-99)	550.00	318.90	(-) 231.10 (42)
23	Mid-Day Meal for Primary School Children-(2202-01-112-99)	788.00	725.79	(-) 62.21 (8)
24	Rashtriya Madhyamik Shiksha Abhiyan (2202-02-109-86-51)	600.00	261.32	(-) 338.68 (56)
25	Financial Assistance to Destitute Children (2235-60-102-99)	420.00	458.54	38.54 (109)
26	Pradhan Mantri Awas Yojna (Urban Normal) (2216-02-192-99]	150.00	173.38	23.38 (116)
27	Setting up of power generation and ethanol Plant in Cooperative Sugar Mills. [P-01-07-6860-04-101-95-51]	300.00	0.00	(-) 300.00 (100)
28	Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMMSY) [P-02-10-2405-51-101-72-51]	166.06	78.60	(-) 87.46 (53)
29	Implementation of AMRUT-II for Water Supply [P-01-20-4215-01-101-93-51]	200.00	274.02	74.02 (137)
30	Mobilizing the resources for expanding coverage of micro irrigation under Micro Irrigation Fund (MIF)[P-01-19-2705-51-188-99-51]	250.00	200.00	(-) 50.00 (20)
	Total	**12,268.41**	**6,321.94**	**(-) 5,946.47 (48)**

Source: Finance Accounts and Appropriation Accounts

As evident from above, against the total Budget provision of ₹ 12,268.41 crore, expenditure of ₹ 6,321.94 crore (52 *per cent*) only was incurred on these schemes during 2023-24. Out of a total of 30 schemes, in 13 schemes, the

expenditure was less than 50 *per cent* of the Budget provision and in three schemes expenditure was incurred in excess (more than 10 *per cent*) against the Budget provision. The reasons of savings/excess for these schemes are discussed in ***Table 3.17***.

Table 3.17: Details of reasons for savings/excess

Name of the Scheme and Classification	Reasons for savings/excess
Scheme for Rashtriya Krishi Vikas Yojna (2401-51-109-80)	Lesser funds released by the GoI.
Deenbandhu Haryana Gram Uday Yojana (4515-51-101-99)	Lesser receipt of claims under major works.
Scheme for the Establishment of Gou Seva Ayog (2403-51-102-69-51)	Less receipt of Grant-in-aid claims and grant for creation of capital assets.
Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-51-102-93-99)	Non-receipt of funds from GoI.
Installation of Solar Water Pumping System in the State (2810-51-101-98)	Installation of additional solar water pumping system in the State
Swachh Bharat Mission (2217-80-192-88-51)	Less receipt of funds from GoI.
Pradhanmantri Fasal Bima Yojana (2401-51-111-90)	Less receipt of subsidies claims, less conduction of training programmes.
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) - Normal Plan (2505-02-101-99-99)	Less funds received from GoI.
NRDWP- Coverage Central (4215-01-102-98-99)	Expenditure made through directly PFMS
Implementation of Pradhan Mantri Krishi Sinchayee Yojana- Per Drop More Crop (2705-51-190-94-51)	State share as released as Center share received from GoI.
Creation Up-gradation Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015 (2851-51-101-95)	Special purpose vehicles not completed the eligibility milestones for release and less receipt of claims of start-up-Warehousing/incubation Centres and mobile app.
Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86-51)	Less receipt of central share from GoI. and non-engagement of contractual employees
Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills (6860-04-101-95-51)	Non-receipt of loan claims.
Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMMSY) (2405-51-101-72-51)	Less receipt of funds for subsidies and non-receipt of funds from the GoI
Implementation of AMRUT-II for Water Supply (4215-01-101-93-51)	Reasons for excess not given.
Pradhan Mantri Awas Yojna (Urban Normal) (2216-02-192-99)	More release of installment of Beneficiary Led Construction (BLC) by the GoI.

Source: Appropriation Accounts

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

3.4.3 Rush of expenditure

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

for incurring expenditure during the year, with the aim of regulating the expenditure in a phased manner.

Rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 24 heads under twelve grants/appropriations listed in ***Appendix 3.16***, expenditure exceeding ₹ 10 crore and more than 50 *per cent* of the total expenditure for the year was incurred during the last quarter of the year.

In these cases, out of the expenditure of ₹ 5,139.39 crore incurred during the year 2023-24, expenditure of ₹ 2,088.87 crore (40.64 *per cent*) was incurred during the month of March 2024. As such, against the target of 30 *per cent* for last quarter, 40.64 *per cent* expenditure was incurred in one month only and 62.78 *per cent* in the last quarter. Audit scrutiny revealed that under 24 Major Heads as given in ***Appendix 3.16***, the expenditure incurred during 4th quarter of the year ranged between 50 *per cent* and 100 *per cent* against the target of 30 *per cent*. It was further observed that out of total expenditure of ₹ 418.72 crore under Major Head 2216-Housing under Grant No. 17, ₹ 237.73 crore (57 *per cent*) and out of total expenditure of ₹ 222.07 crore under Major Head 2701-Medium Irrigation under Grant No. 19, ₹ 192.65 crore (87 *per cent*) was incurred in the 4th quarter.

The grant-wise allocation and expenditure incurred during the quarters and in the month of March 2024 was analysed. It was observed that in four grants[11] in the 1st quarter, 15 grants[12] in the 2nd quarter, two grants[13] in the 3rd quarter and six grants[14] in the last quarters, the above directions of the Finance Department were not adhered. The quarterly details of expenditure incurred across all grants are shown in ***Appendix 3.17***.

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

3.4.4 Advance from Contingency Fund

Contingency Fund of the State has been established under the Haryana Contingency Fund Act, 1966 (Act No. 2 of 1967) in terms of provisions of Article 267(2) and 283(2) of the Constitution of India. Advances from the Fund are to be made only for meeting expenditure of an unforeseen character, postponement of which, till its authorisation by the Legislature, would be undesirable. The fund is in the nature of an imprest and required to be recouped

[11] Grant No. 1, 5, 10 and 15.

[12] Grant No. 1, 2, 3, 4, 5, 6, 10, 12, 14, 15, 16, 17 18, 19 and 20.

[13] Grant No. 13 and 17.

[14] Grant No. 2, 3, 6, 13, 19 and 20.

by obtaining Supplementary grants during the first session of Assembly immediately after the advance is sanctioned. Its corpus was ₹ 1,000 crore. During 2023-24, advance of ₹ 545.95 crore was drawn (March 2024) from the Contingency Fund of the State which was not recouped by the close of the financial year. However, the advance amount from the Contingency Fund was shown in Supplementary Estimates 2024-25 (1st Instalment) and Fund was recouped in Financial Year 2024-25. Major Head-wise detail of advance withdrawn from Contingency Fund is depicted in ***Table 3.18***.

Table 3.18: Major Head-wise detail of advance withdrawn from Contingency Fund

Sr. No.	Major Heads	Amount (₹ in crore)
1	2202-General Education	266.95
2	4217-Capital Outlay on Urban Development	279.00
	Total	**545.95**

3.5 Review of selected Grants

Introduction

A review of budgetary procedure and control over expenditure in respect of two selected grants i.e., Grant No. 10[15] and Grant No. 20[16] was conducted wherein magnitude of variation in Original grants, Supplementary demands and Actual expenditure were analysed.

3.5.1 Review of Grant No. 10

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

Table 3.19: Budget and expenditure under Grant No. 10

(₹ in crore)

Nature of Expenditure		Original Provision	Supplementary	Total	Actual expenditure	Saving (in *per cent*)
Revenue	Voted	5,917.20	286.63	6,203.83	3,371.26	(-) 2,832.57 (46)
	Charged	1.54	0.00	1.54	0.47	(-) 1.07 (69)
Capital[17]	Voted	1,629.35	400.00	2,029.35	864.26	(-) 1,165.09 (57)
Grand Total		**7,548.09**	**686.63**	**8,234.72**	**4,235.99**	**(-) 3,998.73 (49)**

From the above Grant No. 10, two Departments i.e. (i) Mines and Geology and (ii) Animal Husbandry and Dairy Development Department were selected for further review.

[15] Mines and Geology/Agriculture/Horticulture/Animal Husbandry and Dairy Development/ Fisheries/Forest and Wildlife/Ecology and Environment.

[16] Urban Development (Town and Country Planning/ Urban Estates)/Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development/ Development and Panchayats)/Public Health Engineering Department.

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

Three Major Head i.e. 2853-Non-Ferrous Mining & Metallurgical Industries pertain to Mines and Geology Department, 4059-Capital Outlay on Public Works, 4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries and four Major Heads *i.e.*, 2403-Animal Husbandry, 2404-Dairy Development and 4403-Capital Outlay on Animal Husbandry and MH 6403-Loans for Animal Husbandry pertain to Animal Husbandry and Dairying Department in which expenditure was incurred on various schemes by these Departments during the year 2023-24.

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

Audit findings

(i) Budget and Expenditure

The overall position of the Budget provisions, actual expenditure and savings/excesses under the functional Heads of the two selected Departments for the last three years (2021-22 to 2023-24) is given in ***Table 3.20.***

Table 3.20: Budget and expenditure of selected Departments

(₹ in crore)

Year	Nature of expenditure	Original	Supplementary	Total	Expenditure	Excess (+)/ Saving (-) (in *per cent*)
Mines and Geology Department						
2021-22	Revenue (Voted)	233.96	0	233.96	132.03	(-) 101.93 (44)
Total		**233.96**	**0**	**233.96**	**132.03**	**(-) 101.93 (44)**
2022-23	Revenue (Voted)	272.37	0.01	272.38	108.20	(-) 164.18 (60)
	Capital (Voted)	0	8.10	8.10	8.10	-
Total		**272.37**	**8.11**	**280.48**	**116.30**	**(-) 164.18 (59)**
2023-24	Revenue (Voted)	229.59	0	229.59	88.49	(-) 141.10 (61)
	Capital (Voted)	10.00	0	10.00	0	(-) 10.00 (100)
Total		**239.59**	**0**	**239.59**	**88.49**	**(-) 151.10 (63)**
Animal Husbandry and Dairy Development Department						
2021-22	Revenue (Voted)	1,186.52	0	1,186.52	896.22	(-) 290.30 (24)
	Revenue (Charged)	0.30	0	0.30	0.01	(-) 0.29 (97)
	Capital (Voted)	38.01	0	38.01	11.32	(-) 26.69 (70)
Total		**1,224.83**	**0**	**1,224.83**	**907.55**	**(-) 317.28 (26)**
2022-23	Revenue (Voted)	916.95	68.01	984.96	891.23	(-) 93.73 (10)
	Revenue (Charged)	0.30	0	0.30	0.09	(-) 0.21 (70)
	Capital (Voted)	440.00	0	440.00	129.41	(-) 310.59 (71)
Total		**1,357.25**	**68.01**	**1,425.26**	**1,020.73**	**(-) 404.53 (28)**
2023-24	Revenue (Voted)	1,453.96	0	1,453.96	838.19	(-) 615.77 (42)
	Revenue (Charged)	0.25	0	0.25	0.01	(-) 0.24 (96)
	Capital (Voted)	372.05	0	372.05	178.74	(-) 193.31 (52)
Total		**1,826.26**	**0**	**1,826.26**	**1,016.94**	**(-) 809.32 (44)**

During scrutiny of the Budget and Expenditure of two selected Departments, it was observed that savings ranged between ₹ 101.93 crore and ₹ 164.18 crore in Mines and Geology Department and between ₹ 317.28 crore and ₹ 809.32 crore in Animal Husbandry and Dairy Development Department against the Budget provisions during the financial years from 2021-22 to 2023-24. Percentage of the above savings ranged between 44 and 63 *per cent* in Mines and Geology

Department and between 26 and 44 *per cent* in Animal Husbandry and Dairy Development Department against the Budget provisions during the same period.

On being pointed out by Audit, the Mines and Geology Department replied (July 2024) that reasons for savings were due to non-filling up of vacant posts, less engagement of daily wagers, less purchase of computers.

Animal Husbandry and Dairy Development Department replied (July 2024) that saving were due to non-filling up of vacant posts, non-approval of proposal of Gau Seva Aayog and non-finalisation of projects of Lala Lajpat Rai University of Veterinary and Animal Science (LUVAS), etc.

(ii) Entire provision remained unutilised

During scrutiny of records of two selected Departments under Grant No. 10, it was observed that Budget provision (above ₹ one crore) amounting to ₹ 18.20 crore made under four schemes remained unutilised at the end of the year (2023-24) as detailed in ***Table 3.21***.

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

(₹ in crore)

Sr. No.	Scheme Name	Budget provision
1.	4059-01-051-58-Scheme for Purchase of Land and Construction of Building for Mines and Geology Department	10.00
2.	2403-51-102-76-Scheme for Assistance to State for conduct of Livestock Census	1.20
3.	2403-51-789-89-Scheme for Implementation of National Livestock Mission for Scheduled Castes	4.00
4.	2403-51-789-96-Scheme for Special Livestock Insurance for Scheduled Castes	3.00
	Total	**18.20**

The entire provision of the Budget made for the above mentioned schemes was finally re-appropriated and no expenditure was incurred under these schemes.

On being pointed out by Audit, Mines and Geology Department stated (July 2024) that possession of land for construction of building was not handed over to the Department in the financial year 2023-24. Reasons for saving in Animal Husbandry and Dairy Development Department were due to non-receipts of the claims under these schemes.

(iii) Persistent savings

As per instructions issued by Finance Department, Haryana vide letter no. 2/5/2022-1B&C dated 20/10/2022 for preparation of Budget Estimates for 2023-24 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 18 sub heads (Mines and Geology Department: 3 and Animal Husbandry and Dairy Development Department: 15), there were persistent savings ranging between 10.87 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 2021-22 to 2023-24 as per details given in ***Appendix 3.18***.

On being pointed out by Audit, Mines and Geology Department stated (July 2024) that main reason for persistent savings were due to non-filling of vacant posts and less hiring of Special Mining Guards. Reasons for persistent savings in Animal Husbandry and Dairy Development Department were due to non-filling of vacant posts and hiring of less contractual staff. The reply was not tenable as the Budget proposals were made in an un-realistic manner without taking into consideration the earlier years' Budget/savings.

(iv) Misclassification of Objects Head

As per instructions issued by Finance Department vide. No. 2/5/2022-IB & C dated 20 October 2022 regarding preparation of Budget Estimate for 2023-24, payment to contractual employees was to be made from contractual services under Object Head-69.

During the year 2023-24, against the Budget provision of ₹ 2.78 crore[18], an expenditure of ₹ 1.87 crore[19] was incurred to make payment for hired contractual persons under Object Head-02 Wages instead through Object Head-69 Contractual Services which was the violation of Finance Department instructions.

(v) Rush of expenditure

Audit observed that out of total expenditure of ₹ 61.52 crore in Animal Husbandry and Dairy Development Department, expenditure of ₹ 53.72 crore (87 *per cent*) was incurred (₹ one crore and above) in the last quarter of the year under 12 schemes. Further, expenditure of ₹ 13.37 crore (22 *per cent*) was incurred during the month of March 2024 as detailed in ***Table 3.22*.**

[18] ₹ 2.78 crore = 2853-02-001-98-02 Wages: ₹ 1.25 crore + 2853-02-001-99-98-02 Wages: ₹ 1.53 crore

[19] ₹ 1.87 crore = 2853-02-001-98-02 Wages: ₹ 0.77 crore + 2853-02-001-99-98-02 Wages: ₹ 1.10 crore

Table 3.22: Scheme-wise details of rush of expenditure in 2023-24

(₹ in crore)

Sr. No.	Name of Scheme	Total expenditure	Expenditure during last quarter (in *per cent*)	Expenditure during March 2024 (in *per cent*)
1.	Scheme for the Mobile Veterinary Units under Livestock Health and Diseases Control (2403-51-101-59)	0.87	0.87 (100)	0.87 (100)
2.	Scheme for Compensation against culling in notifiable diseases of animals under Livestock Health and Diseases Control (2403-51-101-60)	0.64	0.64 (100)	0.64 (100)
3.	Livestock health and disease control (2403-51-101-63)	1.80	1.80 (100)	1.80 (100)
4.	Scheme for Conservation and Development of Indigenous cattle and Murrah development (2403-51-102-66)	4.90	1.58 (32)	0.52 (11)
5.	Scheme for implementation of National Livestock Mission (2403-51-102-67)	6.80	6.80 (100)	4.17 (61)
6.	Scheme for the Establishment of Gou Seva Ayog (2403-51-102-69)	0.97	0.97 (100)	0.97 (100)
7.	Establishment of Haryana Livestock Development Board (2403-51-102-81)	2.12	0.72 (34)	0.12 (6)
8.	Scheme for Establishment of Backyard poultry unit (2403-51-103-95)	0.63	0.21 (33)	0.04 (6)
9.	Scheme for Sample Survey Estimation of Production of Milk Eggs Wool & Meat/Fodder & Grasses/Assessment Development Project (2403-51-113-96)	1.40	0.70 (50)	0.50 (50)
10.	Livestock Health and Disease Control (2403-51-789-92)	0.61	0.61 (100)	0.61 (100)
11.	NABARD Assistance (4403-51-101-99-98)	2.00	2.00 (100)	2.00 (100)
12.	Construction of Veterinary Infrastructure in the State (4403-51-101-99-99)	38.78	36.82 (95)	1.13 (3)
Total		**61.52**	**53.72 (87)**	**13.37 (22)**

The Department replied (July 2024) that the Budget was released in the last quarter by the Finance Department.

(vi) Funds allocated through financial assistance to University instead of Grants-in-aid

Indian Government Accounting Standard-3 provides that Loans are assistance by the Government by providing money, goods or services directly or indirectly to the beneficiary entities which entails a contractual right to receive back equivalent money along with interest thereon, if any, as per term and conditions of the loan agreements.

Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (the University) received ₹ 37 crore in the 1st quarter of 2022-23 as Grant-in-aid under Major Head 2403 to meet out their Revenue expenditure such as salary, wages, office expenses, medical reimbursement, etc. However, during 2022-23 and 2023-24 (from 2nd quarter 2022 onward), the University received funds of ₹ 251.49 crore to meet out their Revenue expenditure as non-recoverable Financial Assistance in the form of interest free perpetual loans under Loan Head-6403.

Audit observed that the amount has been charged/debited to MH 6403, which as per list of Major and Minor Heads issued by the Controller General of Accounts pertains to loan heads. On review of sanctions, it was observed that the expenditure could not be treated as loans in absence of terms and conditions for recovery. This resulted in overstatement of Capital expenditure and understatement of Revenue expenditure as well as Revenue Deficit to that extent. The matter was referred (August 2024) to State Government, reply is still awaited (October 2024).

3.5.2 Review of Grant No. 20

The overall position of the funds allotted, expenditure incurred and savings/ excesses under the functional heads under Grant No. 20 are given in ***Table 3.23.***

Table 3.23: Budget and expenditure under Grant No. 20

(₹ in crore)

Nature of Expenditure		Original Provision	Supplementary	Total	Actual expenditure	Saving (in *per cent*)
Revenue	Voted	12,805.01	1,263.12	14,068.13	9,604.79	(-) 4,463.34 (32)
	Charged	0.40	0.00	0.40	0.00	(-) 0.40 (100)
Capital	Voted	5,036.72	2,444.79	7,481.51	3,843.01	(-) 3,638.50 (49)
Grand Total		**17,842.13**	**3,707.91**	**21,550.04**	**13,447.80**	**(-) 8,102.24 (38)**

From Grant No. 20, two Departments i.e. (i) Urban Local Bodies Department and (ii) Rural and Community Development Department were selected for further review.

Four Major Heads i.e. Major Heads: 2070- Other Administrative Services, 2217-Urban Development, 4217-Capital outlay on Urban Development, 6217-Loans of Urban Development pertain to Urban Local Bodies Department and five Major Heads *i.e.*, 2501-Special Programme for Rural Development, 2505-Rural Employment, 2515-Other Rural Development Programmes, 2553-MPs Local Area Development Scheme and 4515- Capital Outlay on other Rural Development Programmes pertain to Rural Development Department in which expenditure was incurred on various schemes by these Departments during the year 2023-24.

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

Audit findings

(i) Budget and Expenditure

The overall position of the Budget provisions, actual expenditure and savings/excesses under the functional Heads of the selected two Departments for the last three years (2021-22 to 2023-24) is given in ***Table 3.24.***

Table 3.24: Budget and expenditure of selected Departments

(₹ in crore)

Year	Nature of expenditure	Original	Supplementary	Total	Expenditure	Excess (+)/ Saving (-) (in *per cent*)
Urban Local Bodies Department						
2021-22	Revenue (Voted)	4,101.10	4,162.58	8,263.68	4,566.87	(-) 3,696.81 (45)
	Capital (Voted)	5.00	0.00	5.00	0.00	(-) 5.00 (100)
Total		**4,106.10**	**4,162.58**	**8,268.68**	**4,566.87**	**(-) 3,701.81 (45)**
2021-22	Revenue (Voted)	3,365.03	878.03	4,243.06	3,286.44	(-) 956.62 (23)
	Capital (Voted)	2,515.02	0.00	2,515.02	671.85	(-) 1,843.17 (73)
Total		**5,880.05**	**878.03**	**6,758.08**	**3,958.29**	**(-) 2,799.79 (41)**
2023-24	Revenue (Voted)	3,953.47	691.60	4,645.07	2,820.37	(-) 1,824.70 (39)
	Capital (Voted)	1,345.03	0.00	1,345.03	500.00	(-) 845.03 (63)
Total		**5,298.50**	**691.60**	**5,990.10**	**3,320.37**	**(-) 2,669.73 (45)**
Rural Development Department						
2021-22	Revenue (Voted)	5,836.17	292.37	6,128.54	1,956.82	(-) 4,171.72 (68)
	Revenue (Charged)	0.40	0.00	0.40	0.02	(-) 0.38 (95)
	Capital (Voted)	150.01	0.00	150.01	100.04	(-) 49.97 (33)
Total		**5,986.58**	**292.37**	**6,278.95**	**2,056.88**	**(-) 4,222.07 (67)**
2022-23	Revenue (Voted)	4,232.30	0.05	4,232.35	2,445.94	(-) 1,786.41 (42)
	Revenue (Charged)	0.40	0.00	0.40	0.06	(-) 0.34 (85)
	Capital (Voted)	2,600.20	0.00	2,600.20	407.27	(-) 2,192.93 (84)
Total		**6,832.90**	**0.05**	**6,832.95**	**2,853.27**	**(-) 3,979.68 (58)**
2023-24	Revenue (Voted)	6,027.55	0.00	6,027.55	3,623.60	(-) 2,403.95 (39)
	Revenue (Charged)	0.40	0.00	0.40	0.00	(-) 0.40 (100)
	Capital (Voted)	1,181.37	500.00	1,681.37	1,232.16	(-) 449.21 (27)
Total		**7,209.32**	**500.00**	**7,709.32**	**4,855.76**	**(-) 2,853.56 (37)**

It was observed that savings ranged between ₹ 2,669.73 crore and ₹ 3,701.81 crore in Urban Local Bodies Department and between ₹ 2,853.56 crore and ₹ 4,222.07 crore in Rural Development Department during the financial years from 2021-22 to 2023-24. Percentage of the above savings ranged between 41 and 45 *per cent* in Urban Local Bodies Department and between 37 and 67 *per cent* in Rural Development Department during the same period. Scheme-wise savings are discussed below:

(ii) Savings vis-à-vis allocations

As per instructions issued by Finance Department, Haryana vide letter no. 2/5/2022-1B&C dated 20 October 2022 for preparation of Budget Estimates for 2023-24 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.

During scrutiny of Budget and expenditure of two selected Departments, it was observed that out of 34 and 68 schemes, expenditure of ₹ 1,064.94 crore in 13 schemes (29 *per cent*) and ₹ 2,074.39 crore in 28 schemes (43 *per cent*) by Urban Local Bodies Department and Rural Development Department was incurred against the Budget provision of ₹ 3,715.70 crore and ₹ 4,851 crore respectively (***Appendix 3.19***). Further, out of these 41 schemes, in the 34 schemes savings were more than 50 *per cent* against their allocated Budget.

This indicated lack of realistic financial planning and weak financial control. The Departments ignored the budgetary controls laid down in the Punjab

Budget Manual and Finance Department and failed to exercise overall financial control over the State Budget, which resulted in deprivation of funds for other development purposes.

(iii) Entire provision remained unutilised

During scrutiny of records of the two selected Departments under Grant No. 20, it was observed that Budget provision amounting to ₹ 1,364.50 crore made under 22 schemes remained unutilised at the end of the year (2023-24) (Budget provision of ₹ one crore and above) as detailed in ***Table 3.25***.

Table 3.25: Details of entire provision remained unutilised under Grant No. 20

(₹ in crore)

Sr. No.	Scheme Name	Budget provision
1	National Urban Livelihood Mission (2217-80-192-89)	37.50
2.	Shifting of Milk Dairies (2217-80-800-76)	1.00
3.	Performance Linked Outlay (PLO) of DLB-Director Urban Local Bodies (4217-60-001-98)	800.00
4.	Start-up Village Entrepreneurship Programme (NRLM, SVEP) (2501-06-101-96)	10.00
5.	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM) (Project, Admn.) (2501-06-101-97)	25.00
6.	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM) (Project, Admn.) for SCSP (2501-06-789-98)	10.00
7.	Setting up of Haryana Institute of Rural Development Nilokheri renamed as Scheme for Training & Capacity Building -Haryana Institute of Rural Development Nilokheri (2515-51-003-98-98)	1.00
8.	Rashtriya Gram Swaraj Abhiyan (2515-51-101-81)	30.00
9.	Matching Grant-in-aid for Development works (Govt Share) (2515-51-101-93)	3.00
10	Haryana State Gramin Swachhata Puraskar Scheme (2515-51-102-82)	1.00
11	Scheme assistance of Haryana Rural Development Authority (2515-51-102-90)	30.00
12	Scheme for Sanitation under Swachh Bharat Mission (Gramin) (2515-51-102-93-99)	122.00
13	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) (2515-51-102-96-99)	10.00
14	Organisation of State/Districts level Sammelans for non-officials (2515-51-102-98)	1.00
15	Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (2515-51-106-96)	60.00
16	Shyama Prasad Mukherjee Rurban Mission (2515-51-106-97)	50.00
17	Pardhan Mantri Adarsh Gram Yojana (2515-51-106-98)	10.00
18	Scheme for training & Capacity Building Haryana Institution of Rural Development Nilokheri (2515-51-190-99)	4.00
19	Scheme for assistance to Haryana Rural Development Authority (2515-51-789-91)	10.00
20	Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes (2515-51-789-98)	45.00
21	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes (2515-51-789-99)	10.00
22	Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) (4515-51-101-98)	94.00
	Total	**1,364.50**

The entire provision of the Budget made for these schemes were finally re-appropriated and no expenditure was incurred under these schemes. Further,

it was also noticed that out of the above 22 schemes, six[20] schemes were not implemented last three years (2021-22 to 2023-24).

(iv) Parking of funds

Rule 2.10 (b) 5 of Punjab Financial Rules Volume-1 (as applicable to Haryana State) provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. It is not permissible to draw advances from the treasury for the execution of works, the completion of which is likely to take a considerable time. The Finance Department also issued specific instructions (February 2009) that parking of funds drawn on the strength of budgetary allocation out of the Consolidated Fund is not allowed and amounts to grave financial irregularity. It emphasized that the budgetary allocations made for the current financial year are not allowed to be drawn out of Consolidated Fund and retained beyond the closure of the financial year in any manner and without any justification/merit/assumption supporting it and amounts to grave irregularity.

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

During scrutiny of records of two selected Departments under Grant No. 20, the following cases are found in which funds were parked outside the Government accounts:

- As on 31st March 2024, funds amounting to ₹ 1,695.03 crore were kept in 11 bank accounts of Director, Rural Development Department and Development and Panchayat Department (***Appendix 3.20***). Further, scrutiny of the records of 16 test checked units revealed that funds amounting to ₹ 32.82 crore were also kept in bank accounts ***(Appendix 3.21)*** in contravention of the instructions and policy ibid. Audit observed that in Executive Officer Panchayat Smiti (EOPS), Bhiwani, minimum ₹ 23.96 lakh was lying in the savings bank account related to State Finance Commission (SFC) fund without utilisation since February 2021. Non-utilisation or delay in utilisation of funds indicates deprivation of intended benefit of the schemes in time.
- During scrutiny of the records of the Directorate, Urban Local Bodies, Haryana, Panchkula (DULB) and six test checked implementing agencies[21], an amount of ₹ 594.46 crore (₹ 308.91 crore + ₹ 285.55 crore) was lying in 14 bank accounts of the DULB and test checked six

[20] Sr. 2, 3, 8, 13, 17 and 21

[21] (i) Panchkula, (ii) Faridabad, (iii) Tohana, (iv) Samalkha, (v) Kundli and (vi) Kurukshetra

implementing Agencies as on 31 March 2024 in contravention to the instructions and policy ibid as detailed in ***Appendix 3.22***.

Drawing of funds and their retention in bank account resulted in deferment/ deprivation of the expenditure on priority items that were linked with development activities. Such drawls give an inaccurate picture of public expenditure as the funds provided in the Budget were not actually used for the purpose it was provided.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to take up the matter with concerned Departments.

(v) Operation of SNA account

Ministry of Finance, Government of India had issued instructions vide Office Memorandum, F.No. I(13)PFMS/FCD/2020 dated 23 March 2021 regarding procedure for released of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of funds released with a view to have more effective cash management and bring more efficiency in the public expenditure management. These instructions became effective w.e.f. 1 July 2021. Clause 20 of the Instructions provides that, "*SNA will keep all the funds received in Single Nodal Account (SNA) only and shall not divert the same to Fixed Deposit/Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit Account etc.*"

Audit observed that Director, Urban Local Bodies Department (DULB) had opened Term Deposit accounts for ₹ 4.90 crore during 2023-24 from the funds released under Swachh Bharat Mission (SBM), as detailed in ***Table 3.26,*** which was in contravention of Clause 20 of the memorandum/instructions *ibid*.

Table 3.26: Detail of Term Deposits/Fixed Deposits opened during 2023-24

Sl No.	Name of Bank	Account no.	Nature of account	Duration of term deposit	Amount (₹ in crore)
Details of terms deposits under SBM funds (from SNA of IDBI account no. 0132088432400)					
1	IDBI	16106000350341	Terms Deposit	11 August 2023 to 28 October 2024	1.90
2	IDBI	16106000350358	Terms Deposit	11 August 2023 to 28 October 2024	1.50
3	IDBI	16106000350365	Terms Deposit	11 August 2023 to 28 October 2024	1.50
Total					**4.90**

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to take correction action in the matter.

(vi) Performance Linked Outlay

The objective of the Performance Linked Outlay (PLO) is to ensure that the Government recognizes the need to leverage financial resources for creation of productive assets, while maintaining fiscal prudence, in order to sustain the growth trajectory of the State. The scheme was, therefore, introduced by State Government to ensure efficient and prudent utilization of resources. The

implementation of the PLO scheme was likely to improve the financial discipline of the State by encouraging fiscal prudence. It was intended to incentivize Departments to target the resources for productive utilization. Further, it was to be instrumental in deterring the parking of funds and rushed withdrawals towards the fag end of the year. It was also to facilitate the Finance Department to re-allocate the Budget after assessing the absorptive and spending capacity of the Departments.

During scrutiny of the Grant, it was noticed that the Budget provision of ₹ 94 crore made for "Performance Linked Outlay" scheme for Development and Panchayat Department (4515-51-101-98) remained unutilised and was surrendered due to non-requirement of funds. Further, Audit observed that out of ₹ 94 crore, ₹ 65 crore was diverted under Irrigation Efficiency Scheme under NABARD for development works renamed as Vidhayak Adarsh Nagar Avam Gram Yojana (4515-51-103-99). As on 31st March 2024, these funds were kept unutilised in Punjab National Bank, Manimajra of the scheme. Thus, drawing of funds and their retention in bank account resulted in deferment/deprivation of the expenditure on priority items that were linked with development activities.

(vii) Persistent savings

As per instructions issued by Finance Department, Haryana vide letter no. 2/5/2022-1B&C dated 20/10/2022 for preparation of Budget Estimates for 2023-24 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 34 sub heads (Urban Local Bodies Department: 8 and Rural Development Department: 26), there were persistent savings ranging between 15 and 100 *per cent* of the total provision, which indicated non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2021-22 to 2023-24 as per details given in ***Appendix 3.23***.

(viii) Rush of expenditure

During scrutiny of records of the selected two Departments, it was observed that out of total expenditure of ₹ 398.68 crore in Urban Local Bodies Department and ₹ 2,659.90 crore in Rural Development Department, expenditure of ₹ 224.53 crore (56 *per cent*) and ₹ 1,492.85 crore (56 *per cent*) was incurred (more than ₹ 50 lakh and above 30 *per cent*) in the last quarter of the year under 18 schemes. Further, expenditure of ₹ 171.67 crore (43 *per cent*) in Urban Local Bodies Department and ₹ 895.68 crore (34 *per cent*) in Rural Development Department was incurred during the month (March 2024) as detailed in ***Table 3.27*.**

Table 3.27: Rush of expenditure in selected two Department under Grant No. 20

Sr. No.	Name of Scheme	Expenditure (₹ in crore)		
		Total	During last quarter (in *per cent*)	During March 2024 (in *per cent*)
	Urban Local Bodies Department			
1	Creation of New Establishment of District Municipal Commissioners in the State (2217-80-001-89)	1.87	0.57 (31)	0.17 (9)
2	Scheme for Urban Infrastructure Development under State Finance Commission (2217-80-192-83)	312.13	156.36 (50)	154.58 (50)
3	Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils (2217-80-192-92)	59.68	53.85 (90)	3.17 (5)
4	Grant-in-aid to Kurukshetra Development Board (2217-80-800-99)	25.00	13.75 (55)	13.75 (55)
	Total	**398.68**	**224.53 (56)**	**171.67 (43)**
	Rural Development Department			
1	Batch VI projects under Integrated Wasteland Development/Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojana (2501-05-101-99)	8.24	4.12 (50)	-
2	National Rural Livelihood Mission (N R L M / Aajeevika) (2501-06-101-99-99)	61.41	30.70 (50)	30.70 (50)
3	Scheme for Rural Self Employment Training Institute (RSETI) (2501-06-102-97)	3.52	3.52 (100)	0.00 (0)
4	National Rural Livelihood Mission (N R L M/ Aajeevika) under Special Component Plan for Scheduled Castes (2501-06-789-99)	18.23	9.11 (50)	9.11 (50)
5	DRDA Administration (2501-06-800-97)	25.00	12.85 (51)	6.10 (24)
6	Social Audit Unit (MGNREGA) Normal (2505-02-101-95)	1.16	0.58 (50)	-
7	Scheme for Administrative Contingency (MGNREGA) - Normal (2505-02-101-98)	4.60	4.60 (100)	-
8	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) (2505-02-101-99)	152.46	59.50 (39)	-
9	Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (2515-51-101-89)	1,157.99	638.67 (55)	570.39 (49)
10	New Construction/Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas (2515-51-102-97)	41.73	33.84 (81)	1.89 (5)
11	Rural Infrastructure Development under State Finance Commission (SFC) (2515-51-198-96)	24.35	24.35 (100)	24.35 (100)
12	United Grants to Gram Panchayats on the recommendations of the Central Finance Commission (2515-51-198-97)	570.11	376.65 (66)	250.14 (44)
13	Tied Grants to Gram Panchayats on the recommendations of the Central Finance Commission (2515-51-198-98)	580.38	290.19 (50)	-
14	Deenbandhu Haryana Gram UdayYojana (4515-51-101-99)	10.72	4.17 (39)	3.00 (28)
	Total	**2,659.90**	**1,492.85 (56)**	**895.68 (34)**

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

3.6 Conclusions

The overall utilisation of the Budget was 85.85 *per cent* of total grants and appropriations during 2023-24. Supplementary provisions were also not made on realistic basis as in 25 cases the Supplementary provisions were either unnecessary or excessive. In 2023-24 there was excess expenditure of ₹ 1,335.24 crore under two grants/appropriations which required regularisation under Article 205 (1) (b) of the Constitution of India.

In 30 major policy pronouncements relating to agriculture, rural development, urban development, education and financial assistance to destitute children, etc. the expenditure was ₹ 6,321.94 crore (52 *per cent*) against the Budget provision of ₹ 12,268.41 crore. Out of a total of 30 schemes, in 13 schemes, the expenditure was less than 50 *per cent* of the Budget provision.

There was rush of expenditure at the fag end of the year. In 24 heads under 12 grants/ appropriations, 41 *per cent* of the total expenditure during 2023-24 was incurred in the month of March 2024.

3.7 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.
3. Government may adhere to quarterly targets fixed for incurring expenditure through periodic monitoring, to avoid rush of expenditure towards end of the year and for proper utilisation of savings through timely surrender.

CHAPTER 4

QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

Chapter 4: Quality of Accounts and Financial Reporting Practices

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making.

Issues related to completeness of accounts

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

The Government has to provide and pay interest on the amounts in the Interest-bearing Deposits/Funds namely Defined Contribution Pension Scheme, State Compensatory Afforestation Deposit and Mines and Mineral Development, Restoration and Rehabilitation Fund. During the year 2023-24, Government has not paid interest amounting to ₹ 0.06 crore towards Defined Contribution Pension Scheme. This has resulted in understatement of Revenue and Fiscal Deficit to that extent.

4.2 Off-budget borrowings

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

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

As per sanctions issued by Home Department, the amount released towards the repayment of principal and interest of loans were shown as Grants-in-Aid in the Budget and Accounts in contravention of Haryana FRBM Act, 2005. The State Government's liability for repayment of loan (₹ 845.35 crore) transacted by Haryana Police Housing Corporation Limited was not reflected as debt of the Government of Haryana in the accounts. Loan amount of ₹ 201.60 crore was outstanding in books of accounts of HPHCL towards HUDCO as on 31st March 2024. Not reflecting the loans in the Finance Accounts resulted in understatement of borrowing to that extent.

4.3 Funds transferred directly to implementing agencies in the State

Government of India (GoI) has been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards. However, during 2023-24, GoI transferred ₹ 15,373.59 crore directly to various implementing agencies/Non-Governmental Organisations which included transfer to intermediaries/beneficiaries in the State as detailed in ***Appendix 4.1.***

4.4 Deposit of Local Funds

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

Table 4.1: Details of Panchayat Bodies Fund during 2019-20 to 2023-24

(₹ in crore)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Balance	7.81	7.34	8.77	9.05	9.13
Receipt	1.66	2.34	0.68	0.87	0.78
Disbursement	2.13	0.91	0.40	0.79	1.02
Closing Balance	7.34	8.77	9.05	9.13	8.89

Source: Finance Accounts for the respective years

Issues related to transparency

4.5 Delay in submission of Utilisation Certificates

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

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

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year[1]	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6,800.26	866	7,124.63	2,660	17,976.65
2023-24	2,660	17,976.65	603	6,319.29	1,226	7,276.44	2,037	17,019.50

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

Out of 2,660 outstanding utilisation certificates (as on 31 March 2023) amounting to ₹ 17,976.65 crore, 1,226 UCs of ₹ 7,276.44 crore pertaining to previous years were cleared during the year 2023-24. 2,037 UCs amounting to ₹ 17,019.50 crore were still outstanding as on 31 March 2024.

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

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	48	241.74
2013-14	78	562.58
2014-15	58	199.44
2015-16	126	281.31
2016-17	180	595.99
2017-18	160	783.81
2018-19	281	2,019.47
2019-20	354	3,052.85
2020-21	90	671.51
2021-22	264	4,325.17
2022-23	349	4,104.70
Total	**2,037**	**17,019.50**

[1] UCs for GIA disbursed during 2022-23 become due only during 2023-24.

Out of total 2,037 outstanding UCs, 1,688 UCs for grants of ₹ 12,914.80 crore pertain to the period 2009-10 to 2021-22. Out of total amount of ₹ 17,019.50 crore for which UCs were outstanding, 87.53 *per cent* pertain to four Departments i.e. Rural Development Department: ₹ 5,551.38 crore (32.62 *per cent*), Urban Development Department: ₹ 5,320.07 crore (31.26 *per cent*), Health Department/ Medical: ₹ 2,470.12 crore (14.51 *per cent*) and General Education Department: ₹ 1,555.41 crore (9.14 *per cent*) as depicted in ***Appendix 4.2***.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department intimated that position has been improved in comparison to previous year and directed to issue letters to concerned Departments to expedite the matter.

4.6 Abstract Contingent bills

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

Details of unadjusted AC bills as on 31 March 2024 are given in ***Table 4.4***.

Table 4.4: Details of un-adjusted AC Bills as on 31 March 2024

Year	Number of un-adjusted AC Bills	Amount (₹ in crore)
Upto 2022-23	322	133.33
2023-24	533	236.34
Total	**855**	**369.67**

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

4.7 Indiscriminate use of Minor Head-800

Minor Head 800-Other Receipts/Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged since it renders the accounts opaque. During the year 2023-24, ₹ 3,245.48 crore under various Major Heads, constituting 2.51 *per cent* of total Revenue and Capital expenditure (₹ 1,29,116.64 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year ₹ 9,488.99 crore, constituting 8.04 *per cent* of the total Revenue and Capital

expenditure (₹ 1,18,071.16 crore) was classified under Minor Head 800 'Other Expenditure'.

Similarly, receipts of ₹ 3,267.03 crore constituting 3.22 *per cent* of total Revenue Receipts (₹ 1,01,314.84 crore) was classified under Minor Head 800-Other Receipts in the accounts in comparison to the previous year amounting to ₹ 3,811.78 crore, constituting 4.27 *per cent* of the total Revenue Receipts (₹ 89,194.69 crore) was classified showing a significant improvement.

Cases where substantial proportion (more than 50 *per cent*) of the expenditure was classified under Minor Head 800-Other Expenditure are given in ***Table 4.5***.

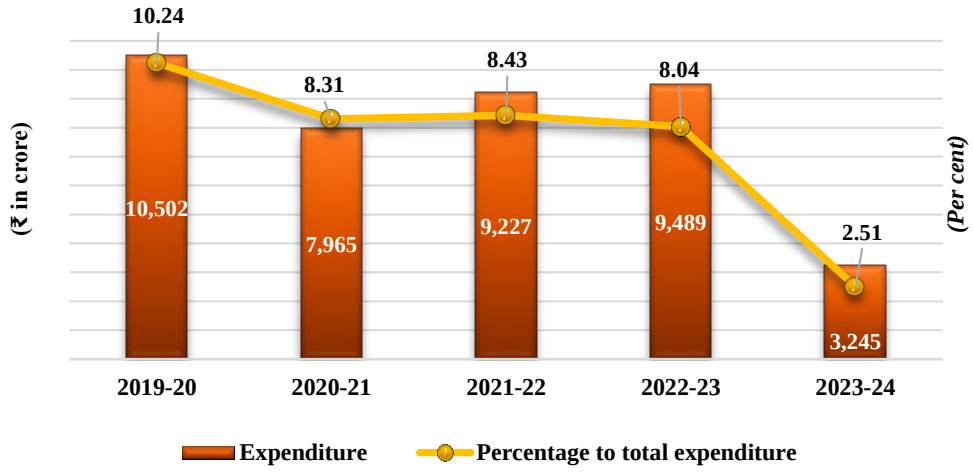
Table 4.5: Major Head-wise details of expenditure booked under Minor Head 800-Other Expenditure

(₹ in crore)

Sr. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1.	2075[2]	Miscellaneous General Services	0.88	0.51	57.95
2.	2700[3]	Major Irrigation	1,721.86	1,207.02	70.10
3.	2701	Medium Irrigation	222.07	181.67	81.81
Total			**1,944.81**	**1,389.20**	**71.43**

Operation of Minor Head 800-Other Expenditure is shown in ***Chart 4.1*** during 2019-24.

Chart 4.1: Operation of Minor Head 800 - Other Expenditure during 2023-24



The expenditure under Minor Head 800 decreased from 10.24 *per cent* in 2019-20 to 8.31 *per cent* in 2020-21. However, during 2021-22, it marginally increased to 8.43 *per cent* and further decreased to 8.04 *per cent* in 2022-23. In 2023-24, expenditure under the head has decreased to 2.51 *per cent.*

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

[3] Major Head 2700 & 2701 pertain to Interest on Capital, Energy Charges

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department stated that the matter would be taken up with concerned Departments for corrective action.

Issues related to measurement

4.8 Outstanding balances under Suspense and Remittances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items have been shown as gross debit and credit balances for the last three years, in ***Table 4.6***.

Table 4.6: Details of Outstanding Suspense and Remittances Balances

(₹ in crore)

(a) 8658- Suspense Accounts						
Minor Head	**2021-22**		**2022-23**		**2023-24**	
	Dr.	**Cr.**	**Dr.**	**Cr.**	**Dr.**	**Cr.**
101- Pay and Accounts Office Suspense	--	1.05	--	(-) 2.31	(-) 4.35	--
Net	**1.05(Cr.)**		**2.31(Dr.)**		**4.35(Cr.)**	
102- Suspense Accounts (Civil)	-	(-) 0.08	--	0.18	(-)0.10	0.01
Net	**0.08(Dr.)**		**0.18(Cr.)**		**0.11(Cr.)**	
107- Cash Settlement Suspense Account	36.09	18.14	15.64	10.20	16.27	15.58
Net	**17.95(Dr.)**		**5.44(Dr.)**		**0.69(Dr.)**	
109- Reserve Bank Suspense (Headquarters)	(-) 0.39	5.55	0.35	(-) 27.33	30.60	(-)12.71
Net	**5.94(Cr.)**		**27.68(Dr.)**		**43.31(Dr.)**	
110- Reserve Bank Suspense-Central Accounts Office	(-) 20.30	(-) 15.96	--	8.03	0.43	2.00
Net	**4.34(Cr.)**		**8.03(Cr.)**		**1.57(Cr.)**	
112- Tax Deducted at Source Suspense	1,347.84	1,088.91	1,729.38	1,572.53	2,251.33	1,844.20
Net	**258.93(Dr.)**		**156.85(Dr.)**		**407.13(Dr.)**	
(b) 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office.						
Minor Head	**2021-22**		**2022-23**		**2023-24**	
	Dr.	**Cr.**	**Dr.**	**Cr.**	**Dr.**	**Cr.**
102- Public Works Remittances	10,790.00	10,786.50	10,116.57	10,081.48	12,099.18	12,083.04
Net	**4 (Dr.)**		**35.09(Dr.)**		**16.14(Dr.)**	
103- Forest Remittances	202.28	202.71	334.72	332.74	278.05	278.34
Net	**0.43 (Cr.)**		**1.98(Dr.)**		**0.29(Cr.)**	

Source: Finance Accounts

4.9 Reconciliation of Departmental figures

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the figures of Receipts and Expenditure recorded in their books every month with the figures accounted for by the Principal Accountant General (Accounts and Entitlements).

During the year 2023-24, Revenue receipts amounting to ₹ 1,01,274.31 crore (99.96 *per cent* of total Revenue receipts) and Revenue expenditure amounting

to ₹ 1,11,826.03 crore (98.79 *per cent* of total Revenue expenditure) and Capital expenditure amounting to ₹ 15,728.30 crore (98.79 *per cent* of total Capital expenditure) were reconciled by the State Government.

4.10 Reconciliation of Cash Balances

The Cash Balance of the State Government up to 2023-24 as per Accounts of the Principal Accountant General (Accounts and Entitlements) {PAG (A&E)} was ₹ 373.36 crore (debit) while the same was reported as ₹ 81.90 crore (credit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 291.46 crore (debit) up to the year 2023-24. This was mainly due to pending reconciliation between treasury/ RBI/ Agency Bank and PAG (A&E).

4.11 Adverse Balance

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/ (-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganisation leading to creation of States/more accounting units, etc. In 2023-24, there was Adverse Balance of ₹ (-)13.50 crore, under Major Head 7610- Loans to Government servants etc, 800- Other Advances, 99- Wheat loan to State Service officers (Non-Gazetted).

Issues related to disclosure

4.12 Compliance to Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the CAG of India, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of Haryana in 2023-24 and deficiencies therein are detailed in ***Table 4.7.***

Table 4.7: Compliance to Accounting Standards

Sr. No.	Accounting Standard	Compliance by State Government	Compliance/deficiency
1	**IGAS 1**: *Guarantees Given by the Government – Disclosure requirements*	Complied (Statements 9 and 20 of Finance Accounts)	Detailed information like number of Guarantees for each institution has been furnished. However, no information regarding automatic debit mechanism and structured payment arrangements has been provided.
2	**IGAS 2:** *Accounting and Classification of Grants-in-Aid*	Complied (Statement 10 of Finance Accounts)	(i) Grants-in-aid of ₹ 4,499.30 crore have been shown as allocated for creation of capital assets. (ii) Information has been furnished in respect of Grants-in-Aid given in kind by the State Government.
3	**IGAS 3:** *Loans and Advances made by Governments*	Not Complied (Statement 18 of Finance Accounts)	Closing balances depicted in Statements 7 and 18 of the Finance Accounts as on 31 March 2024 were yet to be reconciled by the State Government. Detailed information of repayment in arrears of loanee entities has not been provided.

Source: Indian Government Accounting Standards and Finance Accounts.

4.13 Issues related to Compilation of Accounts

4.13.1 Reconciliation of Loans and Advances

Details received in respect of Loans and Advances by the Government of Haryana from different entities was not maintained by the Government of Haryana. Neither was any reconciliation in respect of these loans and advances carried out nor was the same possible in the absence of details such as individual loanee entity, repayment and interest. Absence of details carries the risk of non-recovery as well as impacting treatment in books of accounts. Repayment of Loans and Advances during 2023-24 was ₹ 301.15 crore. The balance of Loans and Advances as on 31 March 2024 stood at ₹ 14,328.46 crore.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured for reconciliation of loans and advances.

4.14 Delay in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the fields of Urban Development, Housing, Labour Welfare, Agriculture and Justice. The audit of accounts of 43 bodies in the State has been entrusted to the CAG of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature is indicated in ***Appendix 4.3***.

Out of 43 autonomous bodies, accounts of 12 autonomous bodies pertaining to the financial year 2022-23 or earlier years were not submitted to Audit as of June 2024. Delay in finalisation of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalised timely and submitted to Audit.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to take up the matter with the concerned autonomous bodies.

4.15 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 [CAG's (DPC) Act, 1971], the Government/heads of the Departments are required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purpose of assistance granted and total expenditure of the institutions.

182 annual accounts of 92 autonomous bodies/authorities where grants of ₹ 739.25 crore was given by the Government were awaited in Audit as of July 2024. In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attracted the provisions of Section 14 of the CAG's (DPC) Act, 1971.

The Government may consider adopting appropriate measures to ensure receipt of accounts from the grantee institutions at the end of every year in order to enable identification of institutions attracting audit by the CAG of India.

4.16 Departmentally managed commercial activities

The Government Departments performing activities of quasi-commercial nature are required to prepare proforma accounts annually in the prescribed format showing the working results of financial operations so that the Government can assess their working. The final accounts reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay tends itself to the risk of fraud and leakage of public money.

As of March 2024, three[4] such Departments had not prepared their accounts for the period ranging between 2009-10 and 2022-23. Government funds amounting to ₹ 13,878.08 crore[5] were invested in these Departments. Though the arrears in preparation of accounts have been repeatedly commented in the

[4] (i) National Text Book scheme since 2009-10 in Printing and Stationery Department; (ii) Grain Supply Scheme since 2019-20 in Food and Supplies Department and (iii) Haryana Roadways since 2022-23 in Transport Department.

[5] (i) National Text Book scheme: ₹ 17.97 crore; (ii) Grain Supply Scheme: ₹ 12,238.73 crore and (iii) Haryana Roadways: ₹ 1,621.38 crore.

earlier State Finances Audit Reports, no improvement had taken place in this regard.

4.17 Timeliness and Quality of Accounts

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

During 2023-24, no accounts were excluded from the monthly Civil Accounts by the Principal Accountant General (Accounts and Entitlements), Haryana on account of delays by the account rendering units.

Other Issues

4.18 Misappropriations, losses, thefts, etc.

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

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of July 2024. The Department-wise break up of pending cases is given in ***Table 4.8***.

Table 4.8: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	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	0	0	0	0	0	1	0
	Total	**52**	**69.95**	**2**	**10.61**	**45**	**56.42**	**5**	**2.92**

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in ***Table 4.9***.

Table 4.9: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	8	13.75	Theft cases	48	59.21
6-10	21	46.43			
11-15	2	1.01	Misappropriation/loss of Government material	4	10.74
16-20	3	6.59			
21-25	7	1.35			
26 and above	11	0.82			
Total	**52**	**69.95**	**Total pending cases as of June 2024**	**52**	**69.95**

Out of 52 cases of losses due to theft/misappropriation, 44 cases of ₹ 56.20 lakh were more than five years old, including 18 cases which were more than 20 years old.

During the exit conference (December 2024), the Additional Chief Secretary, Finance Department assured to examine the matter for corrective action.

4.19 Follow up action on State Finances Audit Report

According to the instructions issued (October 1995) by the Government of Haryana, Finance Department and reiterated in July 2001, the Administrative Departments were to initiate *suo motu* action on all paragraphs and reviews featuring in the Comptroller and Auditor General of India's Audit Reports. The Administrative Departments were also required to furnish Action Taken Notes to the Legislative Committees indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the Audit Reports to the Legislature. State Audit Finance Report for the year 2021-22 has been discussed on selective basis by the Public Accounts Committee (June 2023).

State Finances Audit Report for the year 2022-23 was laid before State Legislature on 13 November 2024.

4.20 Conclusions

Utilisation Certificates amounting to ₹ 17,019 crore (2,037 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 ₹ 369.67 crore (855 AC Bills) were awaited.

Twelve autonomous bodies did not submit their final accounts for considerable periods. As a result, their financial position could not be assessed.

In absence of annual accounts, it could not be ascertained whether 92 autonomous bodies/authorities where grants of ₹ 739.25 crore was given attracted provision of Section 14 of CAG's (DPC) Act, 1971.

Further, in 52 cases of theft, misappropriation, loss of Government material and defalcation (amounting to ₹ 69.95 crore), departmental action was pending for long periods.

4.21 Recommendations

1. The Government should ensure timely submission of utilisation certificates by the Departments in respect of the grants released for specific purposes.
2. The Government should ensure adjustment of Abstract Contingent bills within stipulated period, as required under the Rules.
3. The Finance Department should put in place a system to expedite the process of compilation and submission of annual accounts by the autonomous bodies.

4. 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 **(SHAILENDRA VIKRAM SINGH)**
Date: 26 March 2025 **Principal Accountant General (Audit), Haryana**

Countersigned

New Delhi **(K. SANJAY MURTHY)**
Date: 08 April 2025 **Comptroller and Auditor General of India**

APPENDICES

Appendix 1.1
State Profile
(Reference: Paragraph 1.1; Page 1)

A.	General Data		
Sr. No.	**Particulars**		**Figures**
1	Area[1]		44,212 sq. km.
2	Population[2]		3.06 crore
3	Density of Population (All India Density= 426.09 persons per sq. km.)		691.51 person per sq. km.
4	Population below poverty line[3] (All India Average= 21.92 *per cent*)		11.16 *per cent*
5	Literacy[4] (2011) (All India Average= 73 *per cent*)		75.60 *per cent*
6	Infant mortality[5] (per 1000 live births)(All India Average=28 per 1000 live births)		28
7	Life Expectancy at birth[6] (All India Average = 70.0 years)		69.9 years
8	Gross State Domestic Product (GSDP) 2023-24[7] at current prices		₹ 10,95,535 crore
9	Per capita GSDP CAGR[8] (2014-15 to 2023-24)	Haryana	9.20
10		General States	9.56
11	GSDP CAGR (2014-15 to 2023-24)	Haryana	10.75
12		General States	10.76
13	Population Growth of Haryana (2014 to 2024)		14.88
14	Population Growth[9] of All India (2014 to 2024)		11.26

B.	Financial data								
Particulars		**Figures (in *per cent*)**							
CAGR		**2014-15 to 2017-18**		**2018-19 to 2021-22**		**2021-22 to 2022-23**		**2022-23 to 2023-24**	
		States other than NE and Himalayan States	**Haryana**	**States other than NE and Himalayan States**	**Haryana**	**States other than NE and Himalayan States**	**Haryana**	**States other than NE and Himalayan States**	**Haryana**
a.	of Revenue Receipts	12.61	15.38	7.12	5.82	13.41	14.22	8.19	13.59
b.	of Own Tax Revenue	9.49	14.13	7.17	7.82	19.80	17.96	10.58	15.17
c.	of Non-Tax Revenue	6.52	25.45	5.44	(-) 2.49	12.94	18.23	14.62	(-) 7.31
d.	of Total Expenditure	12.05	17.98	7.57	5.81	12.53	9.14	10.56	10.49
e.	of Capital Expenditure	12.02	48.45	4.80	(-) 9.23	18.92	17.62	19.85	41.40
f.	of Revenue Expenditure	12.06	14.24	8.07	8.45	11.45	8.11	8.90	6.38
g.	of Revenue Expenditure on Education	9.33	8.13	7.34	6.92	13.21	16.81	5.11	(-) 6.81
h.	of Revenue Expenditure on Health	14.09	12.23	14.96	17.71	0.88	4.93	10.34	(-) 3.37
i.	of Salary and Wages	9.86	9.06	8.19	7.03	9.71	8.97	7.52	8.71
j.	of Pension	14.24	24.01	9.58	9.25	11.38	16.83	6.27	8.81

1 Forest Survey Report (2021)

2 Population Projections for India and States 2011-36 (Report of the Technical Group on Population Projections, July 2020) by National Commission on Population, Ministry of Health & Family Welfare.

3 Ministry of Statistics and programme implementation (Based on Tendulkar Methodology).

4 Economic Survey 2021-22.

5 SRS Bulletin (2020).

6 SRS based Abridged Life Tables 2016-20.

7 Ministry of Statistics and Programme Implementation, GoI.

8 Compounded Annual Growth Rate.

9 Population Projections by National Commission on Population, Ministry of Health & Family Welfare.

Appendix 1.2
(Reference: Paragraph 1.3.2; Page 10)
Summarised financial position of the State Government as on 31 March 2024

(₹ in crore)

As on 31 March 2023	Liabilities			As on 31 March 2024
2,52,780.77		**Internal Debt**		**2,80,772.24**
	2,19,185.53	Market Loans bearing interest	2,52,739.35	
	0.02	Market Loans not bearing interest	0.02	
	27,238.74	Loans from other Institutions, etc.	22,680.77	
	6,356.48	Special Securities issued to the National Small Saving Fund of the Central Government	5,352.10	
14,290.07		**Loans and Advances from Central Government**		**15,285.21**
		Pre 1984-85 Loans		
	5.99	Non-plan Loans	4.41	
	631.48	Loans for State Plan Schemes	456.43	
	13,652.60	Other Loans for States with Legislature Schemes	15,364.37	
1,000		**Contingency Fund**		**1,000**
18,663.82		**Small Savings, Provident Funds, etc.**		**18,762.25**
12,110.24		**Deposits**		**14,557.39**
10,258.96		**Reserve Funds**		**12,238.55**
425.44		**Suspense & Misc. Balances**		**-**
352.16		**Remittance balance**		**336.99**
3,09,881.46				**3,43,492.63**
As on 31 March 2023	**Assets**			**As on 31 March 2024**
1,40,604.60		**Gross Capital Outlay on Fixed Assets**		**1,56,410.71**
	38,020.05	Investments in shares of Companies, Corporations, etc.	38,278.21	
	1,02,584.55	Other Capital Outlay	1,18,132.50	
Nil		**Contingency Fund (unrecouped)**		**545.95**
10,574.39		**Loans and Advances**		**14,238.46**
	832.24	Loans for Power Projects	730.49	
	9,607.11	Other Development Loans	13,440.68	
	135.04	Loans to Government Servants and miscellaneous loans	157.29	
0.74		**Advances**		**0.74**
Nil		**Suspense and Miscellaneous Balances**		**19.72**
		Remittance Balances		
3,833.55		**Cash**		**5,438.02**
	0.54	Cash in Treasuries and Local Remittances	0.54	
	(-) 716.63	Deposits with Reserve Bank	373.36	
	3.91	Departmental cash balances	4.03	
	0.11	Permanent advances	0.11	
	1,310.12	Cash Balance Investment	1,272.60	
	3,235.50	Reserve Fund Investment	3,787.38	
1,54,868.18		**Deficit on Government Accounts**		**1,66,749.03**
	17,211.52	(i) Revenue Surplus/deficit of the Current year	11,880.86	
	1,37,656.64	(ii) Accumulated deficit up to preceding year	1,54,868.16	
	0.02	Difference due rounding (as per Finance Accounts)	0.01	
3,09,881.46	**Total**			**3,43,492.63**

Source: Finance Accounts

Appendix 2.1
(Reference: Paragraph 2.2; Page 18)
Abstract of receipts and disbursements for the year 2023-24

(₹ in crore)

Receipts				Disbursements			
	2022-23		2023-24		2022-23		2023-24
Section A: Revenue							
I. Revenue Receipts	**89,194.69**		**1,01,314.84**	**I. Revenue Expenditure**	**1,06,406.21**		**1,13,195.70**
Tax Revenue	62,960.80	72,511.12		**General Services**	**42,068.66**		**45,398.26**
Non-Tax Revenue	8,742.63	8,103.00		**Social Services**	**43,680.38**		**43,777.53**
State's share of Union Taxes	10,378.00	12,345.35		Education, Sports, Art and Culture	18,039.49	16,816.61	
Non-Plan Grants	-			Health and Family Welfare	6,298.28	6,086.42	
Grants for State Plan Schemes	-			Water Supply, Sanitation, Housing and Urban Development	6,271.46	6,427.66	
Grants for Central and Centrally Sponsored Plan Schemes	-			Information and Broadcasting	243.84	333.57	
Centrally Sponsored Schemes	2,919.81	2,768.56		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	557.75	626.12	
Finance Commission Grants	1,617.56	1,973.33		Labour and labour Welfare	1,183.21	866.44	
Other Transfer/Grants to States	2,575.89	3,613.48		Social Welfare and Nutrition	11,072.00	12,607.06	
				Others	14.35	13.65	
				Economic Services	**20,657.17**		**24,019.91**
				Agriculture and allied activities	4,806.89	4,909.65	
				Rural Development	2,459.35	3,658.13	
				Irrigation and Flood Control	2,425.34	2,615.02	
				Energy	7,072.20	7,953.07	
				Industry and Minerals	689.67	797.29	
				Transport	3,072.12	3,929.15	
				Science, Technology and Environment	30.10	37.57	
				Other General Economic Services	101.50	120.03	
				Grants-in-aid and Contributions			
II. Revenue Deficit carried over to Section B	**17,211.52**		**11,880.86**	**Revenue surplus carried over to Section B**			
Total Section A	**1,06,406.21**		**1,13,195.70**		**1,06,406.21**		**1,13,195.70**
Section B – Others							
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	**4,946.11**		**3,833.55**	**III. Opening overdraft from Reserve Bank of India**			
IV. Miscellaneous Capital Receipt	**73.91**		**114.83**	**IV. Capital Outlay**	**11,664.95**		**15,920.94**
				General Services	**552.80**		**640.61**
				Social Services	**3,755.82**		**4,437.93**
				Education, Sports, Art and Culture	389.03	574.52	
				Health and Family Welfare	1,381.89	1,154.36	
				Water Supply, Sanitation, Housing and Urban Development	1,848.20	2,589.44	
				Information and Broadcasting	22.22	60.49	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.45	6.23	
				Social Welfare and Nutrition	81.33	37.61	
				Others	32.70	15.28	

Receipts				Disbursements			
	2022-23		2023-24		2022-23		2023-24
				Economic Services	**7,356.33**		**10,842.40**
				Agriculture and allied activities	(-)88.51	2,997.71	
				Rural Development	407.27	1,232.16	
				Irrigation and Flood Control	2,171.19	2,623.65	
				Energy	8.00	234.04	
				Industry and Minerals	157.72	183.19	
				Transport	4,391.39	3,355.46	
				Science and Technology	0	0	
				General Economic Services	309.27	216.19	
V. Recoveries of Loans and Advances	**237.75**		**301.15**	**V. Loans and Advances disbursed**	**2,462.07**		**4,055.22**
From Power Projects	119.83	101.75		For Power Projects	2.83	0	
From Government Servants	76.93	74.93		To Government Servants	84.28	97.17	
From others	40.99	124.47		To others	2,374.96	3,958.05	
VI. Revenue Surplus brought down				**VI. Revenue Deficit brought down**	**17,211.52**		**11,880.86**
VII. Public Debt Receipts	**80,649.29**		**88,720.82**	**VII. Repayment of Public Debt**	**53,021.28**		**59,194.20**
External debt				External debt			
Internal Debt other than Ways and Means Advances and Overdraft	58,244.75	60,981.54		Internal debt other than Ways and Means Advances and Overdraft	31,672.22	32,990.08	
Transaction under Ways and Means Advances	21,134.24	25,994.12		Transaction under Ways and Means Advances	21,134.24	25,994.12	
Loans and Advances from Central Government	1,270.30	1,745.16		Repayment of Loans and Advances to Central Government	214.82	210.00	
VIII. Appropriation to contingency fund				**VIII. Appropriation to contingency fund**			
IX. Amount transferred from contingency fund	**0**	**0**	**0**	**IX. Expenditure from contingency fund**	**0**	**545.95**	**545.95**
X. Public Accounts Receipts	**70,111.14**		**78,101.78**	**X. Public Account Disbursements**	**67,824.81**		**74,036.94**
Small Savings, Provident Fund, etc.	3,620.00	3,484.04		Small Savings, Provident Funds, etc.	3,350.63	3,385.61	
Reserve Funds	1,801.05	2,523.27		Reserve Funds	391.00	543.67	
Suspense and Miscellaneous	1,745.40	1,849.07		Suspense and Miscellaneous	1,561.35	2,294.23	
Remittances	10,451.30	12,361.36		Remittances	10,413.74	12,376.53	
Deposits and Advances	52,493.39	57,884.04		Deposits and Advances	52,108.09	55,436.90	
XI. Closing overdraft from Reserve Bank of India				**XI. Cash Balance at end**	**3,833.55**		**5,438.02**
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-) 716.63	373.36	
				Departmental Cash Balance including Permanent Advances, etc.	4.02	4.14	
				Cash Balance Investment	1,310.12	1,272.60	
				Earmarked investments	3,235.50	3,787.38	
Difference due to rounding				Difference due to rounding	0.02	0.00	
Total - Section B	**1,56,018.20**		**1,71,072.13**	**Total**	**1,56,018.20**		**1,71,072.13**

Appendix 2.2
(Reference: Paragraph 2.3.2.1; Page 21)
Time Series Data on State Government finances

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1. Revenue Receipts	**67,858**	**67,561**	**78,092**	**89,194**	**1,01,315**
(i) Own Tax Revenue	**42,825 (63)**	**41,914 (62)**	**53,377 (68)**	**62,961 (71)**	**72,511 (72)**
Taxes on Sales, Trade, etc.	8,398 (19)	8,660 (21)	11,221(21)	11,262 (18)	11,331 (16)
State Excise	6,323 (15)	6,864 (16)	7,934 (15)	9,673 (15)	11,326 (16)
Taxes on Vehicles	2,916 (7)	2,495 (6)	3,265 (6)	4,231 (7)	4,904 (7)
Stamps duty and Registration fees	6,013 (14)	5,157 (12)	7,598 (14)	8,607 (14)	10,529 (14)
Land Revenue	20	17	21	23	22
Taxes on goods and passengers	16	4	6	3	7
Taxes and duties on Electricity	262 (1)	476 (1)	404 (1)	578 (1)	424
State Goods and Services Tax	18,873 (44)	18,236 (44)	22,922(43)	28,577 (45)	33,960 (47)
Other Taxes	4	5	6	7	8
(ii) Non-Tax Revenue	**7,400 (11)**	**6,961 (10)**	**7,394 (9)**	**8,742 (10)**	**8,103 (8)**
(iii) State's share in Union taxes and duties	**7,111 (10)**	**6,438 (10)**	**9,722 (12)**	**10,378 (12)**	**12,345 (12)**
(iv) Grants-in-aid from Government of India	**10,522 (16)**	**12,248 (18)**	**7,599 (10)**	**7,113 (8)**	**8,356 (8)**
2. Miscellaneous Capital Receipts	**54**	**63**	**67**	**74**	**115**
3. Recoveries of Loans and Advances	**5,393**	**432**	**500**	**238**	**301**
4. Total Revenue and Non debt capital receipt (1+2+3)	**73,305**	**68,056**	**78,659**	**89,506**	**1,01,731**
5. Public Debt Receipts	**44,432**	**53,817**	**55,106**	**80,649**	**88,721**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	43,068 (97)	44,363 (83)	44,793 (81)	58,245 (72)	60,982 (69)
Transactions under Ways and Means Advances and Overdraft	1,262 (3)	4,977 (9)	2,776(5)	21,134 (26)	25,994 (29)
Loans and Advances from Government of India	102	4,477[1] (8)	7,537[2] (14)	1,270 (2)	1,745 (2)
6. Total Receipts in the Consolidated Fund (4+5)	**1,17,737**	**1,21,873**	**1,33,765**	**1,70,155**	**1,90,452**
7. Contingency Fund Receipts	**Nil**	**800**	**900**	**0**	**0**
8. Public Accounts receipts	**45,047**	**53,761**	**55,671**	**70,111**	**78,102**
9. Total receipts of the State (6+7+8)	**1,62,784**	**1,76,434**	**1,90,336**	**2,40,266**	**2,68,554**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**84,848**	**89,946**	**98,425**	**1,06,406**	**1,13,196**
General Services (including Interests payments)	31,884 (38)	34,734 (39)	37,948 (38)	42,069 (40)	45,398 (40)
Economic Services	19,238 (22)	19,048 (21)	19,549 (20)	20,657 (19)	24,020 (21)
Social Services	33,726 (40)	36,164 (40)	40,928(42)	43,680 (41)	43,778 (39)
Grants-in-aid and contributions	0	0	0	0	0
11. Capital Expenditure	**17,666**	**5,870**	**11,046**	**11,665**	**15,921**
General Services	586 (3)	388 (7)	562 (5)	553 (5)	641 (4)
Economic Services	13,846 (79)	2,496 (42)	5,013 (45)	7,356 (63)	10,842 (68)
Social Services	3,234 (18)	2,986 (51)	5,471 (50)	3,756 (32)	4,438 (28)
12. Disbursement of Loans and Advances	**1,309**	**926**	**966**	**2,462**	**4,055**
13. Total (10+11+12)	**1,03,823**	**96,742**	**1,10,437**	**1,20,533**	**1,33,172**
14. Repayments of Public Debt	**15,776**	**29,498**	**25,473**	**53,021**	**59,194**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14,250 (90)	24,191 (82)	22,542 (88)	31,672 (60)	32,990 (56)
Transactions under Ways and Means Advances and Overdraft	1,262 (8)	4,977 (17)	2,776 (11)	21,134 (40)	25,994 (44)
Loans and Advances from Government of India	264 (2)	330 (1)	155 (1)	215	210
15. Appropriation to Contingency Fund	**Nil**	**800**	**0**	**0**	**0**
16. Total disbursement out of Consolidated Fund (13+14+15)	**1,19,599**	**1,27,040**	**1,35,910**	**1,73,554**	**1,92,366**
17. Contingency Fund disbursements	**Nil**	**Nil**	**900**	**0**	**546**
18. Public Accounts disbursements	**42,171**	**50,245**	**51,728**	**67,825**	**74,037**
19. Total disbursement by the State (16+17+18)	**1,61,770**	**1,77,285**	**1,88,538**	**2,41,379**	**2,66,949**

[1] Includes ₹ 4,352 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

[2] Includes ₹ 7,394 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

	2019-20	2020-21	2021-22	2022-23	2023-24
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	**(-) 16,990**	**(-) 22,385**	**(-) 20,333**	**(-) 17,212**	**(-) 11,881**
21. Fiscal Deficit(-)/Surplus(+) {4-(13+15)}	**(-) 30,518**	**(-) 29,486**	**(-) 31,778**	**(-) 31,027**	**(-) 31,441**
22. Primary Deficit (-)/surplus (+) (21+23))	**(-) 14,930**	**(-) 12,371**	**(-) 13,416**	**(-) 10,931**	**(-) 9,836**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	**15,588**	**17,115**	**18,362**	**20,096**	**21,605**
24. Financial Assistance to local bodies etc.	**11,337**	**13,012**	**12,446**	**11,673**	**12,139**
25. Ways and Means Advances (WMA)/Overdraft availed (days)	**1,262 (11)**	**4,977(42)**	**2,776**	**21,134**	**25,994**
26. Interest on WMA/Overdraft	**0.42**	**1.31**	**0.29**	**10.36**	**9.03**
27. Gross State Domestic Product (GSDP)[3]	**7,32,195**	**7,41,850**	**8,70,665**	**9,94,154**	**10,95,535**
28. Outstanding Fiscal liabilities (year-end)	**2,15,562**	**2,38,708[4]**	**2,63,950[5]**	**2,93,122**	**3,26,622**
29. Outstanding guarantees including interest (year-end)	**20,738**	**23,053**	**24,343**	**23,058**	**24,215**
30. Number of incomplete projects	**26**	**48**	**19**	**9**	**17**
31. Capital blocked in incomplete projects (₹ in crore)	**221.57**	**546.30**	**190.05**	**73.18**	**212.81**
I Resource Mobilisation					
Own Tax revenue/GSDP	0.058	0.057	0.061	0.064	0.066
Own Non-Tax Revenue/GSDP	0.010	0.010	0.009	0.009	0.007
Central Transfers/GSDP	0.010	0.009	0.011	0.011	0.011
II Expenditure Management					
Total Expenditure/GSDP	0.141	0.133	0.127	0.122	0.122
Total Expenditure/Revenue Receipts	1.530	1.432	1.414	1.351	1.314
Revenue Expenditure/Total Expenditure	0.817	0.930	0.891	0.883	0.850
Expenditure on Social Services/Total Expenditure	0.356	0.405	0.420	0.394	0.362
Expenditure on Economic Services/Total Expenditure	0.331	0.228	0.230	0.245	0.277
Capital Expenditure/Total Expenditure	0.170	0.061	0.100	0.097	0.120
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.165	0.057	0.095	0.092	0.115
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.023	(-) 0.031	(-) 0.023	(-) 0.017	(-) 0.011
Fiscal deficit/GSDP	(-) 0.041	(-) 0.040	(-) 0.037	(-) 0.032	(-) 0.029
Primary Deficit (surplus)/GSDP	(-) 0.020	(-) 0.017	(-) 0.015	(-) 0.011	(-) 0.009
Revenue Deficit/Fiscal Deficit	0.557	0.759	0.640	0.555	0.378
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.292	0.327	0.304	0.298	0.298
Fiscal Liabilities/RR	3.177	3.533	3.380	3.286	3.224
V Other Fiscal Health Indicators					
Return on Investment	87.01	163.14	1,007.59	192.00	290.00
Financial Assets/Liabilities	0.56	0.52	0.51	0.50	0.51

3 Ministry of Statistics and Programme Implementation, GoI.

4 Excluding GoI back-to-back loans of ₹ 4,352 crore during the year 2020-21 to State from GoI in lieu of GST compensation shortfall.

5 Excluding GoI back-to-back loans of ₹ 11,746 crore (₹ 4,352 crore during the year 2020-21 and ₹ 7,394 crore during the year 2021-22 as back-to-back loans to State from GoI in lieu of GST compensation shortfall).

Appendix 2.3
(Reference: Paragraph 2.3.2.2 (iii); Page 24)
Arrears of revenue as on 31 March 2024 in some principal heads of revenue receipts

(₹ in crore)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2024	Amount outstanding for more than five years as on 31 March 2024	Status of recovery as intimated by the Department												
				Stayed by Court	Stayed by Govt.	Demands covered by recovery of certificates	Insolvent dealer	To be written off	Rectification/ Review/ Appeal	Cases in Court	Other reasons	Official Liquidator/ BIFR[6]	Inter-State arrears	Inter District arrears	In Install-ments	At different stage of action
Arrears in Tax Revenue																
1	Tax on entry of goods into local areas (Local Area Development Tax)	203.38	203.24	177.93	-	-	-	-	-	0.05	4.98	0.05	-	-	-	20.37
2	Goods and Service Tax	6,920.99	6,920.99	-	-	-	-	-	-	-	-	-	-	-	-	6,920.99
3	State Excise	663.85	267.19	30.10	-	-	-	0.67	-	46.98	70.92	-	36.95	108.27	-	369.96
4	Taxes on sales, trade/VAT, etc.	30,437.24	12,581.07	1,033.19	65.14	-	38.38	112.02	1,429.93	3,580.87	1,734.07	3,035.91	390.17	112.95	0.10	18,904.51
5.	Stamp and Registration Fee	66.57	6.17	-	-	-	-	-	-	-	-	-	-	-	-	66.57
6	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.11	11.11	8.52	-	-	-	0.01	-	0.21	-	2.33	-	-	-	0.04
Total		**38,303.14**	**19,989.77**	**1,249.74**	**65.14**	**-**	**38.38**	**112.70**	**1,429.93**	**3,628.11**	**1,809.97**	**3,038.29**	**427.12**	**221.22**	**0.10**	**26,282.44**
Arrears in Non-Tax Revenue																
1.	Civil Aviation	0.97	0.00	-	-	-	-	-	-	-	-	-	-	-	-	0.97
2.	State Transport	56.44	20.98	-	-	-	-	-	-	-	-	-	1.67	54.77	-	-
3.	Local Audit	43.76	32.24	-	-	-	-	-	-	-	-	-	-	-	-	43.76
4.	Supply & Disposals	0.71	0.20	-	-	-	-	-	-	-	-	-	-	-	-	0.71
5.	Mines & Geology	2,645.25	946.85	516.17	-	513.79	-	0.26	-	3.03	1,372.51	-	0.48	220.91	-	18.09
6.	Police	140.88	40.89	-	-	-	-	-	-	-	-	-	-	-	-	133.50
Total		**2,888.01**	**1,041.16**	**516.17**	**0.00**	**513.79**	**0.00**	**0.26**	**0.00**	**3.03**	**1,372.51**	**0.00**	**2.15**	**275.68**	**0.00**	**197.03**
Grand Total		**41,191.15**	**21,030.93**	**1,765.91**	**65.14**	**513.79**	**38.38**	**112.96**	**1,429.93**	**3,631.14**	**3,182.48**	**3,038.29**	**429.27**	**496.90**	**0.10**	**26,479.47**

Source: Information provided by State Excise and Taxation Department

6 Board of Industrial and Financial Reconstruction

Appendix 2.4
(Reference: Paragraph 2.4.3.2 (ii); Page 46)
Government Investment as per Finance Accounts vis-à-vis records of Public Sector Undertakings (Statement No.16 and 19) for the year 2023-24

(₹ in crore)

Sr. No.	Name of PSU	As per Finance Accounts (S-16)	As per Company Accounts (S-19)	Difference
1	Haryana Financial Corporation	204.22	202.01	-2.21
2	Dakshin Haryana Bijli Vitran Nigam Limited	9,587.68	13,462.51	3,874.83
3	Haryana Power Generation Corporation Limited, Panchkula	3,670.99	3,270.80	-400.19
4	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh	52.79	50.53	-2.26
5	Haryana Dairy Development Corporation Limited, Chandigarh	4.77	5.57	0.80
6	Haryana Scheduled Castes and Finance Development Corporation	33.84	26.14	-7.70
7	Haryana Police Housing Corporation	69.82	25.00	-44.82
8	Haryana Roadways Engineering Corporation Limited, Gurugram	8.51	6.85	-1.66
9	Haryana Seed Development Corporation Limited, Chandigarh	2.75	2.76	0.01
10	Haryana State Electronics Development Corporation Limited, Chandigarh	157.90	9.89	-148.01
11	Haryana State Handloom and Handicraft Corporation Limited, Chandigarh	2.62	2.65	0.03
12	Haryana State Industrial Development Corporation Limited, Chandigarh	76.10	72.36	-3.74
13	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh	70.12	122.04	51.92
14	Haryana State Small Industries and Export Corporation Limited, Chandigarh	1.40	1.81	0.41
15	Haryana Tanneries Limited, Jind	0.22	1.17	0.95
16	Haryana Tourism Corporation Limited, Chandigarh	Nil	37.76	37.76
17	Haryana Vidyut Prasaran Nigam Limited Panchkula	3,641.97	4,306.05	664.08
18	Haryana Women Development Corporation Limited, Chandigarh	14.86	15.51	0.65
19	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula	11,131.04	15,230.63	4,099.59
20	Haryana Mass Rapid Transport Corporation	Nil	14.40	14.40
21	Haryana Medical Services Limited	Nil	5.00	5.00
22	Haryana Rail Infrastructure Development Corporation Limited	1,215.50	344.22	-871.28
23	Haryana State Industries & Infrastructure Development Corporation Limited	0.08	0.12	0.04
24	Drone Imaging and Information Services of Haryana Limited	10.10	10.00	-0.10
25	Haryana Kaushal Rozgar Nigam Limited	Nil	2.00	2.00
26	Haryana Knowledge Corporation	0.60	Nil	-0.60
27	Haryana State Financial Service Limited	113.00	105.00	-8.00
Total		**30,070.88**	**37,332.78**	**7,261.90**

Appendix 2.5
(Reference: Paragraph 2.4.3.2 (iii); Page 46)
Details of Public Private Partnership Infrastructure projects

Sr. No.	Project name	Department/Agency	Estimated cost (₹ in crore)	Structure	Date of award	Likely date of completion
1.	Upgradation of 1396 Government ITI's	Skill Development and industrial Training Department	130.00	-	2007-2012	2037-2042 (Including moratorium period of 20 years). Revenue of ₹ 14.85 crore has been generated by concerned 52 Government ITI being upgraded under this project for the period upto 31 March 2023.
2.	Radiological services	Health	20.00	-	July 2014	CT Scan services made functional in 17 Districts and MRI facilities in five Districts. Tender for CT scan for two more district and for MRI for five more districts has been floated.
3.	Hemodialysis	Health	17.00	-	December 2015	Dialysis Services are functional in 20 districts.
4.	Cath lab Services	Health	7.00	-	March 2016	Cath lab services are functional in four Districts Hospitals. Tender has been floated three more districts.
5.	13 Projects for Development of Integrated Solid Waste Management in Haryana State	Urban local Bodies	1,695.00	DBFOT (Design, Build, Finance, Operate and Transfer basis)		One Integrated Solid Waste Management Project (Sonepat) completed on 16 August 2021. Out of remaining 12 projects, four are ongoing and eight are planned.
Total			**1,869.00**			

(Source- Information received from Department concerned and SPSEs)

Appendix 3.1

(Reference: Paragraph 3.1.3 (iii)(a); Page 83)

Details of the schemes for which provision of ₹ five crore and above was made in Budget Estimates but withdrawn in Revised Estimates

(₹ in crore)

Sr. No.	Scheme Name	Budget Estimate
Grant No.-3-General Administration/Elections		
1	Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO-REV) [P-01-03-2052-51-090-90-51]	10.00
Grant No.- 04 Revenue/ Excise and Taxation		
2	Performance Linked Outlay (PLO) for Revenue (FCR-POL-REV) [P-01-04-2245-80-001-95-51]	10.00
Grant No.05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution / AGOT/ Legal Service Authority)		
3	Performance Linked Outlay (PLO) for Police - (POL-PLO-REV) [P-01-05-2055-51-001-97-51]	200.00
4	Performance Linked Outlay (PLO) for Police (POL-PLO-CAP) [P-01-05-4055-51-207-95-51]	208.50
Grant No.6-Finance/ Planning and Statistics		
5	Loans from State Bank of India and other Banks [P-01-06-2049-01-200-95-51]	100.00
Grant No.10- Agriculture/Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/Ecology and Environment		
6	Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO-REV) [P-01-10-2401-51-001-94-51]	76.00
7	Sugarcane Development in Haryana [P-01-10-2401-51-108-94-51]	14.58
8	Scheme for Horticulture Crops Insurance in Haryana renamed as *Mukhyamantri Bagwani Bima* Yojana [P-01-10-2401-51-119-63-51]	10.00
9	Performance Linked Outlay (PLO) for Forest (FRT-PLO-REV) [P-01-10-2406-01-001-94-51]	40.00
Grant No.11-Food and Supplies/Co-operation		
10	Assistance to Haryana State Cooperative Agriculture and Rural Development Bank [P-01-11-2425-51-107-78-51]	40.00
Grant No.12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development		
11	Performance linked outlay (PLO) for Department of Elementary Education (EDP-PLO-REV) [P-01-12-2202-01-001-93-51]	100.00
12	Performance linked outlay (PLO) for Department of Secondary Education (EDS-PLO-REV) [P-01-12-2202-02-001-92-51]	300.00
13	Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV) [P-01-12-2202-03-001-96-51]	50.00
14	Performance Linked Outlay (PLO) for Technical Education (TED-PLO-REV) [P-01-12-2203-51-001-89-51]	5.00
15	Establishment of National Institute of Fashion Technology, Panchkula [P-01-12-2203-51-112-92-51]	10.00
16	Performance Linked Outlay (PLO) of EDS Education (Secondary) (EDSPLO- CAP) [P-01-12-4202-01-202-96-51]	50.00
Grant No.14-Health/ DMER/ AYUSH/ ESI/ FDA		
17	Performance Linked Outlay (PLO) for Department of Health (DHS-PLOREV) [P-01-14-2210-01-001-92-51]	5.00
18	Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO-REV) [P-01-14-2210-05-105-72-51]	10.00
19	Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA-PLO-REV) [P-01-14-2210-06-104-97-51]	50.00
20	Performance Linked Outlay (PLO) for Employees State Insurance (ESI-PLO-CAP) [P-01-14-4210-01-102-99-51]	131.00
21	Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP) [P-01-14-4210-03-105-86-51]	233.00
22	Loans to Health Science University Karnal [P-01-14-6210-03-105-97-51]	108.00
Grant No.15-Labour/ Employment/ Skill Development & Industrial Training		
23	Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-REV) [P-01-15-2230-03-001-90-51]	10.00
24	Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-CAP) [P-01-15-4250-51-800-87-51]	100.00
Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen		
25	Performance Linked Outlay (PLO) for Department of Welfare of Scheduled Caste & Backward Classes (WSBPLO-REV) [P-01-16-2225-01-001-92-51]	200.00

Sr. No.	Scheme Name	Budget Estimate
Grant No.17-Buildings and Roads/ Transport/ Civil Aviation		
26	Performance Linked Outlay (PLO) for PWD (B&R) (BAR-PLO-REV) [P-01-17-2059-80-001-87-51]	120.00
27	Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV) [P-01-17-3055-51-001-97-51]	50.00
28	Construction of Judicial Complex at Bawal at Rewari [P-01-17-4059-60-051-60-51]	5.00
29	Performance Linked Outlay (PLO) for Department PWD(B&R) (BAR-PLO-CAP) [P-01-17-4059-80-001-98-51]	754.81
30	Performance Linked Outlay (PLO) for Transport (TRA-PLO-CAP) [P-01-17-5055-51-050-76-51]	150.00
Grant No.- 18-Information and Publicity/ Electronics & Information Technology/Printing and Stationery		
31	Printing and Stationery [P-01-18-4058-51-103-98-51]	6.00
32	Purchase of Land and construction of Building for Cultural Heritage Centre, Regional Centre, etc. [P-01-18-4202-04-101-98-51]	20.00
Grant No.19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology		
33	Dam Rehabilitation and Improving Project (DRIP) for Bhakra Beas Management Board [P-01-19-4700-11-800-97-51]	5.00
34	Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP) [P-01-19-4700-80-800-98-51]	500.00
Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department		
35	Performance Linked Outlay (PLO) for Public Health Engineering (PUHPLO- REV) [P-01-20-2215-01-001-89-51]	450.00
36	Shyama Prasad Mukherjee Rurban Mission (SPMRM) [P-02-20-2515-51-106-97-51]	50.00
37	Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP) [P-01-20-4215-01-800-96-51]	350.00
38	Performance Linked Outlay (PLO) of DLB-Director Urban Local Bodies (CAP) [P-01-20-4217-60-001-98-51]	800.00
39	Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) [P-01-20-4515-51-101-98-51]	94.00
Total		**5,425.89**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.2

(Reference: Paragraph 3.1.3 (iii)(b); Page 83)

Details of the schemes for which provision of ₹ 10 crore and above was reduced in Revised Estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate
Grant No.01- Vidhan Sabha			
1	Purchase of Land/Construction of Building for Haryana Vidhan Sabha [P-01-01-4059-01-051-57]	50.00	0.01
Grant No.- 04 Revenue/ Excise and Taxation			
2	Reimbursement of legal expenses [P-01-04-2043-51-800-99-97]	10.00	0.20
3	Purchase of Land and Construction work of Directorate of Fire Service Haryana (Panchkula) [P-01-04-4059-01-051-64-51]	30.00	6.00
Grant No.05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority)			
4	Haryana State Emergency Response System [P-03-05-2055-51-109-95-51]	10.00	0.01
5	Crime and Criminal Tracking Network and System (CCTNS) Renamed as *Nirbhya*/Cyber Crime Prevention against Women and Children (CCPWC). Assistance to State for Narcotics [P-03-05-2055-51-114-96-51]	10.00	0.01
Grant No.06-Finance/ Planning and Statistics			
6	Construction of Vitt Bhawan [P-01-06-4059-01-051-60-51]	107.00	1.00
Grant No.-07- Loans and Advances by State Government			
7	Loans to Haryana State Agricultural Marketing Board (HSAMB) [P-01-07-6501-51-190-99-51]	99.00	15.00
8	Setting up of power generation and ethanol Plant in Cooperative Sugar Mills. [P-01-07-6860-04-101-95-51]	300.00	16.00
9	Advance under Discretionary Quota[P-01-07-7610-51-201-99-98]	43.00	10.00
Grant No.-10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/Forest and Wild Life/ Ecology and Environment			
10	Scheme for providing implements/ machinery on subsidy to the group of farmers and SC farmers[P-01-10-2401-51-789-89-51]	20.05	10.00
11	Purchase of land and construction of Building for Mines and Geology Directorate[P-01-10-4059-01-051-58-51]	10.00	0.10
Grant No.11-Food and Supplies/ Co-operation			
12	Construction of Godowns-NABARD Contribution [P-01-11-4408-02-101-99-99]	19.00	0.10
13	Construction of Godowns [P-01-11-4408-02-101-99-51]	10.00	0.02
14	Government contribution to the share capital of Harco Bank. [P-01-11-4425-51-107-97-51]	50.00	10.00
Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development			
15	Rajiv Gandhi National Creche Scheme [P-02-12-2235-02-102-69-51]	20.00	12.01
16	Financial Assistance to Scheduled Caste Women (Pradhan Mantri Matru Vandana Yojna) [P-02-12-2236-02-789-96-51]	15.00	4.00
17	Construction of Senior Secondary and High Schools Building under NABARD [P-01-12-4202-01-202-97-51]	45.00	10.00
18	Setting up of Science City at Sonipat Renamed as Setting up of National Science City at Haryana [P-01-12-5425-51-600-99-51]	50.00	0.01
19	Setting up of Science Centre at Ambala Cantt. Renamed as Setting up of *Aryabhatta Vigyan* Kendra at Ambala [P-01-12-5425-51-600-98-51]	25.00	0.01
Grant No.- 13- Sports and Youth Welfare/ Art and culture/Tourism			
20	Sports and Physical Fitness Authority of Haryana [P-01-13-2204-51-188-99-51]	10.00	0.05

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate
21	Loans to Sports University of Haryana Rai, Haryana Sonipat [P-01-13-6202-01-203-98-51]	50.00	0.01
Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA			
22	Haryana State Health Resource Centre for Quality Improvement of Health Institution & HMIS[P-01-14-2210-01-110-37-51]	21.35	5.00
23	Implementation of NPCDCS (National Programme for Prevention and Control of Cancer and Stroke) and NPHCE. (National Programme for Health Care for Elderly) [P-02-14-2210-01-110-43-51]	15.00	1.00
24	Upgradation of Standards of Administration Central Finance Commission[P-03-14-2210-01-110-70-51]	548.77	48.77
25	Cashless Medical treatment to employees, pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority) [P-01-14-2210-80-199-97-51]	100.00	70.00
26	Construction work of Directorate of Medical Education & Research Haryana (Panchkula) [P-01-14-4059-01-051-65-51]	15.00	0.01
27	Construction Work of Dental College at Nalhar-Construction of Building [P-01-14-4210-03-105-90-99]	60.00	1.00
28	Construction work of Nursing Training Schools/Colleges in the State- Construction of Building [P-01-14-4210-03-105-89-99]	40.00	10.00
29	Establishment of Government Medical College, Chhainsa (Faridabad) [P-01-14-4210-03-105-85-51]	10.00	0.01
Grant No.-15-Labour/ Employment/ Skill Development & Industrial Training			
30	Grant -in-aid for Social Security Board for Unorganized Workers [P-01-15-2230-01-190-99-51]	60.01	0.01
31	Skill Strengthening for Industrial Value Enhancement (STRIVE) [P-03-15-2230-03-003-61-51]	30.00	0.01
32	Pradhan Mantri Kaushal Vikas Yojna [P-03-15-2230-03-190-99-51]	13.10	0.01
Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen			
33	Purchase of Institutional plot for construction of building of Directorate Swaran Jayanti) [P-01-16-4235-02-101-93-51]	20.00	0.01
34	Home for Aged and In firms Rewari, (Swaran Jayanti Project) Renamed as Old Age Homes [P-01-16-4235-02-104-99-51]	10.00	1.00
Grant No.- 17-Buildings and Roads/ Transport/ Civil Aviation			
35	NSOP UDAN (Non-Scheduled Operator Permit [P-01-17-3053-01-190-99-98]	10.00	0.10
36	Buildings (Public libraries) [P-01-17-4202-04-105-99-51]	10.00	0.04
37	Equity Capital to Haryana Rail Infrastructure Development (HRIDC) [P-01-17-5054-80-190-99-51]	30.00	1.00
Grant No.- 18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery			
38	Payment of Plot allotted for the construction of *Suchna Bhawan* at Panchkula [P-01-18-4220-60-101-97-51]	10.00	0.01
Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology			
39	Grant-in-aid to Haryana Water Resources[P-01-19-2700-80-190-95-51]	25.00	6.25
40	VAT Assistance in operating Industries on cleaner fuel [P-01-19-2851-51-102-60-51]	150.00	0.10
41	Subsidy for units set-up under Startup and IT and ESDM Policy [P-01-19-2852-07-202-87-51]	50.00	0.10
42	Scheme for Small Industries Cluster Development [P-01-19-4851-51-102-92-51]	25.00	1.00
Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/ Development & Panchayats)/Public Health Engineering Department			
43	National Urban Lively hood Mission [P-02-20-2217-80-192-89-51]	37.50	15.78
44	National Urban Lively hood Mission for Scheduled Castes [P-02-20-2217-80-789-90-51]	12.50	4.70
45	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM, DDUGKY) (Project Admn.) [P-02-20-2501-06-101-97-51]	25.00	4.00
46	Start-up Village Entrepreneurship Programme (NRLM, SVEP) [P-02-20-2501-06-101-96-51]	10.00	3.10

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate
47	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM, DDUGKY) (Project Admn.) for SCSP [P-02-20-2501-06-789-98-51]	10.00	3.10
48	Rashtriya Gram Swaraj Abhiyan (R G S A) [P-02-20-2515-51-101-81-51]	30.00	21.00
49	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) [P-01-20-2515-51-102-96-99]	10.00	5.00
50	Scheme assistance of Haryana Rural Development Authority [P-01-20-2515-51-102-90-51]	30.00	5.00
51	Scheme for Sanitation under Swachh Bharat Mission (Gramin) [P-02-20-2515-51-102-93-99]	122.00	11.80
52	Scheme for Development of Minority under Pradhan Mantri Jan Vikas *Karyakarm* (PMJVK) [P-02-20-2515-51-106-96-51]	60.00	42.00
53	Pardhan Mantri Adarsh Gram Yojana (PMAGY) [P-03-20-2515-51-106-98-51]	10.00	0.01
54	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes [P-01-20-2515-51-789-99-51]	10.00	2.50
55	Scheme for assistance to Haryana Rural Development Authority [P-01-20-2515-51-789-91-51]	10.00	1.00
56	Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes[P-02-20-2515-51-789-98-51]	45.00	13.00
57	Loans to Municipalities [P-01-20-6217-60-191-97-51]	15.00	0.01
Total		**2,673.28**	**371.97**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.3

(Reference: Paragraph 3.1.3 (iii)(c); Page 83)

Details of the schemes for which provision of ₹ five crore and above was made in Budget Estimates and Revised Estimates but no expenditure was incurred

(₹ in crore)

Sr. No.	Scheme Name	Budget Estimate
Grant No.-3-General Administration/ Elections		
1	Speedier Justice Delivery in case of Heinous Crimes etc. Central Finance Commission [P-03-05-2014-51-105-92-51]	60.00
Grant No.-5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority)		
2	Police Welfare [P-01-05-2055-51-113-99-51]	6.00
Grant No.-6-Finance/ Planning and Statistics		
3	Establishment Expenses under Assistance under Eleventh Finance Commission for Computerisation [P-03-06-3454-02-001-90-98]	6.00
Grant No.-07- Loans and Advances by State Government		
4	Integrated Co-Operative Development Programme [P-03-07-6425-51-108-99-51]	20.00
5	Advance other than Discretionary Quota [P-01-07-7610-51-201-99-99]	5.00
Grant No.-10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment		
6	Infrastructural and activities related to Agricultural development on the Recommendations of the Central Finance Commission [P-03-10-4401-51-113-95-51]	424.00
Grant No.-11-Food and Supplies/ Co-operation		
7	Integrated Cooperative Development Project [P-03-11-4425-51-108-94-51]	25.00
Grant No.-13-Sports and Youth Welfare/ Art and culture/Tourism		
8	Development and Upgradation of Public Libraries under Central Finance Commission [P-03-13-2205-51-105-86-51]	20.00
Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA		
9	Setting up/Strengthening of Medical Infrastructure under Central Finance Commission [P-03-14-4210-03-105-81-51]	75.00
Grant No.-15-Labour/ Employment/ Skill Development & Industrial Training		
10	Purchase of Plot for Office Building and Construction of Shram Shakti Bhawan at Panchkula [P-01-15-4059-01-051-66-51]	11.00
Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen		
11	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM-AJAY) [P-03-16-2225-01-793-77-51]	30.00
12	Family benefit scheme [P-03-16-2235-03-102-99-51]	9.00
13	Accessible India Campaign *Sugamya Bharat Abhiyan* (SIPDA) [P-03-16-4235-02-101-92-51]	18.00
Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology		
14	Rehabilitating the existing canal network Remodelling and Rehabilitation of Water Courses [P-03-19-4701-80-800-95-51]	87.50
Total		**796.50**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.4

(Reference: Paragraph 3.1.3 (iii)(d); Page 83)

Details of the schemes where Budget Estimates of ₹ 10 crore and above were enhanced, but expenditure was less than 80 *per cent* of original provision

(₹ in crore)

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate	Actual Expenditure	Expenditure w.r.t. Budget Estimate (In *per cent*)
Grant No.-10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment					
1	Expenditure towards restoration work after mining [P-01-10-2853-02-102-99-51]	97.67	99.81	0.18	0.18
2	Transfer to District Mineral Foundation Fund (2.5*per cent* State Contribution) [P-01-10-2853-02-797-98-51]	17.25	18.00	8.49	49.22
Grant No.-11-Food and Supplies/ Co-operation					
3	Establishment Cost Chargeable [P-01-11-4408-01-101-98-51]	375.00	450.00	134.76	35.94
Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development					
4	Supplementary Nutrition Programme [P-02-12-2236-02-101-95-51]	110.00	111.20	81.67	74.25
Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen					
5	Dr. B.R Ambedkar Housing *Navinikaran* Yojana [P-01-16-2225-01-283-99-51]	100.00	120.00	71.83	71.83
6	Post Matric Scholarship to BC Students Renamed as for OBC, EBC and DNT Students Component-II [P-02-16-2225-03-277-93-51]	70.00	85.00	30.09	42.99
Grant No.-19- Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology					
7	Chief Engineer [P-01-19-2700-80-001-93-51]	86.64	96.91	14.42	16.64
Grant No.20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/ Development & Panchayats)/Public Health Engineering Department					
8	NRDWP- Coverage Central Renamed as Jal Jeevan Mission (JJM) Coverage [P-02-20-4215-01-102-98-99]	860.00	1194.99	591.24	68.75
Total		**1,716.56**	**2,175.91**	**932.68**	**54.33**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.5

(Reference: Paragraph 3.1.3 (iii)(e); Page 83)

Details of schemes (₹ 50 crore and above) for which Revised Budget reduced but actual expenditure was less than 80 *per cent* of the Revised Estimates

(₹ in crore)

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual Expenditure (AE)	Percentage of AE against RE
Grant No.-3-General Administration/ Elections					
1	Establishment Expenses [P-01-03-2051-51-102-99-98]	51.93	36.43	23.99	65.85
Grant No.- 04 Revenue/ Excise and Taxation					
2	Headquarter Staff- Establishment Expenses [P-01-04-2040-51-001-99-98]	149.36	78.96	58.21	73.72
3	Excise & Taxation [P-01-04-4059-60-051-97-51]	114.00	31.31	22.99	73.43
4	District Administration [P-01-04-4216-01-106-98-51]	50.00	30.00	15.66	52.20
Grant No.-06-Finance/ Planning and Statistics					
5	*Mukhya Mantri Parivar Samridhi* Yojana [P-01-06-2075-51-800-88-51]	200.58	200.53	0.51	0.25
Grant No.-07- Loans and Advances by State Government					
6	Wheat Loan to State Service Officers (Non-Gazetted)/Advances for purchase of Food grains [P-01-07-7610-51-800-99-51]	80.00	50.00	25.81	51.62
Grant No.-10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment					
7	Scheme for *Rashtriya Krishi* Vikas Yojana [P-02-10-2401-51-109-80-51]	200.00	77.63	58.17	74.93
8	Scheme for the Establishment of Gou Seva Ayog [P-01-10-2403-51-102-69-51]	425.00	373.50	0.97	0.26
9	Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana [P-02-10-2405-51-101-72-51]	166.06	100.00	78.60	78.60
10	National Afforestation *Programme* (National Mission for a green India) [P-02-10-2406-01-102-64-51]	60.00	34.00	13.29	39.09
11	Loan to Horticultural University [P-01-10-6401-51-800-90-51]	99.00	50.00	31.69	63.38
12	Loan to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (NABARD) [P-01-10-6403-51-190-98-51]	100.00	10.00	7.96	79.60
Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development					
13	PM Schools for Rising India Scheme [P-02-12-2202-01-199-99-51]	71.50	30.00	14.47	48.23
14	Right to Education Act [P-01-12-2202-01-800-93-51]	212.00	140.00	80.05	57.18
15	Opening of Model School in Educationally Backward Blocks [P-01-12-2202-02-109-85-51]	100.00	45.00	25.00	55.56
16	PM Schools for Rising India Scheme [P-02-12-2202-02-199-99-51]	71.50	30.00	14.47	48.23
17	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]	140.00	90.00	64.46	71.62
18	Financial Assistance to Scheduled Castes Anganwadi Workers/helper [P-02-12-2235-02-789-90-51]	60.00	56.00	39.80	71.07
19	Pradhan Mantri Matru Vandana Yojana [P-02-12-2236-02-101-88-51]	106.76	30.00	21.46	71.53
20	Supplementary Nutrition Programme for Scheduled Castes [P-02-12-2236-02-789-98-51]	60.00	40.00	17.26	43.15
Grant No.-13-Sports and Youth Welfare/ Art and Culture/ Tourism					
21	Development of Wildlife Tourism in Haryana Under Swaran Jayanti Programme [P-01-13-5452-80-104-99-51]	50.00	14.90	6.35	42.62
Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA					
22	PM Ayushman Bharat Health Infrastructure Mission [P-02-14-2210-06-188-97-51]	125.90	45.00	29.45	65.44
23	Scheme for creation of Capital Assets for ESI Health Care [P-01-14-4210-01-102-98-51]	50.58	0.31	0.17	54.84
24	Construction/Repair of building of Government Ayurvedic/Unani/ Homeopathic Dispensaries [P-01-14-4210-03-101-92-51]	55.00	6.00	3.28	54.67
Grant No.-15. Labour/ Employment/ Skill Development & Industrial Training					
25	Establishment of Haryana Skill Development Mission [P-01-15-2230-03-001-92-51]	50.00	7.00	5.50	78.57
26	Loans to Shri Vishwakarma Skill University at village Dudhola District Palwal [P-01-15-6202-02-105-93)	103.40	80.00	49.13	61.41
Grant No.-17- Building and Roads/Transport/Civil Aviation					
27	Pradhan Mantri Awas Yojna (Rural Normal) [P-02-17-2216-03-196-99]	60.72	7.42	3.55	47.84
28	Administration of Justice [P-01-17-4059-60-051-98-51]	80.00	68.00	32.34	47.56

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual Expenditure (AE)	Percentage of AE against RE
Grant No.-19- Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology					
29	Executive Engineer under Multipurpose River Project (Commercial) [P-01-19-2700-01-001-91-51]	147.54	128.66	3.85	2.99
30	Executive Engineer under West Jamuna Canal Project (Commercial) [P-01-19-2700-02-001-91-51]	537.75	491.39	11.04	2.25
31	Special Revenue under West Jamuna Canal Project (Commercial) [P-01-19-2700-02-001-89-51]	55.36	38.40	1.05	2.73
32	Executive Engineer under Non-Commercial Irrigation Project [P-01-19-2700-18-001-91-51]	73.25	58.75	28.02	47.69
33	Development of Village Ponds Renamed as Development/Restoration of Ponds [P-01-19-2700-80-190-96-51]	455.00	235.00	166.85	71.00
34	Pradhan Mantri Formalisation of Micro Food Processing Enterprises (PMFME) [P-02-19-2851-51-102-63-51]	50.10	24.00	18.49	77.04
35	Construction of Canal (SYL) [P-01-19-4700-07-800-98-51]	101.00	1.00	0.08	8.00
36	Construction of Canals (Mewat) [P-01-19-4701-22-800-98-51]	50.00	1.00	0.80	80.00
37	Equity Capital HPGCL [P-01-19-4801-05-190-98-51]	584.51	330.06	231.04	70.00
Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/ Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department					
38	Services of Sewage water supply and Drainage in Municipal Corporation [P-01-20-2217-80-191-95-51]	105.00	60.00	42.74	71.23
39	Swachh Bharat Mission [P-02-20-2217-80-192-88-51]	400.00	71.00	14.16	19.94
40	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) [P-02-20-2505-02-101-99-99]	359.00	345.00	152.46	44.19
41	Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission [P-01-20-2515-51-101-89-51]	1,712.00	1,600.00	1,157.99	72.37
42	New Construction/Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas [P-01-20-2515-51-102-97-51]	100.00	55.00	41.73	75.87
43	Rural Infrastructure Development under State Finance Commission (SFC) [P-01-20-2515-51-198-96-51]	699.00	357.00	24.35	6.82
44	Financial Assistance to Scheduled Castes Under State Finance Commission [P-01-20-2515-51-789-87-51]	734.00	645.00	505.83	78.42
45	Implementation of AMRUT-II for Sewerage [P-02-20-4215-02-101-89-51]	200.00	127.00	53.82	42.38
	Total	**9,456.80**	**6,330.25**	**3,198.89**	**50.53**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.6

(Reference: Paragraph 3.1.3 (iii)(f); Page 83)

Details of schemes (₹ 50 crore and above) in which Budget Estimates was reduced in Revised Estimates but actual expenditure was more than 120 *per cent* of the Revised Estimates

(₹ in crore)

Sr. No.	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual expenditure (AE)	Percentage of AE against RE
Grant No.- 04 Revenue/ Excise and Taxation					
1	Cash Doles for Pest Attack/ Landslide/Cloud Burst, etc. [P-01-04-2245-80-800-96-51]	240.00	100.00	124.42	124.42
Grant No.-5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court/Prosecution/ AGOT/Legal Service Authority)					
2	Police Station [P-01-05-4055-51-207-97-51]	146.00	100.00	136.02	136.02
Grant No.-06-Finance/ Planning and Statistics					
3	Expenditure on issue of New Loans, etc [P-01-06-2049-01-305-99-51]	50.00	38.00	65.09	171.29
Grant No.-10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/Ecology and Environment					
4	Scheme for Promotion of crops diversification [P-01-10-2401-51-108-83-51]	350.00	125.00	215.00	172.00
5	Scheme for creation/ Purchase of Capital Assets for Agriculture Department [P-01-10-4401-51-113-97-99]	63.00	1.00	27.69	2769.00
Grant No.-11-Food and Supplies/ Co-operation					
6	Antyodaya Aahar Yojana [P-01-11-2408-01-001-93-51]	663.00	385.00	578.09	150.15
7	Share Capital to Central Cooperatives Banks [P-01-11-4425-51-107-99-51]	50.00	16.00	26.00	162.50
Grant No.-12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development					
8	Scheme for Poshan Abhiyan [P-02-12-2236-80-102-99-51]	75.00	40.20	67.56	168.06
Grant No.-13- Sports and Youth Welfare/ Art and culture/Tourism					
9	Head Quarter Staff- Establishment Expenses [P-01-13-3452-80-001-99-98]	14.29	6.36	8.10	127.36
Grant No.-17- Building and Roads/Transport/Civil Aviation					
10	Swaran Jayanti Integrated Aviation Hub at Hisar [P-01-17-5053-60-102-98-51]	500.00	252.00	390.00	154.76
Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology					
11	Implementation of Pradhan Mantri *Krishi Sinchayee* Yojana- Per Drop More Crop [P-02-19-2705-51-190-94-51]	509.60	150.70	181.40	120.37
12	Construction of Canal -Rehabilitation of Canal Network [P-01-19-4700-13-800-98-51]	300.00	200.00	245.10	122.55
13	Executive Engineer under Flood Control [P-01-19-4711-01-001-91-51]	96.20	50.00	174.37	348.74
Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department					
14	Augmentation Water Supply-NABARD [P-01-20-4215-01-102-93-93]	200.00	150.00	187.97	125.31
Total		**3,257.09**	**1,614.26**	**2,426.81**	**150.34**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.7

(Reference: Paragraph 3.1.3 (iii)(g); Page 84)

Details of the schemes in which Original Estimates and Revised Estimates (provision of ₹ 10 crore and above) were same but the expenditure was less than 80 *per cent* of the provision

(₹ in crore)

Sr. No.	Scheme Name	Original/ Revised estimate	Actual Expenditure (AE)	Percentage of AE of provision
Grant No.-04 Revenue/ Excise and Taxation				
1	Scheme for the integrated Development of Mewat Area [P-01-04-2705-51-101-99-51]	17.70	4.43	25.03
Grant No.-5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority)				
2	District & Session Courts - Fast Track Courts [P-02-05-2014-51-105-95-51]	14.00	9.07	64.79
3	Repayment of Interest of Loan and GIA to HPHC [P-01-05-2055-51-800-98-51]	145.00	105.39	72.68
Grant No.-06-Finance/ Planning and Statistics				
4	Loans from National Rural Credit Fund of the NABARD [P-01-06-2049-01-200-96-51]	319.06	233.99	73.34
5	State Plan Loan Consolidated on Recommendation of the 12th Finance Commission [P-01-06-2049-04-109-99-51]	25.00	9.86	39.44
Grant No.-08-Public Debt				
6	Block Loans (08-6004-02-101-51-51)	153.18	111.82	73.00
Grant No.-10.-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/Mines and Geology/ Forest and Wildlife/ Ecology and Environment				
7	Scheme for National Horticulture Mission for Scheduled Caste Farmers. [P-02-10-2401-51-789-88-51]	30.00	12.91	43.03
8	State Compensatory Afforestation (SCA) [P-01-10-2406-04-103-99-51]	72.00	32.45	45.07
9	Net Present Value of Forest Land [P-01-10-2406-04-103-96-51]	148.00	26.24	17.73
Grant No.-12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development				
10	Monthly Stipend to BC-A students in Classes IX-XII[P-01-12-2202-02-107-86-51]	30.00	14.24	47.47
11	Polytechnics Buildings (State Plan) [P-01-12-4202-02-104-99-51]	20.00	14.10	70.50
Grant No.-13. Sports and Youth Welfare/ Art and Culture/ Tourism				
12	Sports Infrastructure Scheme [P-01-13-4202-03-102-99-51]	80.00	63.53	79.41
Grant No.-16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen				
13	Monetary relief to the victims of Atrocities [P-02-16-2225-01-102-96-51]	28.00	20.52	73.29
Grant No.-17- Building and Roads/Transport/Civil Aviation				
14	Transfer From CRF-Inter Account Transfer [P-03-17-3054-80-797-99-51]	150.00	108.60	72.40
15	Administration of Justice [P-02-17-4216-01-106-99-51]	50.00	18.60	37.20
16	Construction Strengthening/ widening and Upgradation of roads under CRF [P-03-17-5054-03-337-87-51]	150.00	93.47	62.31
17	Construction of Bridges and Railway Over Bridges under Nation Capital Region Scheme [P-01-17-5054-04-101-84-98]	93.00	70.60	75.91
18	Upgradation of rural roads in Ambala Circle CFC [P-02-17-5054-04-337-49-99]	375.00	184.88	49.30
Grant No.-19- Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology				
19	Grant-in-aid to Haryana Enterprises Promotion Centre (HEPC) [P-01-19-2851-51-190-99-51]	10.00	7.22	72.20
20	Annuity of Land [P-01-19-4701-06-800-97-51]	10.00	7.24	72.40
Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department				
21	Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission [P-03-20-2217-80-191-97-51]	320.00	165.22	51.63
22	Grant-in-Aid to Municipalities /Municipal Councils on the recommendation of Central Finance Commission [P-03-20-2217-80-192-93-51]	210.00	63.43	30.20
23	Scheme for Administrative Contingency (MGNREGA) -Normal [P-03-20-2505-02-101-98-51]	35.00	4.60	13.14
Total		**2,484.94**	**1,382.41**	**55.63**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.8

(Reference: Paragraph 3.1.3 (iii)(h); Page 84)

Details of the schemes where Budget Estimates of ₹ 10 crore and above were enhanced but the expenditure was less than 80 *per cent* of the Revised Estimates

(₹ in crore)

Sr. No.	Scheme Name	Budget estimate	Revised estimate (RE)	Actual Expenditure (AE)	Percentage of AE of RE
Grant No.-8-Public Debt					
1	Loans from the National Bank for Agricultural and Rural Development [08-6003-51-105-99-51]	638.12	2138.12	697.07	32.60
Grant No.-10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries /Mines and Geology/ Forest and Wildlife/ Ecology and Environment					
2	Scheme for Technology Mission on Sugarcane [P-01-10-2401-51-108-81-51]	200.00	250.00	196.00	78.40
3	Transfer to Restoration and Rehabilitation Fund [P-01-10-2853-02-797-99-51]	69.00	72.00	57.21	79.46
Grant No.-11-Food and Supplies/ Co-operation					
4	Field Staff [P-01-11-2408-01-001-98-51]	316.24	611.45	415.57	67.96
5	Revamping of End-to-End Computerisation of TPDS Operation [P-01-11-2408-01-001-91-51]	25.00	111.00	49.21	44.33
Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA					
6	GIA to State Ayush Society, Haryana for National Ayush Mission [P-02-14-2210-04-101-81-51]	40.00	53.24	36.34	68.26
Grant No.-15. Labour/ Employment/ Skill Development & Industrial Training					
7	Industrial Tribunal/Labour Court, Faridabad, Rohtak and Ambala [P-01-15-2230-01-101-98-51]	12.24	17.65	13.43	76.09
Grant No.-17-Buildings and Roads/ Transport/ Civil Aviation					
8	Providing State Share for construction of New Railway Lines in Haryana State [P-01-17-5054-80-800-98-51]	50.00	90.83	58.07	63.93
Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/ Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department					
9	Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils [P-01-20-2217-80-192-92-51]	10.00	99.22	59.68	60.15
10	Tied Grants to Gram Panchayats on the recommendations of the Central Finance Commission [P-03-20-2515-51-198-98-51]	587.40	877.40	580.38	66.15
11	National Capital Region [P-01-20-4215-01-101-94-51]	15.00	25.00	14.81	59.24
Total		**1,963.00**	**4,345.91**	**2,177.77**	**50.11**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.9

(Reference: Paragraph 3.1.3 (iii)(i); Page 84)

Details of the schemes for which provision of ₹ 10 crore and above was same in Original Estimates and Revised Estimates but the expenditure was more than 120 *per cent* of the provision

(₹ in crore)

Sr. No.	Scheme Name	Original/ Revised estimate	Actual Expenditure (AE)	Percentage of AE of provision
Grant No.-5-Finance/ Planning and Statistics				
1	OFFICE BUILDINGS [P-01-05-4055-51-207-99-51]	50.00	112.46	224.92
Grant No.-6-Finance/ Planning and Statistics				
2	Block Loans [P-01-06-2049-04-101-99-51]	40.00	98.34	245.85
Grant No.-07- Loans and Advances by State Government				
3	Festival Advances [P-01-07-7610-51-800-98-51]	20.00	29.72	148.60
Grant No.-12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development				
4	National Programme of Mid-day Meals school [P-01-12-2202-01-793-98-51]	50.00	72.33	144.66
Grant No.-14-Health/ DMER/ AYUSH/ ESI/ FDA				
5	Immunization Programme [P-03-14-2211-51-103-99-51]	40.00	71.48	178.70
Grant No.-19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology				
6	Interest [P-01-19-2700-02-800-99-51]	155.00	516.77	333.40
Grant No.-20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/ Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering Department				
7	Faridabad Smart City Limited [P-02-20-2217-80-190-99-51]	100.00	196.00	196.00
8	United Grants to Gram Panchayats on the recommendations of the Central Finance Commission [P-03-20-2515-51-198-97-51]	391.60	570.11	145.58
Total		**846.60**	**1,667.21**	**196.93**

Source: Budget documents for the year 2024-25 and Detailed Appropriation Accounts for the year 2023-24

Appendix 3.10

(Reference: Paragraph 3.3.2; Page 87)

Details of cases where Supplementary provision (₹ 50 lakh or more in each case) proved unnecessary

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual Expenditure	Saving out of Total provision
Revenue Voted					
1	1-Vidhan Sabha	93.60	0.97	80.91	-13.66
2	2-Governor and Council of Ministers	186.78	0.50	173.82	-13.46
3	3-General Administration/ Elections	1,245.35	53.20	723.24	-575.31
4	4-Revenue/Excise and Taxation	2,940.52	774.30	2,377.78	-1,337.04
5	10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/Ecology and Environment	5,917.20	286.63	3,371.26	-2,832.57
6	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	21,111.63	196.99	17,855.58	-3,453.04
7	14-Health/ DMER/ AYUSH/ ESI/ FDA	6,445.77	259.15	6,086.29	-618.63
8	15-Labour/ Employment/ Skill Development & Industrial Training	1,639.94	24.07	867.94	-796.07
9	17-Buildings and Roads/ Transport/ Civil Aviation	5,514.07	500.00	4,672.35	-1,341.72
10	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/Power & Renewable Energy/ Science & Technology	12,099.89	1,126.28	11,184.95	-2,041.22
11	20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/ Rural and Community Development (Rural Development/Development & Panchayats)/ Public Health Engineering Department	12,805.01	1,263.12	9,604.79	-4,463.34
	Total	**69,999.76**	**4,485.21**	**56,998.91**	**-17,486.06**
Capital (Voted)					
12	3-General Administration/ Elections	33.19	6.39	18.85	-20.73
13	4-Revenue/Excise and Taxation	334.00	30.00	163.84	-200.16
14	6-Finance/ Planning and Statistics	317.32	150.00	247.04	-220.28
15	7-Loans and Advances by State Government	1,304.93	160.00	724.69	-740.24
16	10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment	1,629.35	400.00	864.26	-1,165.09
17	14-Health/ DMER/ AYUSH/ ESI/ FDA	2,588.59	171.17	1,920.05	-839.71
18	17-Buildings and Roads/ Transport/ Civil Aviation	4,572.85	1,073.92	4,130.37	-1,516.40
19	20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/ Rural and Community Development (Rural Development/Development & Panchayats)/ Public Health Engineering Department	5,036.72	2,444.79	3,843.01	-3,638.50
	Total	**15,816.95**	**4,436.27**	**11,912.11**	**-8,341.11**
Grand Total		**85,816.71**	**8,921.48**	**68,911.02**	**-25,827.17**

Detail of cases where Supplementary provision (₹ 50 lakh or more in each case) proved excessive

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Total provision
Revenue (Voted)					
1	6-Finance/ Planning and Statistics	13,676.89	1,263.79	14,101.62	-839.06
2	16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen	10,633.27	1,268.90	10,922.64	-979.53
	Total	**24,310.16**	**2,532.69**	**25,024.26**	**-1,818.59**
Revenue (Charged)					
3	5-Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court/Prosecution/ AGOT/Legal Service Authority)	237.95	22.22	244.86	-15.31
4	6-Finance/ Planning and Statistics	21,249.91	1,000.00	21,604.97	-644.94
Total		**21,487.86**	**1,022.22**	**21,849.83**	**-660.25**
Capital (Voted)					
5	12-Education (Higher/ Secondary/Elementary)/ Technical Education/ Women and Child Development	1,398.40	967.09	1,688.89	-676.60
Total		**1,398.40**	**967.09**	**1,688.89**	**-676.60**
Capital Charged					
6	17-Buildings and Roads/ Transport/ Civil Aviation	50.00	100.00	133.55	-16.45
	Total	**50.00**	**100.00**	**133.55**	**-16.45**
	Grand Total	**47,246.42**	**4,622.00**	**48,696.53**	**-3,171.89**

Detail of cases where Supplementary provision (₹ 50 lakh or more in each case) proved insufficient

Capital Charged					
Sr. No.	**Name of the Grant**	**Original**	**Supplementary**	**Expenditure**	**Excess of Total provision**
1	8-Public Debt	55,220.37	2,639.00	59,194.20	1,334.83
	Total	**55,220.37**	**2,639.00**	**59,194.20**	**1,334.83**

Appendix 3.11

(Reference: Paragraph 3.3.3; Page 88)

Details of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case

(` in crore)

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
	Grant No. 3-General Administration/ Elections			
1.	4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 72-Scheme for Construction of Office Building of State Election Commission Haryana 98- Construction of Office Building	(O) 0.20 (S) 6.39 (R) (-) 5.68 0.91	5.90	4.99
	Grant No. 04 Revenue/ Excise and Taxation			
2.	2043 - Collection Charges under State Goods and Services Tax 101- Collection Charges- 51- NA-	(O) 0.20 (R) 81.53 81.73	0.0	(-) 81.73
3.	2053-District Administration 093-District Establishment 99-Establishment	(O) 389.74 (R) (-)177.70 212.04	267.18	55.14
4.	2053-District Administration 094- Other Establishments 99- Sub-Divisional Establishment	(O)52.40 (R) (-)31.13 21.27	32.68	11.41
5.	2053-District Administration 101- Commissioners- 99- Establishment	(O)21.79 (R) (-)6.04 15.75	18.50	2.75
6.	2245- Relief on account of Natural Calamities 02-Floods, Cyclones etc. 101-Gratuitous Relief 97-Supply of seeds, fertilizers and agriculture implements	(O)160.10 (R) 46.67 206.77	275.49	68.72
7.	2245- Relief on account of Natural Calamities 02-Floods, Cyclones etc 111- Ex-gratia payments to bereaved families 51- Na-	(O)2.00 (R) (-) 1.00 1.00	2.68	1.68
8.	2245- Relief on account of Natural Calamities 02-Floods, Cyclones etc 282- Public Health- 99-Dewatering Operation	(O)8.00 (R) (-)8.00 0.00	1.72	1.72
9.	2245- Relief on account of Natural Calamities 05-State Disaster Response fund. 101-Transfer to Reserve Funds and Deposit Accounts 99-State Contribution	(O)722.00 (S) 296.00 (R) (-)761.26 256.74	577.60	320.86
10.	2245- Relief on account of Natural Calamities 80-General 800-Other Expenditure 96-Cash Doles for Pest Attack/ Landslide/ Cloud Burst etc.	(O)240.00 (R) (-)172.65 67.35	124.42	57.07
11.	2245- Relief on account of Natural Calamities 80-General 800-Other Expenditure 99-Hail Storm/cold wave/frost- Relief	(O) 40.00 (R) 71.46 111.46	144.52	33.06
12.	4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 99-District Administration	(O)140.00 (S) 30.00 (R) (-)152.26 17.74	125.18	107.44
13.	4216- Capital Outlays on Housing 01-Government Residential Buildings 106-General Pool Accommodation 98-District Administration	(O)50.00 (R) (-)31.35 18.65	15.67	(-) 2.98

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
	05- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority)			
14.	2014-Administration of Justice 102-High Courts 98-Establishment 98-Establishment Expenses	(O) 44.85 (R) (-)24.25 20.60	40.26	19.66
15.	2014-Administration of Justice 102-High Courts 99-Judges	(O) 192.41 (S) 22.22 (R) (-) 12.55 202.08	203.96	01.88
16.	2014-Administration of Justice 114-Legal Advisers and Counsels 96-Haryana State Legal Service Authority (805) Jail Rules, 1996 98-Establishment Expenses	(O) 34.63 (R) 8.56 43.19	32.95	(-) 10.24
17.	2055-Police 109-District Police Force 99- District Police Force	(O) 4,399.57 (R) 7.19 4,406.76	4409.09	2.33
18.	4059- Capital Outlay on Public Works 60-Office Buildings- - Other Buildings 051 – Construction 96 - Jails	(O)110.00 (R) (-)109.51 0.49	108.28	107.79
19.	4216- Capital Outlay on Housing 01-Government Residential Buildings 106-General Pool Accommodation 97-Jails	(O) 30.00 (R) (-) 29.61 0.39	26.91	26.52
	Grant No.06-Finance/ Planning and Statistics			
20.	2049- Interest Payment 01- Interest on Internal Debt 101- Interest on Market Loans 99- Interest on Market Loans bearing Interest	(O)16,102.00 (S) 890.00 (R) 348.11 17,340.11	16,913.90	(-)426.21
21.	2049- Interest Payment 01- Interest on Internal Debt 115-Interest on Ways & Means Advances from Reserve Bank of India 99-Ways and Means Advances from Reserve Bank of India	(O)10.00 (R) (-)10.00 0.00	9.03	9.03
22.	2049- Interest Payment 01- Interest on Internal Debt 200- Interest on Other Internal Debts 89-Payment of interest on account of Financial Restructuring/ Uday Schemes	(O) 1,346.76 (R) (-) 426.10 920.66	1,346.76	426.10
23.	2049- Interest Payment 01- Interest on Internal Debt 200- Interest on Other Internal Debts 97-Loans from National Cooperative Development Corporation	(O) 600.00 (R) (-) 261.64 338.36	364.81	26.45
24.	2049- Interest Payment 01- Interest on Internal Debt 305-Managment of Debts 99-Expenditure on issue of New Loan etc.	(O) 50.00 (R) (-) 50.00 0.00	65.09	65.09
25.	2049- Interest Payment 03- Interest on Small Saving, Provident Funds etc. 104- Interest on State Provident Funds 99-Interest on State Provident Fund	(O)1,350.00 (S) 110.00 (R) (-)1,460.00 0.00	1,270.57	1,270.57
26.	2049- Interest Payment 03- Interest on Small Saving, Provident Funds etc. 108-Interest on Insurance and Pension Fund 99-Interest on G.I.S.	(O)25.00 (R) (-) 25.00 0.00	25.00	25.00
27.	2049- Interest Payment 04- Interest on Loans and Advances from Central Government 101- Interest on Loans for State/ Union Territory Plan Schemes 99- Block Loans	(O)40.00 (R) (-) 39.92 0.08	98.35	98.27

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
28.	2049- Interest Payment 04- Interest on Loans and Advances from Central Government 109- Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission 99- Interest on State Plan Loan Consolidated on Recommendation of the 12th Finance Commission	(O)25.00 (R) (-) 25.00 0.00	9.86	9.86
29.	2049- Interest Payment 05- Interest on Reserve Funds 101- Interest in Depreciation/ Renewal Reserved Fund 97-Depreciation Reserve Fund (Government Press)	(O)2.00 (R) (-) 2.00 0.00	2.26	2.26
30.	2049- Interest Payment 05- Interest on Reserve Funds 101- Interest in Depreciation/ Renewal Reserved Fund 98-Depreciation Reserve Fund (Motor Transport)	(O)60.00 (R) (-) 60.00 0.00	62.39	62.39
31.	2049- Interest Payment 60-Interest on Other Obligations 101- Interest on Deposits 98-Interest on deposits towards land acquired by Ministry of Railways.	(O)16.00 (R) (-)16.00 0.00	16.84	16.84
32.	2071- Pensions and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 51-NA	(O) 7,500.00 (S) 785.03 (R) (-) 8,285.03 0.00	7,820.43	7,820.43
33.	2071- Pensions and other Retirement Benefits 01-Civil 102-Commuted Value of Pensions 51-NA	(O) 1,200.00 (R) (-) 1,200.00 0.00	1,115.21	1,115.21
34.	2071- Pensions and other Retirement Benefits 01-Civil 104-Gratuities 51-NA	(O) 1,300.00 (R) (-)1,300.00 0.00	1,361.94	1,361.94
35.	2071- Pensions and other Retirement Benefits 01-Civil 105-Family Pensions 51-NA	(O)1,275.00 (R) (-) 1,275.00 0.00	1,489.40	1,489.40
36.	2071- Pensions and other Retirement Benefits 01-Civil 106-Pensionary Charges in respect of High Court Judges 51-NA	(O)299.99 (R) (-)299.99 0.00	21.03	21.03
37.	2071- Pensions and other Retirement Benefits 01-Civil 111-Pensions to legislators 99-Members of State Legislature	(O)200.00 (R) (-)200.00 0.00	24.24	24.24
38.	2071- Pensions and other Retirement Benefits 01-Civil 117-Government Contribution for Defined Contribution Pension Scheme 99-Defined Contribution Pension Scheme of Haryana Legislature 99-Government Contribution to Defined Contributory Pension Scheme	(O)1,225.00 (S) 325.00 (R)(-)1,550.00 0.00	1,664.44	1,664.44
	07- Loans and Advances by State Government			
39.	7610-Loans to Government Servants 800-Other Advances 96-Payment / Recovery towards default amount	(O) 48.00 (R) (-)17.69 30.31	38.53	8.22
40.	7610-Loans to Government Servants 800-Other Advances 98-Festival Advances	(O) 20.00 (R) (-) 4.25 15.75	29.72	13.97
41.	7610-Loans to Government Servants 800-Other Advances 99-Wheat Loan to State Service Officers (Non-Gazetted)	(O) 80.00 (R) (-) 32.13 47.87	25.81	(-) 22.06

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
	10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment			
42.	2403-Animal Husbandry 113-Administrative Investigation and Statistics 96-Scheme for Sample Survey Estimation of Production of Milk, Eggs, Wool & Meat / Fodder & Grasses/Assessment Dev. Project	(O) 1.52 (R) 1.28 2.80	1.40	(-)1.40
43.	2406-Forestry and Wildlife 02-Environmental Forestry and Wildlife 110-Wild Life Preservation 93- Wild life Protection in Multiple use Area-	(O) 10.00 (R) (-) 4.80 5.20	6.40	1.20
44.	2406-Forestry and Wildlife 02-Environmental Forestry and Wildlife- 800-Other expenditure 98- Extension of Zoo and Deer Parks	(O) 8.00 (R) (-) 4.54 3.46	6.29	2.83
45.	2406-Forestry and Wildlife 04-Afforestation and Ecology Development- 103-State Compensatory Afforestation (SCA)- 96- Net Present Value of Forest Land	(O) 148.00 (R) (-) 135.53 12.47	26.24	13.77
46.	4401-Capital Outlay on Crop Husbandry 113-Agricultural Engineering 97-Construction of Agriculture Office Building 99-Scheme for Creation/Purchase of Capital Assets for Agriculture Department	(O)63.00 (R) (-)62.42 0.58	27.69	27.11
47.	4403-Capital Outlay on Animal Husbandry 101-Veterinary Services and Animal Health 99-Construction of Veterinary Infrastructure in the State 99-State Assistance	(O)100.00 (R) (-)63.32 36.68	38.78	2.10
	11-Food and Supplies/ Co-operation			
48.	4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 98-Establishment Cost Chargeable	(O)375.00 (R) (-)238.97 136.03	134.76	(-) 1.27
	12- Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development			
49.	2202-General Education 02-Secondary Education 105- Teacher Training 92-Setting up of District Institute of Education and Training (DIETs)	(O)100.00 (R)(-) 49.84 50.16	29.80	(-)20.36
50.	2203-Technical Education 001-Direction and Administration 93- Directorate of Technical Education (HQ. Staff)	(O)13.47 (R) (-)1.81 11.66	9.67	(-)1.99
51.	2203-Technical Education 105-Polytechnics 59-Development of Government Polytechnics 98-Establishment Expenses	(O)318.32 (R) 38.01 356.33	309.65	(-)46.68
52.	2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 92-Integrated Child Development Service Schemes (WCD)	(O)765.00 (S) 34.00 (R) (-) 56.14 742.86	685.65	(-)57.21
53.	2235-Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 90-Financial Assistance to Scheduled Castes Anganwadi Workers/helper-	(O)60.00 (R) (-) 21.55 38.45	39.80	1.35
54.	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 202-Secondary Education 99-Secondary School Buildings	(O)50.00 (S) 300.00 (R) (-) 28.13 321.87	327.44	5.57
55.	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 203-University and Higher Education 99-College Buildings	(O)150.00 (S) 53.24 (R) (-)87.15 116.09	115.00	(-)1.09

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
56.	4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education 789-Special Component Plan for Scheduled Castes 99-Construction of Hostels for Scheduled Castes Students in Polytechnics	(O)10.00 (R) (-)6.95 3.05	1.00	(-)2.05
57.	4235- Capital Outlay on Social Security and Welfare 02-Social Welfare 102-Child Welfare 97-Implementation of JJ Act 99-Remand/Observation Home	(O)50.00 (R) (-)36.86 13.14	14.15	1.01
58.	4235- Capital Outlay on Social Security and Welfare 02-Social Welfare 102-Child Welfare 98-Construcion of *Anganwari* Centre 98-State Contribution	(O)50.00 (R) (-)49.68 0.32	7.73	7.41
59.	4235- Capital Outlay on Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 99-Construction of *Anganwari* Centre	(O)10.00 (R) (-)10.00 0.00	1.59	1.59
60.	6202- Loans for Education, Sports, Art and Culture 02-Technical Education 105-Engineering/Technical colleges and Institutes 94-Loans for Development of Aided Polytechnic	(O)40.00 (R) (-)8.00 32.00	29.40	(-)2.60
	13- Sports and Youth Welfare/ Art and culture/Tourism			
61.	4202 -Capital Outlay on Education, Sports, Art and Culture 03- Sports and Youth Services 101-Youth Hostels 99- Buildings (Youth Hostels)	(O)15.00 (R) (-)15.00 0.00	6.43	6.43
	14-Health/ DMER/ AYUSH/ ESI/ FDA			
62.	2210-Medical and Public Health 01-Urban Health Services-Allopathy 001-Direction and Administration 99-Headquarter Staff-Improvement & Strengthening of Health Directorate	(O)0.20 (R)41.78 41.98	0.13	(-)41.85
63.	4210-Capital Outlay on Medical and Public Health 01-Urban Health Services 110-Hospitals and Dispensaries 99-Buildings Renamed as Infrastructure/ Administrative Expenses	(O)300.00 (R) (-)249.83 50.17	236.40	186.23
64.	4210-Capital Outlay on Medical and Public Health 03-Medical Education, Training and Research 101-Ayurveda 92-Construction/ Repair of building of Government Ayurvedic/ Unani/ Homeopathic Dispensaries	(O)50.00 (R) (-)50.00 0.00	3.28	3.28
	15- Labour/Employment/Skill Development and Industrial Training			
65.	2230-Labour, Employment and Skill Development 01-Labour 101-Industrial Relations 98-Industrial Tribunal/Labour Court, Faridabad, Rohtak and Ambala	(O)12.24 (R) 6.72 18.96	13.43	(-)5.53
66.	2230-Labour, Employment and Skill Development 02-Employment Service 101-Employment Services 92-Staff for Employment Exchange and Unemployment allowance to educated youths-	(O)786.35 (R) (-)445.02 341.33	334.72	(-)6.61
	16- Welfare of SCs and BCs/Social Justice and Empowerment/Welfare of Ex-Servicemen			
67.	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 277-Education 99 Post-Matric Scholarships to Scheduled Castes	(O) 205.00 (S) 40.60 (R) (-) 96.60 149.00	203.00	54.00

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
68.	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 277-Education 93-Post Matric Scholarship to BC Students Renamed as for OBC, EBC and DNT Students Component	(O) 70.00 (S) 45.00 (R) (-)101.12 13.88	30.09	16.21
	17- Building and Roads/Transport/Civil Aviation			
69.	2041- Taxes on Vehicles 102-Inspection of Motor Vehicles 98- Road safety Awareness & Computerization of Regulatory wing	(O) 55.00 (R) (-)26.83 28.17	38.18	10.01
70.	2059-Public Works 60-Other Buildings 053-Maintenance and Repairs 99-Maintenance & Repair	(O)10.00 (R) (-)4.73 5.27	3.87	(-)1.40
71.	2059-Public Works 80-General 001-Direction and Administration 96-Execution	(O)519.85 (R)(-)53.08 466.77	460.21	(-)6.56
72.	2059-Public Works 80-General 001-Direction and Administration 97-Supervision	(O)33.88 (R)(-)8.60 25.28	23.87	(-)1.41
73.	2059-Public Works 80-General 053-Maintenance and Repairs 99-Maintenance and Repairs	(O)100.00 (R)47.24 147.24	153.64	6.40
74.	2216-Housing 05- General Pool Accommodation 053-Maintenance and Repairs 99-Other Maintenance Expenditure 88-General Maintenance and Repair	(O)40.01 (R)7.63 47.64	46.55	(-)1.09
75.	3054- Roads and Bridges 04-District and Other Roads 337-Road works 98-Rural Roads	(O)600.00 (S)500.00 (R) (-)366.01 733.99	731.34	(-)2.65
76.	3055- Road Transport 201-Haryana Roadways 96-F-Other Expenditure	(O)97.50 (R) (-)97.00 0.50	92.50	92.00
77.	4059-Capital Outlay on Public Works 60-Other Buildings 051- Constructions 98-Administration of Justice	(O)80.00 (R) (-)49.95 30.05	32.34	2.29
78.	4059-Capital Outlay on Public Works 60-Other Buildings 051- Constructions 99-Public Works	(O)60.00 (R) (-)3.82 56.18	70.80	14.62
79.	4216- Capital Outlay on Housing 01- Government Residential Buildings 106- General Pool Accommodation 96- Public Works	(O)25.00 (R) (-)17.33 7.67	9.83	2.16
80.	4216- Capital Outlay on Housing 01- Government Residential Buildings 106- General Pool Accommodation 99- Administration of Justice	(O)50.00 (R) (-)32.58 17.42	18.60	1.18
81.	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road works 87-Construction Strengthening/Widening and Upgradation of Roads Under CRIF	(O)150.00 (R) (-)54.12 95.88	93.47	(-)2.41

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
82.	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road works 88-Construction Of Roads in Haryana State 99-Construction strengthening/widening and improvement of roads for State Scheme	(O)150.00 (S)150.00 (R) 7.89 307.89	310.72	2.83
83.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 101-Bridges 84-Construction Of Bridges and Railway Over Bridges in Haryana State 99-Construction of Bridges and Railway Over Bridges under State Scheme	(O)400.00 (R) (-)209.93 190.07	178.75	(-)11.32
84.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 337-Roadworks 48-Special Assistance to State for Capital Investment under Pradhan Mantri Gatishakti Scheme 98-Const of 2-lane road from Panchgaon to Farukhnagar via Jamalpur by widening & recons in the Gurugram	(O)0.00 (S)35.79 (R) (-)5.11 30.68	37.69	7.01
85.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 337-Roadworks 48-Special Assistance to State for Capital Investment under Pradhan Mantri Gatishakti Scheme 99-Widening (5.50m to 7.00m) Strengthening & IPB on (MES) from KM 0 to 11.50m in Gurugram & Nuh Distt	(O)0.00 (S)13.66 (R) (-)8.80 4.86	0.00	(-)4.86
86.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 337-Roadworks 98-- Rural Roads 97-Construction strengthening/ widening and bye passes of roads for NABARD Scheme	(O)180.00 (R)(-)60.02 119.98	118.46	(-)1.52
87.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 337-Roadworks 98-- Rural Roads 99-Construction strengthening/ widening and bye passes of roads for State Scheme	(O)500.00 (S)460.00 (R)197.46 1,157.46	1,161.89	4.43
88.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 337-Roadworks 99-District Roads 99-District Roads	(O)70.00 (R)(-)30.47 39.53	42.91	3.38
89.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads 789-Special Component Plan for Scheduled Castes- 99-Construction/ Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area 99-State Contribution	(O)70.00 (R)(-)28.42 41.58	42.60	1.02
90.	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 99-Research	(O)50.00 (S) 100.00 (R) (-)15.29 134.71	133.55	(-)1.16
	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology			
91.	2700-Major Irrigation 01-Multi Purpose River Project 001-Direction and Administration 89-Special Revenue	(O) 34.69 (R) (-)9.36 25.33	0.59	(-) 24.74

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
92.	2700-Major Irrigation 01-Multi Purpose River Project 001-Direction and Administration 91-Executive Engineer	(O) 147.54 (R) (-)24.56 122.98	3.85	(-) 119.13
93.	2700-Major Irrigation 01-Multi Purpose River Project 001-Direction and Administration 92-Superintending Engineer	(O) 4.37 (R) (-)1.67 2.70	0.14	(-) 2.56
94.	2700-Major Irrigation 02-Western Jamuna Canal Including Remodelling Project (Commercial) 001- Direction and Administration 89-Special Revenue	(O) 55.36 (R) (-)19.27 36.09	1.05	(-)35.04
95.	2700-Major Irrigation 02-Western Jamuna Canal Including Remodelling Project (Commercial) 001- Direction and Administration 91-Executive Engineer	(O) 537.75 (R) (-)68.89 468.86	11.04	(-) 457.82
96.	2700-Major Irrigation 02-Western Jamuna Canal Including Remodelling Project (Commercial) 001- Direction and Administration 92- Superintending Engineer	(O) 30.98 (R) (-)4.37 26.61	0.57	(-) 26.04
97.	2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction and Administration 91- Executive Engineer	(O) 73.25 (R) (-)16.82 56.43	28.03	(-) 28.40
98.	2700-Major Irrigation 18-Non-Commercial Irrigation Projects 101-Maintenance and Repairs 98-Other Maintenance Work	(O) 22.00 (R) 39.84 61.84	66.73	4.89
99.	2700-Major Irrigation 80-General 001-Direction and Administration 93-Chief Engineer	(O) 86.64 (R) 2.22 88.86	14.42	(-)74.44
100.	2700-Major Irrigation 80-General 800-Other Expenditure 98- Improvement, upgradation, operation, and maintenance	(O) 60.00 (R) (-)10.00 50.00	47.35	(-)2.65
101.	4700-Capital Outlay on Major Irrigation 13- Modernisation and Lining of Canal system 789-Special Component Plan for Scheduled Castes 99-Reh. Of Canal Network-Improvement in rehabilitation of Water courses in Scheduled Castes Population in the State	(O) 150.00 (R) (-)47.82 102.18	109.72	7.54
102.	4700-Capital Outlay on Major Irrigation 13- Modernisation and Lining of Canal system 800-Other Expenditure 98-Construction of Canal Rehabilitation of Canal Network	(O) 300.00 (R) (-)70.05 229.95	245.10	15.15
103.	4700-Capital Outlay on Major Irrigation 80- General 800- Other Expenditure 97- Reconstruction/ Renovation/ Replacement and Construction of Bridges and Structure on Canals and Drains	(O) 250.00 (R) (-)90.33 159.67	143.56	(-) 16.11
104.	4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 789- Special Component Plan for Scheduled Castes 99-Improvement of old/existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	(O) 200.00 (R) (-)36.09 163.91	180.61	16.70
105.	4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 800-Other Expenditure 98- NABARD-Construction of Canal	(O) 200.00 (R) (-)40.60 159.40	157.61	(-)1.79

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
106.	4701-Capital Outlay on Medium Irrigation 25-Irrigation Scheme for Treated Wastewater 800-Other Expenditure 99-Branches Supply of Treated Wastewater for Irrigation Purpose	(O) 100.00 (R) (-)17.06 82.94	86.84	3.90
107.	4711-Capital Outlay on Flood Control projects 01-Flood Control 201-Drainage and Flood Control Project 99-Flood Protection and Disaster Preparedness	(O) 300.00 (R) 123.38 423.38	436.79	13.41
	20-Urban Development (Town & Country Planning/ Urban Estates)/Local Government (ULB & Fire Services)/Rural and Community Development (Rural Development/Development & Panchayats)/Public Health Engineering			
108.	2215-Water Supply and Sanitation 01-Water Supply 001- Direction and Administration 89-Performance Linked Outlay (PLO) for Public Health Engineering PUHPLO-REV)-	(O) 450.00 (S) 110.00 (R)(-) 110.00 450.00	0.00	(-)450.00
109.	2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban W/S and Sewerage 98-Maintenance Charges	(O) 100.00 (R) 25.00 125.00	130.89	5.89
110.	2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban W/S and Sewerage 99-Energy Charges	(O) 150.00 (S) 25.00 (R)149.23 324.23	326.05	1.82
111.	2215-Water Supply and Sanitation 01-Water Supply 102-Rural water supply Programmes 97-Rural Water Supply Programme	(O) 754.60 (S)420.00 (R) (-)49.09 1,125.51	1,109.31	(-)16.20
112.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 93-Implementation of AMRUT-II for Water Supply-	(O) 200.00 (R) 72.18 272.18	274.02	1.84
113.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 99- Urban Water Supply 99-Augmentation Water Supply	(O) 110.00 (R) 48.69 158.69	155.49	(-)3.20
114.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 93-Rural Water Supply 90-Mahagram Yojana for updation of Drinking Water Supply in Village-	(O)25.00 (R) (-)8.47 16.53	26.14	9.61
115.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 93-Rural Water Supply 93-NABARD	(O) 200.00 (R) (-)19.45 180.55	187.97	7.42
116.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 98-Accelerated Rural Water Supply 99-NRDWP-Coverage Central Renamed Jal Jeevan Mission (JJM)-Coverage	(O) 860.00 (S) 1,919.75 (R) (-)12,182.25 597.50	591.24	(-)6.26
117.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 789-Special Component Plan for Scheduled Castes 96- Special Component Plan for Scheduled Castes under Augmentation of Rural Water Supply	(O) 36.00 (R) (-)6.13 29.87	31.45	1.58

Sr. No.	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving (-)
118.	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 789-Special Component Plan for Scheduled Castes 97- Special Component Plan for Scheduled Castes under NABARD	(O) 50.00 (R) (-)6.15 43.85	47.42	3.57
119.	4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 101-Urban Sanitation Services 94- Sewerage and Sanitation	(O) 150.00 (R) 128.46 278.46	268.32	(-) 10.14
120.	4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 102-Rural Sanitation Services 98- Rural Sanitation 97-Mahagram Yojana for providing Sewerage System in Village	(O) 50.00 (R) (-)7.86 42.14	43.84	1.70
121.	4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 789-Special Component Plan for Scheduled Castes 99-Sewerage Facilities to S. C. dominated habitation In Urban Areas	(O) 15.00 (R) 3.90 18.90	24.73	5.83
122.	4711- Capital Outlay on Flood Control projects 01-Flood Control 201-Drainage and Flood Control Project 98-Urban Storm Water Drainage Work	(O) 40.00 (R) 48.34 88.34	93.38	5.04
	Total	**36,578.23**	**51,474.54**	**(-) 2,040.76 (+) 16,937.07**

Abstract	No. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	79	(+) 16,937.07
Saving out of appropriation (-)	43	(-) 2,040.76
Total	**122**	

Excess cases more than ₹ 10 crore	No. of cases	Amount (₹ in crore)
3, 4, 6, 9, 10, 11, 12, 14, 18, 19, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 40, 45, 46, 63, 67, 68, 69, 76, 78, 102, 104 and 107	37	16,768.25
Saving cases more than ₹ 10 crore		
2, 16, 20, 41, 49, 51, 52, 62, 83, 91, 92, 94, 95, 96, 97, 99, 103, 108, 111 and 119	20	1,975.72
Total	**57**	

Appendix 3.12
(Reference: Paragraph 3.3.4; Page 89)
Details of surrender of funds more than₹ 10 crore at the end of March 2024

(₹ in crore)

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving/ Excess	Amount Surrendered
Cases in which amount was less surrendered against actual savings							
Revenue (Voted)							
1	1-Vidhan Sabha	93.60	0.97	94.57	80.91	-13.66	13.65
2	5-Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution / AGOT/ Legal Service Authority)	7,820.13	0.01	7,820.14	7,249.91	-570.23	563.27
3	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	21,111.63	196.99	21,308.62	17,855.58	-3,453.04	3,326.86
4	13-Sports and Youth Welfare / Art and Culture/ Tourism	570.85	0.00	570.85	404.17	-166.68	165.97
5	15-Labour/ Employment/ Skill Development & Industrial Training	1,639.94	24.07	1,664.01	867.94	-796.07	780.7
6	17-Buildings and Roads/ Transport/ Civil Aviation	5,514.07	500.00	6,014.07	4,672.35	-1,341.72	1,267.35
7	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	473.49	0.00	473.49	364.78	-108.71	108.47
8	20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department	12,805.01	1,263.12	14,068.13	9,604.79	-4,463.34	4,006.65
	Total	**50,028.72**	**1,985.16**	**52,013.88**	**41,100.43**	**(-) 10,913.45**	**10,232.92**
Capital Voted							
9	7-Loans and Advances by State Government	1,304.93	160.00	1,464.93	724.69	-740.24	704.00
10	11-Food and Supplies/ Co-operation	15,359.06	0.00	15,359.06	12,863.47	-2,495.59	2,494.29
11	13-Sports and Youth Welfare / Art and Culture/ Tourism	299.50	0.00	299.50	150.71	-148.79	105.22
12	15-Labour/ Employment/ Skill Development & Industrial Training	331.90	0.03	331.93	64.18	-267.75	212.45
13	17-Buildings and Roads/ Transport/ Civil Aviation	4,572.85	1,073.92	5,646.77	4,130.37	-1,516.40	1,155.79
14	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	192.03	0.00	192.03	60.49	-131.54	111.51
15	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology	4,141.52	0.00	4,141.52	2,825.84	-1,315.68	765.32

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving/ Excess	Amount Surrendered
16	20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department	5,036.72	2,444.79	7,481.51	3,843.01	-3,638.50	3,312.00
	Total	**31,238.51**	**3,678.74**	**34,917.25**	**24,662.76**	**(-) 10,254.49**	**8,860.58**
Capital Charged							
17	17-Buildings and Roads/ Transport/ Civil Aviation	50.00	100.00	150.00	133.55	-16.45	15.29
18	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology	30.00	0.00	30.00	16.46	-13.54	13.11
	Total	**80.00**	**100.00**	**180.00**	**150.01**	**(-) 29.99**	**28.40**
18	**Grand Total**	**81,347.23**	**5,763.90**	**87,111.13**	**65,913.20**	**(-) 21,197.93**	**19,121.90**
Cases in which amount was excess surrendered against actual savings							
Revenue Voted							
1	2-Governor and Council of Ministers	186.78	0.50	187.28	173.82	-13.46	13.60
2	3-General Administration/ Elections	1,245.35	53.20	1,298.55	723.24	-575.31	575.37
3	4-Revenue/ Excise and Taxation	2,940.52	774.30	3,714.82	2,377.78	-1,337.04	1,872.07
4	6-Finance/ Planning and Statistics	13,676.89	1,263.79	14,940.68	14,101.62	-839.06	14,335.81
5	10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries / Mines and Geology/Forest and Wild Life/ Ecology and Environment	5,917.20	286.63	6,203.83	3,371.26	-2,832.57	2,850.22
6	11-Food and Supplies/ Co-operation	2,107.90	0.31	2,108.21	1,838.91	-269.30	269.45
7	14-Health/ DMER/ AYUSH/ ESI/ FDA	6,445.77	259.15	6,704.92	6,086.29	-618.63	1,231.01
8	16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen	10,633.27	1,268.90	11,902.17	10,922.64	-979.53	1,047.99
9	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology	12,099.89	1,126.28	13,226.17	11,184.95	-2,041.22	2,396.75
	Total	**55,253.57**	**5,033.06**	**60,286.63**	**50,780.51**	**(-) 9,506.12**	**24,592.27**
Revenue Charged							
10	5-Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution / AGOT/ Legal Service Authority)	237.95	22.22	260.17	244.86	-15.31	36.86
11	6-Finance/ Planning and Statistics	21,249.91	1,000.00	22,249.91	21,604.97	-644.94	2,233.23
	Total	**21,487.86**	**1,022.22**	**22,510.08**	**21,849.83**	**(-) 660.25**	**2,270.09**
Capital Voted							
12	3-General Administration/ Elections	33.19	6.39	39.58	18.85	-20.73	25.73
13	4-Revenue/ Excise and Taxation	334.00	30.00	364.00	163.84	-200.16	304.83
14	5-Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution / AGOT/ Legal Service Authority)	579.50	0.02	579.52	397.01	-182.51	316.83

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving/ Excess	Amount Surrendered
15	10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/Forest and Wild Life/ Ecology and Environment	1,629.35	400.00	2,029.35	864.26	-1,165.09	1,194.58
16	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	1,398.40	967.09	2,365.49	1,688.89	-676.60	681.52
17	14-Health/ DMER/ AYUSH/ ESI/ FDA	2,588.59	171.17	2,759.76	1,920.05	-839.71	1,029.48
Total		**6,563.03**	**1,574.67**	**8,137.70**	**5,052.90**	**(-) 3,084.80**	**3,552.97**
17		**83,304.46**	**7,629.95**	**90,934.41**	**77,683.24**	**(-) 13,251.17**	**30,415.33**
Cases in which amount was sundered as actual savings							
Revenue Charged							
1	3-General Administration/ Elections	53.93	0	53.93	23.99	-29.94	29.94
Total		**53.93**	**0**	**53.93**	**23.99**	**(-) 29.94**	**29.94**
Capital Voted							
2	1-Vidhan Sabhaa	50.00	0.00	50.00	0.00	-50.00	50.00
3	6-Finance/ Planning and Statistics	317.32	150.00	467.32	247.04	-220.28	220.28
4	16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen	57.31	0.00	57.31	6.23	-51.08	51.08
	Total	**424.63**	**150.00**	**574.63**	**253.27**	**(-) 321.36**	**321.36**
4	**Grand Total**	**478.56**	**150.00**	**628.56**	**277.26**	**(-) 351.30**	**351.30**
39	**Grand Total**	**1,65,130.25**	**13,543.85**	**1,78,674.10**	**1,43,873.70**	**(-) 34,800.40**	**49,888.53**

Appendix 3.13

(Reference: Paragraph 3.3.5 (i); Page 89)

Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case

(₹ in crore)

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Saving
Revenue (Voted)						
1	3-General Administration/ Elections	1,245.35	53.20	1,298.55	723.24	-575.31
2	4-Revenue/ Excise and Taxation	2,940.52	774.30	3,714.82	2,377.78	-1,337.04
3	5-Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution / AGOT/ Legal Service Authority)	7,820.13	0.01	7,820.14	7,249.91	-570.23
4	6-Finance/ Planning and Statistics	13,676.89	1,263.79	14,940.68	14,101.62	-839.06
5	10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries / Mines and Geology/ Forest and Wildlife/ Ecology and Environment	5,917.20	286.63	6,203.83	3,371.26	-2,832.57
6	11-Food and Supplies/ Co-operation	2,107.90	0.31	2,108.21	1,838.91	-269.30
7	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	21,111.63	196.99	21,308.62	17,855.58	-3,453.04
8	13-Sports and Youth Welfare / Art and Culture/ Tourism	570.85	0.00	570.85	404.17	-166.68
9	14-Health/ DMER/ AYUSH/ ESI/ FDA	6,445.77	259.15	6,704.92	6,086.29	-618.63
10	15-Labour/ Employment/ Skill Development & Industrial Training	1,639.94	24.07	1,664.01	867.94	-796.07
11	16-Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen	10,633.27	1,268.90	11,902.17	10,922.64	-979.53
12	17-Buildings and Roads/ Transport/ Civil Aviation	5,514.07	500.00	6,014.07	4,672.35	-1,341.72
13	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	473.49	0.00	473.49	364.78	-108.71
14	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology	12,099.89	1,126.28	13,226.17	11,184.95	-2,041.22
15	20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department	12,805.01	1,263.12	14,068.13	9,604.79	-4,463.34
Total		**1,05,001.91**	**7,016.75**	**1,12,018.66**	**91,626.21**	**-20,392.45**
Revenue Charged						
16	6-Finance/ Planning and Statistics	21,249.91	1,000.00	22,249.91	21,604.97	-644.94
Total		**21,249.91**	**1,000.00**	**22,249.91**	**21,604.97**	**-644.94**

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Saving
Capital Voted						
17	4-Revenue/ Excise and Taxation	334.00	30.00	364.00	163.84	-200.16
18	5-Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority)	579.50	0.02	579.52	397.01	-182.51
19	6-Finance/ Planning and Statistics	317.32	150.00	467.32	247.04	-220.28
20	7-Loans and Advances by State Government	1,304.93	160.00	1,464.93	724.69	-740.24
21	10-Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment	1,629.35	400.00	2,029.35	864.26	-1,165.09
22	11-Food and Supplies/ Co-operation	15,359.06	0.00	15,359.06	12,863.47	-2,495.59
23	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	1,398.40	967.09	2,365.49	1,688.89	-676.60
24	13-Sports and Youth Welfare / Art and Culture/ Tourism	299.50	0.00	299.50	150.71	-148.79
25	14-Health/ DMER/ AYUSH/ ESI/ FDA	2,588.59	171.17	2,759.76	1,920.05	-839.71
26	15-Labour/ Employment/ Skill Development & Industrial Training	331.90	0.03	331.93	64.18	-267.75
27	17-Buildings and Roads/ Transport/ Civil Aviation	4,572.85	1,073.92	5,646.77	4,130.37	-1,516.40
28	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	192.03	0.00	192.03	60.49	-131.54
29	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology	4,141.52	0.00	4,141.52	2,825.84	-1,315.68
30	20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department	5,036.72	2,444.79	7,481.51	3,843.01	-3,638.50
Total		**38,085.67**	**5,397.02**	**43,482.69**	**29,943.85**	**-13,538.84**
Grand Total		**1,64,337.49**	**13,413.77**	**1,77,751.26**	**1,43,175.03**	**-34,576.23**

Appendix 3.14

(Reference: Paragraph 3.3.5 (i); Page 90)

Details of schemes in which savings were more than ₹ 100 crore

(₹ in crore)

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
	Revenue (Voted)					
1.	**3-General Administration/ Elections**					
1.	2852-Industries, 07-Telecommunication and Electronic Industries, 202-Electronics, 91-I.T. Plan for Haryana	300.00	0.00	75.00	225.00	75.00
2	**4-Revenue/Excise and Taxation**					
2.	2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund,101- Transfer to Reserve Funds and Deposit Accounts- State Disaster Response Fund,99- State Contribution	722.00	296.00	577.60	440.40	43.26
3.	2245-Relief on account of Natural Calamities, 08-State Disaster Mitigation Fund,797- Transfer to Reserve Funds and Deposit Accounts- State Disaster Mitigation Fund, 99- State and Centre Contribution	413.00	0.00	0.00	413.00	100.00
3	**5- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/ Legal Service Authority)**					
4.	2055-Police, 001- Direction & Administration,97-Performance Linked Outlay (PLO) for Police (POL-PLO-REV)	200.00	0.00	0.00	200.00	100.00
4	**6-Finance/ Planning and statistics**					
5.	2049-Interest Payment, 01-Interest on Internal Debt, 200-Interest on other Internal Debts,97-Loans from N.C.D.C.	600.00	0.00	364.81	235.19	39.20
6.	2049-Interest Payment,03-Interest on Small Savings, Provident Funds etc.104-Interest on State Provident Funds,99-Interest on State Provident Fund	1,350.00	110.00	1,270.57	189.43	12.97
7.	2075-Miscellaneous General Services,800-Other Expenditure, 88- *Mukhya Mantri Pariwar* Samridhi Yojana (MMPSY)	200.58	0.00	0.51	200.07	99.75
5	**10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment**					
8.	2401-Crop Husbandry, 001- Direction & Administration, 94- Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO-REV)	76.00	150.00	0.00	226.00	100.00
9.	2401-Crop Husbandry,108-Commercial Crops,81-Scheme for Technology Mission on Sugarcane in Haryana	200.00	136.61	196.00	140.61	41.77
10.	2401-Crop Husbandry,108-Commercial Crops,83-Scheme for Promotion of crops diversification	350.00	0.00	215.00	135.00	38.57
11.	2401-Crop Husbandry, 109-Extension and Farmers' Training, 80-Scheme for *Rashtriya Krishi* Vikas Yojna	200.00	0.00	58.17	141.83	70.92
12.	2401-Crop Husbandry, 111-Agricultural, Economics and Statistics,90-Pradhanmantri Fasal Bima Yojana	650.00	0.00	247.12	402.88	61.98
13.	2403-Animal Husbandry,102-Cattle & Buffalo Development,69-Scheme for the Establishment of Gou Seva Ayog	425.00	0.00	0.97	424.03	99.77
14.	2406-Forestry and Wildlife, 04-Afforestation and Ecology Development, 103-State Compensatory Afforestation (SCA),96-Net Present Value of Forest Land	148.00	0.00	26.24	121.76	82.27
6	**11-Food and Supplies/ Co-Operation**					
15.	2408-Food Storage and Warehousing, 01-Foods, 001-Direction & Administration, 88- Performance Linked Outlay (PLO) for Food and Supplies (FAS-PLO-REV)	300.00	0.00	0.08	299.92	99.97
7	**12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development**					
16.	2202-General Education, 01- Elementary Education, 001- Direction and Administration, 93- Performance linked outlay (PLO) for Department of Elementary Education (EDP-PLO-REV)	100.00	0.00	0.00	100.00	100.00
17.	2202-General Education, 01- Elementary Education,111-Sarva Shiksha Abhiyan,99-Sarva Shiksha Abhiyan	550.00	0.00	318.90	231.10	42.02
18.	2202-General Education, 01- Elementary Education, 800-Other Expenditure,93-Right to Education Act	212.00	0.00	80.05	131.95	62.24

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
19.	2202-General Education, 02-Secondary Education, 001- Direction and Administration, 93- Performance linked outlay (PLO) for Department of Elementary Education (EDP-PLO-REV)	300.00	0.00	0.00	300.00	100.00
20.	2202-General Education, 02-Secondary Education,109-Government Secondary Schools,86-Rashtriya Madhyamik Shiksha Abhiya (RMSA)	600.00	0.00	261.32	338.68	56.45
8	**14-Health/ DMER/ AYUSH/ ESI/ FDA**					
21.	2210-Medcial and Public Health, 01-Urban Health Services Allopathy, 110-Hospital and Dispensaries, 70- Upgradation of Standards of Administration of Central Finance Commission	548.77	0.00	0.00	548.77	100.00
22.	2210-Medcial and Public Health, 80-General, 199-Assistance to other Non-Government Institution, 97-Cashless Medical treatment to employees, pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority	100.00	0.00	0.00	100.00	100.00
9	**15-Labour/ Employment/ Skill Development & Industrial Training**					
23.	2230- Labour, Employment & Skill Development, 02-Employment Service, 101- Employment Services,92- Staff for Employment Exchange and Unemployment allowance to educated youths.	786.35	0.00	334.73	451.62	57.43
10	**16-Welfare of SCs and BCs/ Social Justice & Empowerment/ Welfare of Ex-Servicemen**					
24.	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes,001-Direction & Administration,92-Performance Linked Outlay (PLO) for Department of Welfare of Scheduled Caste & Backward Classes (WSB-PLO-REV)	200.00	0.00	0.00	200.00	100.00
25.	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 283-Housing, 99-Dr.B.R Ambedkar Housing *Navinikaran* Yojana	100.00	100.00	71.83	128.17	64.09
26.	2235-Social Security and Welfare, 60-Other Social Security & Welfare Programmes,102-Pension under Social Security Schemes,96-Financial Assistance to Destitute Women and Widow	2121.20	284.20	2294.59	110.81	4.61
27.	2235-Social Security and Welfare, 60-Other Social Security & Welfare Programmes,789-Special Component Plan for Scheduled Castes,99-Old age Samman Allowance for Scheduled Caste widows	1150.00	0.00	1016.39	133.61	11.62
11	**17-Buildings and Roads/ Transport/ Civil Aviation**					
28.	2059-Public Works,80-General, 001-Direction and Administration,87-Performance Linked Outlay (PLO) for PWD (B&R) (BAR-PLO-REV)	120.00	0.00	0.00	120.00	100.00
29.	3054-Roads and Bridges.04-District and Other Roads,337-Road Works,98-Rural Roads	600.00	500.00	731.34	368.66	33.51
30.	3054-Roads and Bridges.04-District and Other Roads,337-Road Works,99--District Roads	325.00	0.00	27.29	297.71	91.60
12	**19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology**					
31.	2700-Major Irrigation.80-General, 190- Assistance to Public Sector & Other Undertaking ,96- Development of Village Ponds renamed as Development/ restoration of Ponds	455.00	0.00	166.85	288.15	63.33
32.	2705-Command Area Development,188-Assistance to Autonomous Bodies,98-Construction/ Rehabilitation/ Remodelling /Extension of Watercourse	250.00	200.00	248.62	201.38	44.75
33.	2705-Command Area Development,190-Assistance to Public Sector and Other Undertaking, 94-Implementation of Pradhan Mantri Krishi *Sinchayee* Yojana-Per Drop more Crop by CADA	509.60	0.00	181.40	328.20	64.40
34.	2801-Power,05-Transmission & Distribution, 190-Assistance to Public Sector and Other Undertakings,94-Assistance for Rural Electrification to UHBVNL/DHBVNL	6952.57	845.10	6885.56	912.11	11.70
35.	2851-Village and Small Industries, 101-Industrial Estates, 95-Creation Up-gradation and Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotions Policy 2015	150.00	0.00	28.33	121.67	81.11
36.	2851-Village and Small Industries, 102-Small Scale Industries,60-VAT Assistance in operating Industries on cleaner fuel	150.00	0.00	0.00	150.00	100.00

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
37.	2851-Village and Small Industries, 102-Small Scale Industries,65-Incentives for Development of Industries under new Enterprises Promotion Policy 2015	250.00	0.00	99.34	150.66	60.26
13	**20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development &Panchayats)/ Public Health Engineering Department**					
38.	2215-Water-Supply and Sanitation,01-Water-Supply,001-Direction and Administration,89-Performance Linked Outlay (PLO) for Public Health Engineering (PUH-PLO- REV)	450.00	110.00	0.00	560.00	100.00
39.	2217-Urban Development, 03-Integrated Development of Small & Medium Towns,191-Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.,99-Mukhyamantri Samagra Sahari Vikas Yojana	140.00	500.00	161.48	478.52	74.77
40.	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc., 97-Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission	320.00	0.00	165.22	154.78	48.37
41.	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils,86-New Urban Renewal Mission (AMRUT)	359.48	0.00	234.43	125.05	34.79
42.	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 88-Swachh Bharat Mission	400.00	0.00	14.16	385.84	96.46
43.	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils	10.00	189.22	59.68	139.54	70.04
44.	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 93-Grant-in-Aid to Municipalities /Municipal Councils on the recommendation of Central Finance Commission	210.00	0.00	63.43	146.57	69.80
45.	2505-Rural Employment, 02-Rural Employment Guarantee Scheme,101-National Rural Employment Guarantee Scheme, 99-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA	359.00	0.00	152.46	206.54	57.53
46.	2515-Other Rural Development Programmes,001-Direction & Administration,96-Performance Linked Outlay (PLO) for Development and Panchayat (DEVPLO- REV)	150.00	0.00	0.71	149.29	99.53
47.	2515-Other Rural Development Programmes, 101-Panchayati Raj,89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,712.00	0.00	1,157.99	554.01	32.36
48.	2515-Other Rural Development Programmes, 102-Community Development,93-Scheme for Sanitation under Swachh Bharat Mission (Gramin)	122.00	0.00	0.00	122.00	100.00
49.	2515-Other Rural Development Programmes,198- Assistance to Gram Panchayats,96-Rural Infrastructure Development under State Finance Commission	699.00	0.00	24.35	674.65	96.52
50.	2515-Other Rural Development Programmes,789-Special Component Plan for Scheduled Castes,87-Financial Assistance to Scheduled Castes Under State Finance Commission	734.00	0.00	505.83	228.17	31.09
	Revenue (Charged)					
1	**6-Finance/ Planning and statistics**					
51.	2049-Interest Payments, 03-Interest on Small Savings, Provident Funds etc., 104-Interest on State Provident Funds, 99-Interest on State Provident Fund	1,350.00	110.00	1,270.57	189.43	12.97
	Capital (Voted)					
1	**4-Revenue/Excise and Taxation**					
52.	4055-Capital Outlay on Police,207-State Police, 95-Performance Linked Outlay (PLO) for Police (POL-PLO-CAP)	208.50	0.00	0.00	208.50	100.00
2	**6-Finance/ Planning and statistics**					
53.	4059-Capital Outlay on Public Works,01-Office building, 051-Construction, 60-Construction of Vitt Bhawan	107.00	0.00	0.00	107.00	100.00
3	**07-Loans and Advances by State Government**					
54.	6860-Loans for Consumer Industries. 04-Sugar, 101-Loans to Co-operative Sugar Mills, 95-Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills.	300.00	0.00	0.00	300.00	100

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
55.	6860-Loans for Consumer Industries. 04-Sugar, 101-Loans to Co-operative Sugar Mills, 99-Loans to all Co-operative Sugar Mills	390.00	0.00	216.00	174.00	44.62
4	**10- Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment**					
56.	4401-Capital Outlay on Crop Husbandry,113-Agricultural Engineering,95-Infrastructural and activities related to Agricultural development on the Recommendations of the Central Finance Commission	424.00	0.00	0.00	424.00	100.00
57.	4401-Capital Outlay on Crop Husbandry,190-Investments in Public Sector and other Undertakings,97-Equity Capital to India International Horticulture Market (IIHM) Gannaur, Sonepat	0.01	400.00	0.00	400.01	100.00
5	**11- Food and Supplies/ Co-operation**					
58.	4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply,89-Prcurement of Bajra	474.60	0.00	0.00	474.60	100.00
59.	4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply, 97-Interest on Capital	600.00	0.00	315.92	284.08	47.35
60.	4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply, 99-Grain Supply Scheme	13742.81	0.00	12380.78	1362.03	9.91
6	**12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development**					
61.	6202-Loans for Education, Sports, Art and Culture, 01-General Education, 203-University and Higher Education. 97- Loans to Kurukshetra Universities	216.00	186.00	300.00	102.00	25.37
7	**14- Health/ DMER/ AYUSH/ ESI/ FDA**					
62.	4210-Capital Outlay on Medical and Public Health, 01-Urban Health Services,102-Employees State Insurance Scheme,99-Performance Linked Oultay (PLO) for Employees State Insurance (ESI-PLO-CAP)	131.00	0.00	0.00	131.00	100.00
63.	4210-Capital Outlay on Medical and Public Health,03-Medical Education, Training & Research, 105-Allopathy, 86-Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP)	233.00	0.00	0.00	233.00	100.00
64.	6210-Loans for Medical and Public Health,03-Medical Education, Training & Research, 105-Allopathy, 97- Loans to Health Science University Karna	108.00	0.00	0.00	108.00	100.00
8	**15-Labour/ Employment/ Skill Development & Industrial Training**					
65.	4250-Capital Outlay on Other Social Services,800-Other Expenditure,87-Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-CAP)	100.00	0.00	0.00	100.00	100.00
9	**17-Buildings and Roads/ Transport/ Civil Aviation**					
66.	4059-Capital Outlay on Public Works, 80-General, 001-Direction and Administration,98-Performance Linked Outlay (PLO) for Department PWD(B&R) (BAR-PLO-CAP)	754.81	0.00	0.00	754.81	100.00
67.	5053-Capital outlay on Civil Aviation,60-Other Aeronautical Services, 052- Machinery & Equipment, 99-Purchase of Spare Parts, Aircrafts & Other Equipments	125.00	0.00	20.10	104.90	83.92
68.	5053-Capital outlay on Civil Aviation, 60- Other Aeronautical Services, 102-Navigation and Air Route Services, 98- Swaran Jayanti Integrated Aviation Hub at Hissar	500.00	172.44	390.00	282.44	42.00
69.	5054-Capital Outlay on Roads and Bridges,04-District and other Roads, 101-Bridges, 84-Construction of Bridges and Railway Over Bridges in Haryana State,99-Construction of Bridges and Railway Over Bridges under State Scheme	400.00	0.00	178.75	221.25	55.31
70.	5054-Capital Outlay on Roads and Bridges,04-District and other Roads, 337-Road Works,49-Rural Road under PMGSY Scheme,99-Upgradation of rural roads in Ambala Circle CFC	375.00	0.00	184.88	190.12	50.70
71.	5055-Capital Outlay on Road Transport,050-Lands and Buildings,76-Performance Linked Outlay (PLO) for Transport (TRA-PLO-CAP)	150.00	0.00	0.00	150.00	100.00
10	**19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology**					
72.	4700-Capital Outlay on Major Irrigation, 07 Satluj Yamuna Link Project, 800- Other Expenditure, 98-Construction of Canal (SYL)	101.00	0.00	0.08	100.92	99.92
73.	4700-Capital Outlay on Major Irrigation, 80-General,800-Other Expenditure,98-Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP)	500.00	0.00	0.00	500.00	100.00

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
74.	4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertaking, 98-Equity Capital HPGCL	584.51	0.00	231.04	353.47	60.47
11	**20-Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development & Panchayats)/ Public Health Engineering Department**					
75.	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply,98-Accelerated Rural Water Supply, 99-NRDWP- Coverage Central Renamed Jal Jeevan Mission (JJM) Coverage	860.00	1,919.75	591.24	2,188.51	78.73
76.	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 800-Other expenditure, 96- Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP)	350.00	0.00	0.00	350.00	100.00
77.	4215-Capital Outlay on Water Supply and Sanitation,02-Sewerage & Sanitation, 101-Urban Sanitation Services,89-Implementation of AMRUT-II for Sewerage	200.00	0.00	53.82	146.18	73.09
78.	4217-Capital Outlay on Urban Development,60-Other Urban Development Schemes, 001-Direction and Administration, 98-Performance Linked Outlay (PLO) of DLB-Director Urban Local Bodies (CAP)	800.00	0.00	0.00	800.00	100.00
79.	4515-Capital Outlay on other Rural Development Programmes,101-Panchayati Raj, 97-Haryana Gramin Vikas Yojan (HGVY)	700.00	500.00	974.16	225.84	18.82
80.	4515-Capital Outlay on other Rural Development Programmes,101-Panchayati Raj, 99-Deenbandhu Haryana Gram Uday Yojana	200.00	0.00	10.72	189.28	94.64
	Capital Charged					
1	**08-Public Debt**					
81.	6003-Internal Debt of the State Government, 108-Loans from National Co-operative Development Corporation, 99-Loans from National Co-operative Development Corporation	14,046.45	0.00	11,988.32	2,058.13	14.65

Appendix 3.15

(Reference: Paragraph 3.3.5 (ii); Page 92)

Details of the schemes[1] for which provision of ₹ 10 crore and above and saving was more than 50 *per cent* of total provision during last three years

(₹ in crore)

Sr. No	Scheme	Year	Total	Actual Expenditure	Saving	Saving (In *per cent*)
1	Head Quarter Staff for conduct of Panchayat Elections [P-01-03-2015-51-101-99]	2021-22	34.15	12.13	22.02	64.00
		2022-23	38.59	12.96	25.63	66.00
		2023-24	33.07	10.20	22.87	70.00
2	IT Plan for Haryana [P-01-03-2852-07-202-91-51]	2021-22	50.00	18.88	31.12	62.00
		2022-23	50.00	14.28	35.72	71.00
		2023-24	300.00	75.00	225.00	75.00
3	Pensionary charges in respect of High Court Judges [P-01-06-2071-01-106-51]	2021-22	105.06	7.15	97.91	93.00
		2022-23	105.00	10.08	94.92	90.00
		2023-24	299.99	21.03	278.96	93.00
4	Members of State Legislature [P-01-06-2071-01-111-99-51]	2021-22	188.19	25.88	162.31	86.00
		2022-23	100.00	33.47	66.53	67.00
		2023-24	200.00	24.24	175.76	88.00
5	Mukhya Mantri Parivar Samridhi Yojana (MMPSY) [P-01-06-2075-51-800-88-51]	2021-22	823.74	1.64	822.10	100.00
		2022-23	802.85	0.46	802.39	100.00
		2023-24	200.58	0.51	200.07	100.00
6	Construction of Vitt Bhawan [P-01-06-4059-01-051-60-51]	2021-22	10.00	0.00	10.00	100.00
		2022-23	130.00	0.06	129.94	100.00
		2023-24	107.00	0.00	107.00	100.00
7	Interest Free Loan in lieu of deferred sales Tax / VAT [P-01-07-6851-51-102-90]	2021-22	40.00	19.29	20.71	52.00
		2022-23	40.00	3.63	36.37	91.00
		2023-24	40.00	3.33	36.67	94.00
8	HBA Advance to Ministers, Dy. Ministers, State Ministers Presiding Officers and State Legislators [P-01-07-7610-51-201-98-51]	2021-22	15.00	3.60	11.40	76.00
		2022-23	10.00	2.28	7.72	77.00
		2023-24	10.00	2.03	7.97	80.00
9	National Food Security Mission [P-02-10-2401-51-109-77-51]	2021-22	23.25	4.00	19.25	83.00
		2022-23	42.17	18.42	23.75	56.00
		2023-24	36.00	7.56	28.44	79.00
10	Soil Health Cards Scheme [P-02-10-2402-51-101-95-51]	2021-22	14.00	0.60	13.40	96.00
		2022-23	10.00	5.00	5.00	50.00
		2023-24	10.00	4.13	5.87	59.00
11	Expenditure towards restoration work after mining [P-01-10-2853-02-102-99]	2021-22	103.35	22.12	81.23	79.00
		2022-23	123.70	5.91	117.79	95.00
		2023-24	97.67	0.18	97.49	100.00
12	Monthly Stipend to BC-A students in Classes IX-XII [P-01-12-2202-02-107-86-51]	2021-22	25.00	0.00	25.00	100.00
		2022-23	27.00	4.50	22.50	83.00
		2023-24	30.00	14.24	15.76	53.00
13	Rajiv Gandhi National Creche Scheme [P-02-12-2235-02-102-69]	2021-22	25.00	1.47	23.53	94.00
		2022-23	30.00	7.48	22.52	75.00
		2023-24	20.00	0.00	20.00	100.00
14	Gender Sensitization [P-01-12-2235-02-103-79]	2021-22	40.34	18.21	22.13	55.00
		2022-23	40.00	1.12	38.88	97.00
		2023-24	30.00	0.10	29.90	100.00
15	Supplementary Nutrition Programme for Scheduled Castes [P-02-12-2236-02-789-98-51]	2021-22	59.60	15.63	43.97	74.00
		2022-23	60.00	29.04	30.96	52.00
		2023-24	60.00	17.26	42.74	71.00
16	Construction of Anganwadi centres- State Contribution [P-01-12-4235-02-102-99-98]	2021-22	40.00	13.19	26.81	67.00
		2022-23	50.00	0.39	49.61	99.00
		2023-24	50.00	7.74	42.26	85.00
17	Construction of Anganwari Centre [P-01-12-4235-02-789-99]	2021-22	10.00	0.00	10.00	100.00
		2022-23	10.00	0.00	10.00	100.00
		2023-24	10.00	1.59	8.41	84.00

[1] In 2021-22 there were 47 budgetary demands for grants which have been consolidated into 20 budgetary demands for grants in financial year 2022-23 by the Government of Haryana.

Sr. No	Scheme	Year	Total	Actual Expenditure	Saving	Saving (In *per cent*)
18	Setting up of Science Centre at Ambala Cantt. Renamed as Setting up of *Aryabhatta Vigyan* Kendra at Ambala [P-01-12-5425-51-600-98-51]	2021-22	23.00	10.35	12.65	100.00
		2022-23	25.00	0.00	25.00	100.00
		2023-24	25.00	0.00	25.00	100.00
19	Setting up of Science City at Sonipat Renamed as Setting up of National Science City at Haryana [P-01-12-5425-51-600-99-51]	2021-22	10.00	0.00	10.00	100.00
		2022-23	50.00	0.00	50.00	100.00
		2023-24	50.00	0.00	50.00	100.00
20	Development and Upgradation of Public Libraries under Central Finance Commission [P-03-13-2205-51-105-86-51]	2021-22	27.00	0.00	27.00	100.00
		2022-23	28.00	0.00	28.00	100.00
		2023-24	20.00	0.00	20.00	100.00
21	Upgradation of Standards of Administration Central Finance Commission [P-03-14-2210-01-110-70-51]	2021-22	142.00	0.00	142.00	100.00
		2022-23	525.57	156.40	369.17	70.00
		2023-24	548.77	0.00	548.77	100.00
22	Establishment of Nursing School/ College/MPHW Male [P-01-14-2210-05-105-71-51]	2021-22	20.00	9.52	10.48	52.00
		2022-23	20.00	9.75	10.25	51.00
		2023-24	20.00	8.63	11.37	57.00
23	Cashless Medical treatment to employees, pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority) [P-01-14-2210-80-199-97-51]	2021-22	200.00	50.00	200.00	100.00
		2022-23	200.00	0.00	200.00	100.00
		2023-24	100.00	0.00	100.00	100.00
24	Construction of building of Government Ayurvedic Colleges/Hospitals Kurukshetra [P-01-14-4210-03-101-91-51]	2021-22	25.00	2.52	22.48	90.00
		2022-23	25.00	0.27	24.73	99.00
		2023-24	25.00	0.51	24.49	98.00
25	Establishment of Haryana Skill Development Mission [P-01-15-2230-03-001-92-51]	2021-22	240.20	4.50	235.70	98.00
		2022-23	50.00	12.45	37.55	75.00
		2023-24	50.00	5.50	44.50	89.00
26	Skill Strengthening for Industrial Value Enhancement (STRIVE) [P-03-15-2230-03-003-61-51]	2021-22	15.00	3.16	11.84	79.00
		2022-23	20.00	0.00	20.00	100.00
		2023-24	30.00	0.00	30.00	100.00
27	Pradhan Mantri Kaushal Vikas Yojna [P-03-15-2230-03-190-99-51]	2021-22	20.00	6.00	14.00	70.00
		2022-23	32.37	10.97	21.40	66.00
		2023-24	13.10	0.00	13.10	100.00
28	Modernization of Machinery and Equipment [P-01-15-4250-51-800-97]	2021-22	35.00	1.89	33.11	95.00
		2022-23	15.00	2.11	12.89	86.00
		2023-24	50.03	2.61	47.42	95.00
29	Accessible India Campaign Sugamya Bharat Abhiyan (SIPDA) [P-03-16-4235-02-101-92-51]	2021-22	18.00	0.00	18.00	100.00
		2022-23	18.00	0.00	18.00	100.00
		2023-24	18.00	0.00	18.00	100.00
30	Home for Aged and Infirms Rewari, (Swaran Jayanti Project) Renamed as Old Age Homes [P-01-16-4235-02-104-99-51]	2021-22	10.00	3.52	6.48	65.00
		2022-23	25.00	0.00	25.00	100.00
		2023-24	10.00	0.00	10.00	100.00
31	Buildings (Public libraries) [P-01-17-4202-04-105-99-51]	2021-22	41.00	17.61	23.39	57.00
		2022-23	10.00	0.00	10.00	100.00
		2023-24	10.00	0.00	10.00	100.00
32	Administration of Justice [P-02-17-4216-01-106-99-51]	2021-22	50.00	20.99	29.01	58.00
		2022-23	50.00	5.83	44.17	88.00
		2023-24	50.00	18.60	31.40	63.00
33	Purchase of Spare Parts, Aircrafts & Other Equipments [P-01-17-5053-60-052-99-51]	2021-22	15.16	2.01	13.15	87.00
		2022-23	125.20	24.87	100.33	80.00
		2023-24	125.00	20.10	104.90	84.00
34	Maintenance of Aerodromes [P-01-17-5053-60-102-99-51]	2021-22	50.00	13.58	36.42	73.00
		2022-23	110.00	41.08	68.92	63.00
		2023-24	45.00	20.42	24.58	55.00
35	Purchase of land and Construction of building for Regulatory wing [P-01-17-5055-51-050-77-51]	2021-22	20.01	6.01	14.00	70.00
		2022-23	20.01	0.00	20.01	100.00
		2023-24	20.00	0.56	19.44	97.00
36	Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula [P-01-18-4220-60-101-97-51]	2021-22	10.00	0.00	10.00	100.00
		2022-23	10.00	0.00	10.00	100.00
		2023-24	10.00	0.00	10.00	100.00
37	Special Revenue under Multipurpose River Project (Commercial) [P-01-19-2700-01-001-89-51	2021-22	29.34	1.13	28.21	96.00
		2022-23	33.08	0.67	32.41	98.00
		2023-24	34.69	0.59	34.10	98.00

Sr. No	Scheme	Year	Total	Actual Expenditure	Saving	Saving (In *per cent*)
38	Executive Engineer under Multipurpose River Project (Commercial) [P-01-19-2700-01-001-91-51]	2021-22	114.85	5.15	109.70	96.00
		2022-23	119.55	5.31	114.24	96.00
		2023-24	147.54	3.85	143.69	97.00
39	Special Revenue under West Jamuna Canal Project (Commercial) [P-01-19-2700-02-001-89-51]	2021-22	51.16	1.45	49.71	97.00
		2022-23	51.84	1.45	50.39	97.00
		2023-24	55.36	1.05	54.31	98.00
40	Executive Engineer under West Jamuna Canal Project (Commercial) [P-01-19-2700-02-001-91-51]	2021-22	457.60	16.58	441.02	96.00
		2022-23	489.00	14.10	474.90	97.00
		2023-24	537.75	11.04	526.71	98.00
41	Superintending Engineer under West Jamuna Canal Project (Commercial) [P-01-19-2700-02-001-92-51]	2021-22	27.35	0.70	26.65	97.00
		2022-23	27.55	0.63	26.92	98.00
		2023-24	30.98	0.57	30.41	98.00
42	Executive Engineer under Non-Commercial Irrigation Project [P-01-19-2700-18-001-91-51]	2021-22	68.62	15.27	53.35	78.00
		2022-23	68.62	14.53	54.09	79.00
		2023-24	73.25	28.02	45.23	62.00
43	Chief Engineer under Non-Commercial Irrigation Project (Commercial) [P-01-19-2700-80-001-93-51]	2021-22	98.41	14.31	84.10	85.00
		2022-23	96.36	9.79	86.57	90.00
		2023-24	86.64	14.42	72.22	83.00
44	Development of Village Ponds Renamed as Development/ Restoration of Ponds [P-01-19-2700-80-190-96-51]	2021-22	802.00	128.52	673.48	84.00
		2022-23	504.12	128.86	375.26	74.00
		2023-24	455.00	166.85	288.15	63.00
45	Creation Up-gradation and Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015 [P-01-19-2851-51-101-95-51]	2021-22	50.00	16.97	33.03	66.00
		2022-23	150.00	24.03	125.97	84.00
		2023-24	150.00	28.33	121.67	81.00
46	Dam and Appurtenant Work [P-01-19-4700-05-800-98-51]	2021-22	50.00	22.25	27.75	56.00
		2022-23	25.00	0.41	24.59	98.00
		2023-24	24.00	0.39	23.61	98.00
47	Construction of Canal (SYL) [P-01-19-4700-07-800-98-51]	2021-22	100.00	4.72	95.28	95.00
		2022-23	100.00	0.07	99.93	100.00
		2023-24	101.00	0.08	100.92	100.00
48	Micro Irrigation under Irrigation Efficiency Scheme under NABARD [P-01-19-4701-07-800-97-51]	2021-22	150.00	0.00	150.00	100.00
		2022-23	150.00	66.63	83.37	56.00
		2023-24	150.00	69.89	80.11	53.00
49	Construction of Canals (Mewat) [P-01-19-4701-22-800-98]	2021-22	100.00	0.87	99.13	99.00
		2022-23	100.00	0.93	99.07	99.00
		2023-24	50.00	0.80	49.20	98.00
50	Equity Capital HPGCL [P-01-19-4801-05-190-98-51]	2021-22	84.98	0.00	84.98	100.00
		2022-23	27.61	0.00	27.61	100.00
		2023-24	584.51	231.04	353.47	60.00
51	Swachh Bharat Mission [P-01-20-2217-80-192-88]	2021-22	364.86	199.50	165.36	45.00
		2022-23	300.00	33.82	266.18	89.00
		2023-24	400.00	14.16	385.84	96.00
52	Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils [P-01-20-2217-80-192-92-51]	2021-22	149.47	10.21	139.26	93.00
		2022-23	268.00	20.08	247.92	93.00
		2023-24	199.22	59.68	139.54	70.00
53	Batch VI projects under Integrated Wasteland Development/Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojana [P-02-20-2501-05-101-99-51]	2021-22	30.00	5.60	24.40	81.00
		2022-23	24.00	6.04	17.96	75.00
		2023-24	16.80	8.24	8.56	51.00
54	National Rural Livelihood Mission (N R L M/ Aajeevika) under Special Component Plan for Scheduled Castes [P-02-20-2501-06-789-99-51]	2021-22	75.00	22.08	52.92	71.00
		2022-23	75.00	18.23	56.77	76.00
		2023-24	45.00	18.23	26.77	59.00
55	Swaran Jayanti Khand Utthan Yojana [P-01-20-2505-01-702-88-99]	2021-22	50.00	1.00	49.00	98.00
		2022-23	50.00	0.00	50.00	100.00
		2023-24	50.00	12.50	37.50	75.00
56	Swaran Jayanti Khand Utthan Yojana [P-01-20-2505-01-789-99-51]	2021-22	10.00	0.00	10.00	100.00
		2022-23	10.00	0.00	10.00	100.00
		2023-24	10.00	2.50	7.50	75.00
57	Rashtriya Gram Swaraj Abhiyan (R G S A) [P-02-20-2515-51-101-81-51]	2021-22	20.00	0.00	20.00	100.00
		2022-23	20.00	0.00	20.00	100.00
		2023-24	30.00	0.00	30.00	100.00

Sr. No	Scheme	Year	Total	Actual Expenditure	Saving	Saving (In *per cent*)
58	Scheme assistance of Haryana Rural Development Authority [P-01-20-2515-51-102-90]	2021-22	20.00	5.00	15.00	75.00
		2022-23	30.00	0.00	30.00	100.00
		2023-24	30.00	0.00	30.00	100.00
59	Scheme for Sanitation under Swachh Bharat Mission (Gramin) [P-02-20-2515-51-102-93]	2021-22	532.37	99.82	432.55	81.00
		2022-23	300.00	11.07	288.93	96.00
		2023-24	122.00	0.00	122.00	100.00
60	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) [P-01-20-2515-51-102-96-99]	2021-22	10.00	0.00	10.00	100.00
		2022-23	10.00	0.00	10.00	100.00
		2023-24	10.00	0.00	10.00	100.00
61	New Construction/Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas [P-01-20-2515-51-102-97-51]	2021-22	25.00	10.03	14.97	60.00
		2022-23	100.00	8.71	91.29	91.00
		2023-24	100.00	41.73	58.27	58.00
62	Scheme for Development of Minority under Pradhan Mantri Jan Vikas *Karyakarm* (PMJVK) [P-02-20-2515-51-106-96-51]	2021-22	50.00	9.52	40.48	81.00
		2022-23	30.00	12.69	17.31	58.00
		2023-24	60.00	0.00	60.00	100.00
63	Pardhan Mantri Adarsh Gram Yojana (PMAGY) [P-03-20-2515-51-106-98-51]	2021-22	20.00	0.00	20.00	100.00
		2022-23	20.00	0.00	20.00	100.00
		2023-24	10.00	0.00	10.00	100.00
64	Scheme for assistance to Haryana Rural Development Authority [P-01-20-2515-51-789-91]	2021-22	20.00	5.00	15.00	75.00
		2022-23	20.00	0.00	20.00	100.00
		2023-24	10.00	0.00	10.00	100.00
65	Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes [P-02-20-2515-51-789-98]	2021-22	50.00	14.81	35.19	70.00
		2022-23	50.00	0.00	50.00	100.00
		2023-24	45.00	0.00	45.00	100.00
66	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes [P-02-20-2515-51-789-99]	2021-22	10.00	0.00	10.00	100.00
		2022-23	10.00	0.00	10.00	100.00
		2023-24	10.00	0.00	10.00	100.00

Appendix 3.16

(Reference: Paragraph 3.4.3; Page 98)

Details showing rush of expenditure in last quarter/month of the year where expenditure is ₹ 10 crore and above and 50 *per cent* and above of the total expenditure

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2024	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	3-General Administration/ Elections	2852-Industries	92.56	90.37	97.63	83.04	89.71
2	4-Revenue/ Excise and Taxation	2705-Command Area Development	15.68	10.8	68.88	4.59	29.27
3	5- Home / Prisons /Home Guard and Civil Defence / Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority)	4055- Capital Outlay on Police	248.48	144.24	58.05	89.11	35.86
4		4216- Capital Outlay on Housing	26.91	20.43	75.92	5.18	19.25
5	6-Finance /Planning and Statistics	2048-Appropriation for Reduction or Avoidance of Debt	300.00	300.00	100.00	300.00	100.00
6		2235-Social Security and Welfare	157.24	91.00	57.87	0.00	0.00
7		4885--Other Capital outlay on Industries and Minerals	105.00	105.00	100.00	0.00	0.00
8	10-Agriculture/Horticulture/ Animal Husbandry and Dairy Development/ Fisheries /Mines and Geology/ Forest and Wildlife/ Ecology and Environment	2853-Non-Ferrous Mining & Metallurgical Industries	79.83	54.55	68.33	48.42	60.65
9		4401- Capital Outlay on Crop Husbandry	45.30	30.1	66.45	27.69	61.13
10		4403-Capital Outlay on Animal Husbandry	40.78	38.62	95.19	3.13	7.68
11	11-Food and Supplies/ Co-Operation	2425-Co-operation	713.95	369.02	51.69	268.08	37.55
12		4425-Capital Outlay on Co-operation	31.30	27.71	88.53	27.66	88.37
13	12-Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	3425-Other Scientific Research	16.53	15.75	95.28	15.58	94.25
14		4235-Capital Outlay on Social Security and Welfare	37.61	21.32	56.69	13.45	35.76
15	13-Sports and Youth Welfare / Art and Culture/ Tourism	3452-Tourism	53.80	27.55	51.21	11.84	22.01
16		5452-Capital Outlay on Tourism	74.15	43.03	58.03	0.6	0.81
17	17-Buildings and Roads/ Transport/ Civil Aviation	2216-Housing	418.72	237.73	56.78	220.51	52.66
18	18-Information and Publicity/ Electronics & Information Technology/ Printing and Stationery	4220-Capital Outlay on Information and Publicity	60.49	45.00	74.39	30.00	49.59
19	19-Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology	2701-Medium Irrigation	222.07	192.65	86.75	185.37	83.47
20		2705-Command Area Development	648.96	339.49	52.21	96.99	14.95
21		2810-New and Renewable Energy	808.22	510.4	63.15	301.17	37.26
22		4701-Capital Outlay on Medium Irrigation	770.45	387.51	50.3	260.08	33.76
23		4851- Capital Outlay on Village and small Industries	77.98	77.57	99.74	77.56	99.46
24	20 Urban Development (Town & Country Planning/ Urban Estates)/ Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development &Panchayats)/ Public Health Engineering Department	4711-Capital Outlay on Flood Control Project	93.38	46.92	50.25	18.82	20.15
		Total	**5,139.39**	**3,226.76**	**62.78**	**2,088.87**	**40.64**

Appendix 3.17

(Reference: Paragraph 3.4.3; Page 98)

Statement showing quarter-wise expenditure during 2023-24

Total Budget Provision (O+S)	Expenditure in 1st Quarter	Expenditure in 2nd Quarter	Expenditure in 3rd Quarter	Expenditure in 4th Quarter	Expenditure in March 2024	Total Expenditure	Actual expenditure against total expenditure (Quarter-wise/in March) (In *per cent*)				
	(₹ in crore)						1st	2nd	3rd	4th	March 2024
Grant No.1-Vidhan Sabha											
145.41	21.40	22.08	18.76	19.28	6.07	81.51	26	27	23	24	7
Grant No.-2 Governor and Council of Ministers											
210.23	22.50	61.00	42.08	67.69	34.74	193.25	12	32	22	35	18
Grant No. 3 General Administration/ Elections											
1,392.08	153.88	166.04	170.61	275.57	150.83	766.08	20	22	22	36	20
Grant No.4 Revenue/ Excise and Taxation											
4,078.81	492.33	619.90	444.45	607.42	166.94	2,164.06	23	29	21	28	8
Grant No. 5 Home / Prisons /Home Guard and Civil Defence /Administration of Justice (High Court / Prosecution /AGOT/Legal Service Authority)											
8,659.84	2,123.39	2,013.17	1,460.83	2,294.42	1,010.78	7,891.79	27	26	19	29	13
Grant no.-6-Finance/ Planning and Statistics											
37,657.91	4,547.95	13,376.24	5,932.07	12,097.37	4,792.38	35,953.65	13	37	16	34	13
Grant No. 10 Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Mines and Geology/ Forest and Wildlife/ Ecology and Environment											
7,246.55	913.08	702.93	808.43	965.7	441.04	3,390.12	27	21	24	28	13
Grant No. 12 Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development											
22,254.79	4,362.7	4,701.05	4,177.55	5,149.84	2,074.58	18,391.16	24	26	23	28	11
Grant No.-13. Sports and Youth Welfare/ Art and Culture/ Tourism											
820.36	62.55	95.16	179.67	217.5	36.16	554.89	11	17	32	39	7
Grant No. 14 Health/ DMER/ AYUSH/ ESI/ FDA											
8,558.89	1,440.19	1,957.97	1,798.39	2,044.25	693.02	7,240.78	20	27	25	28	10
Grant No. 15 Labour/ Employment/ Skill Development & Industrial Training											
1,892.54	229.94	214.39	219.69	218.97	69.32	883.01	26	24	25	25	8
Grant No. 16. Welfare of SCs and BCs/ Social Justice & Empowerment/Welfare of Ex-Servicemen											
11,959.48	2,548.03	2,647.43	2,719.95	3,013.78	1109.9	10,928.88	23	24	25	28	10
Grant No. 17 Buildings and Roads/ Transport/ Civil Aviation											
11,602.7	1,785.14	2,025.16	2,280.23	2,069.6	609.64	8,160.15	22	25	28	25	7
Grant No. 18 Information and Publicity/ Electronics & Information Technology/ Printing and Stationery											
665.84	67.68	156.23	103.76	98.31	-12.87	425.99	16	37	24	23	-3
Grant No. 19 Irrigation/ Industries & Commerce/ MSME/ Supplies & Disposals/ Power & Renewable Energy/ Science & Technology											
17,397.71	2,731.69	2,980.15	3,362.67	4,952.79	2,427.86	14,027.25	19	21	24	35	17
Grant No. 20 Urban Development (Town & Country Planning/ Urban Estates) / Local Government (ULB & Fire Services) / Rural and Community Development (Rural Development/ Development &Panchayats)/ Public Health Engineering Department											
21,535.03	2,180.28	3,627.14	3,060.38	4,580	2,066.48	13,447.78	16	27	23	34	15

Appendix 3.18
(Reference: Paragraph 3.5.1 (iii); Page 102)
Persistent savings during 2021-24 in two selected Departments under Grant No. 10

(₹ in crore)

Sr. No	Name of Scheme (Classification)	Year	Budget	Expenditure	Savings (In *per cent*)
Mines and Geology Department					
1	Development of Mines and Minerals in the State for mineral exploration and mineral concession (2853-02-001-98)	2021-22	11.52	8.06	3.46 (30.03)
		2022-23	12.70	10.18	2.52 (19.84)
		2023-24	16.20	8.76	7.44 (45.93)
2	Establishment expenses (2853-02-001-99-98)	2021-22	21.59	12.44	9.15 (42.38)
		2022-23	22.59	14.86	7.73 (34.22)
		2023-24	29.39	13.85	15.54 (52.88)
3	Expenditure towards restoration work after mining (2853-02-102-99)	2021-22	103.35	22.12	81.23 (78.60)
		2022-23	123.70	5.91	117.79 (95.22)
		2023-24	97.67	0.18	97.49 (99.82)
Animal Husbandry and Dairy Development Department					
1	Establishment of Directorate Animal Husbandry and Dairy renamed as Establishment of Directorate and District Staff of animal Husbandry and Dairying (2403-51-001-99)	2021-22	32.28	26.57	5.71 (17.69)
		2022-23	34.80	28.72	6.08 (17.47)
		2023-24	39.56	26.07	13.49 (34.10)
2	Scheme for providing financial Assistance to the Societies for Prevention of cruelty (2403-51-101-61)	2021-22	4.32	2.98	1.34 (31.02)
		2022-23	4.32	1.04	3.28 (75.93)
		2023-24	5.00	1.20	3.80 (76)
3	Opening upgradation and strengthening of Veterinary Institutes (2403-51-101-62)	2021-22	92.00	81.17	10.83 (11.77)
		2022-23	115.85	93.85	22.00 (18.99)
		2023-24	129.95	85.87	44.08 (33.92)
4	Livestock Health and Disease Control renamed as grant for vaccination livestock under livestock Health and Disease Control (2403-51-101-63)	2021-22	5.28	4.23	1.05 (19.89)
		2022-23	5.00	0.00	5.00 (100)
		2023-24	6.00	1.80	4.20 (70)
5	Scheme for establishment of Haryana Veterinary Vaccine Institution (2403-51-101-88)	2021-22	593.68	474.68	119.00 (20.04)
		2022-23	578.00	515.15	62.85 (10.87)
		2023-24	631.35	522.79	108.56 (17.19)
6	Scheme for Conservation and Development of Indigenous Cattle and Murrah Development (2403-51-102-66)	2021-22	7.00	5.21	1.79 (25.57)
		2022-23	7.00	4.21	2.79 (39.86)
		2023-24	7.00	4.90	2.10 (30)
7	Scheme for Implementation of National Livestock Mission (2403-51-102-67)	2021-22	20.00	0.00	20.00 (100)
		2022-23	4.00	0.00	4.00 (100)
		2023-24	16.00	6.80	9.20 (57.50)
8	Scheme for Establishment of Gau Sewa Aayog (2403-51-102-69)	2021-22	30.00	8.35	21.65 (72.17)
		2022-23	10.00	6.80	3.20 (32)
		2023-24	425.00	0.97	424.03 (99.77)
9	Establishment of Government Livestock Farm (2403-51-102-99)	2021-22	36.85	29.83	7.02 (19.05)
		2022-23	36.77	30.01	6.76 (18.38)
		2023-24	41.59	27.89	13.70 (32.94)
10	Establishment of Sheep Goat Breeding Farm and Wool Grading Centre (2403-51-104-94)	2021-22	8.31	5.40	2.91 (35.02)
		2022-23	7.45	4.76	2.69 (36.11)
		2023-24	7.04	4.87	2.17 (30.82)
11	Scheme for Management of Haryana Veterinary Training Institute (2403-51-113-97)	2021-22	3.10	1.44	1.66 (53.55)
		2022-23	2.73	1.65	1.08 (39.56)
		2023-24	2.82	1.80	1.02 (36.17)
12	Scheme for Implementation of National Livestock Mission for Scheduled Caste (2403-51-789-89)	2021-22	4.00	0.00	4.00 (100)
		2022-23	1.00	0.00	1.00 (100)
		2023-24	4.00	0.00	4.00 (100)
13	Scheme for Employment Opportunity to Scheduled Caste by establishing Livestock units for Scheduled Caste (2403-51-789-94)	2021-22	18.00	15.06	2.94 (16.33)
		2022-23	70.00	49.26	20.74 (29.63)
		2023-24	35.00	29.83	5.17 (14.77)
14	NABARD Assistance (4403-51-101-99-98)	2021-22	20.00	0.00	20.00 (100)
		2022-23	10.00	0.00	10.00 (100)
		2023-24	10.00	2.00	8.00 (80)
15	State Assistance (4403-51-101-99-99)	2021-22	18.00	11.32	6.68 (37.11)
		2022-23	150.00	7.92	142.08 (94.72)
		2023-24	100.00	38.78	61.22 (61.22)

Appendix 3.19

(Reference: Paragraph 3.5.2 (ii); Page 105)

Scheme-wise details of savings (₹ 10 crore and 30 *per cent*) in 2023-24 in two selected Department under Grant No. 20

(₹ in crore)

Sr. No.	Name of the Scheme	Budget Provision (O+S)	Actual expenditure	Savings (In *per cent*)
Urban Local Bodies Department				
1.	Mukhyamantri Samagra Shahari Vikas Yojana (2217-03-191-99)	640.00	161.48	-478.52 (75)
2.	Services of Sewage water supply and Drainage in Municipal Corporation (2217-80-191-95)	105.00	42.74	-62.26 (59)
3.	Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission (2217-80-191-97)	320.00	165.22	-154.78 (48)
4.	Scheme for Urban Infrastructure Development under State Finance Commission (2217-80-192-83)	572.00	312.13	-259.87 (45)
5.	New Urban Renewal Mission (AMRUT) (2217-80-192-86)	359.48	234.43	-125.05 (35)
6.	Swachh Bharat Mission (2217-80-192-88)	400.00	14.16	-385.84 (96)
7.	National Urban Lively hood Mission (2217-80-192-89)	37.50	0.00	-37.50 (100)
8.	Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils (2217-80-192-92)	199.22	59.68	-139.54 (70)
9.	Grant-in-Aid to Municipalities/Municipal Councils on the recommendation of Central Finance Commission (2217-80-192-93)	210.00	63.43	-146.57 (70)
10.	National Urban Livelihood Mission for Scheduled Castes (2217-80-789-90)	12.50	0.00	-12.50 (100)
11.	Deen Dayal Upadhyaya Sewa Basti Utthaan (2217-80-789-94)	30.00	11.67	-18.33 (61)
	Total Revenue (Voted)	**2,885.70**	**1,064.94**	**-1,820.76 (63)**
12.	Purchase of Land and Construction work of Directorate of Fire Service Haryana (Panchkula) (4059-01-051-64)	30.00	0.00	-30.00 (100)
13.	Performance Linked Outlay (PLO) of DLB-Director Urban Local Bodies (CAP) (4217-60-001-98)	800.00	0.00	-800.00 (100)
	Total Capital (Voted)	**830.00**	**0.00**	**-830.00 (100)**
		3,715.70	**1,064.94**	**-2,650.76 (71)**
Rural Development Department				
Sr. No.	**Name of the Scheme**	**Budget Provision (O+S)**	**Actual expenditure**	**Savings (In *per cent*)**
1.	Batch VI Projects under Integrated Wasteland Development/Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojana (2501-05-190-99)	16.00	4.00	-12.00 (75)
2.	Start-up Village Entrepreneurship Programme (NRLM, SVEP) (2501-06-101-96)	10.00	0.00	-10.00 (100)
3.	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM) (Project, Admn.) (2501-06-101-97)	25.00	0.00	-25.00 (100)
4.	National Rural Livelihood Mission (N R L M / Aajeevika) (2501-06-101-99-99)	105.00	61.41	-43.59 (42)
5.	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (NRLM) (Project, Admn.) for SCSP (2501-06-789-98)	10.00	0.00	-10.00 (100)
6.	National Rural Livelihood Mission (NRLM/ Aajeevika) under Special Component Plan for Scheduled Castes (2501-06-789-99)	45.00	18.23	-26.77 (59)
7.	Swaran Jayanti Khand Utthan Yojana (2505-01-702-88-89)	50.00	12.50	-37.50 (75)
8.	Scheme for Administrative Contingency (MGNREGA) -Normal (2505-02-101-98)	35.00	4.60	-30.40 (87)
9.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) (2505-02-101-99)	359.00	152.46	-206.54 (58)
10.	Performance Linked Outlay (PLO) for Development and Panchayat (DEVPLO- REV) (2515-51-001-96)	150.00	0.71	-149.29 (99)
11.	Rashtriya Gram Swaraj Abhiyan (2515-51-101-81)	30.00	0.00	-30.00 (100)
12.	Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (2515-51-101-89)	1,712.00	1,157.99	-554.01 (32)

Sr. No.	Name of the Scheme	Budget Provision (O+S)	Actual expenditure	Savings (In *per cent*)
13.	Scheme Assistance of Haryana Rural Development Authority (2515-51-102-90)	30.00	0.00	-30.00 (100)
14.	Scheme for Sanitation under Swachh Bharat Mission (Gramin) (2515-51-102-93-99)	122.00	0.00	-122.00 (100)
15.	Haryana Gramin Vikas Yojana (2515-51-102-94)	100.00	70.00	-30.00 (30)
16.	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) (2515-51-102-96-99)	10.00	0.00	-10.00 (100)
17.	New Construction/Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas (2515-51-102-97)	100.00	41.73	-58.27 (58)
18.	Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (2515-51-106-96)	60.00	0.00	-60.00 (100)
19.	Shyama Prasad Mukherjee Rurban Mission (2515-51-106-97)	50.00	0.00	-50.00 (100)
20.	Pardhan Mantri Adarsh Gram Yojana (2515-51-106-98)	10.00	0.00	-10.00 (100)
21.	Rural Infrastructure Development under State Finance Commission (SFC) (2515-51-198-96)	699.00	24.35	-674.65 (97)
22.	Financial Assistance to Scheduled Castes Under State Finance Commission (2515-51-789-87)	734.00	505.83	-228.17 (31)
23.	Mahatma Gandhi Gramin Basti Yojna (2515-51-789-88)	30.00	9.86	-20.14 (67)
24.	Scheme for Assistance to Haryana Rural Development Authority (2515-51-789-91)	10.00	0.00	-10.00 (100)
25.	Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes (2515-51-789-98)	45.00	0.00	-45.00 (100)
26.	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes (2515-51-789-99)	10.00	0.00	-10.00 (100)
	Total Revenue (Voted)	**4,557.00**	**2,063.67**	**-2,493.33 (55)**
27.	Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) (4515-51-101-98)	94.00	0.00	-94.00 (100)
28.	Deenbandhu Haryana Gram UdayYojana (4515-51-101-99)	200.00	10.72	-189.28 (95)
	Total Capital (Voted)	**294.00**	**10.72**	**-283.28 (96)**
	Grand Total	**4,851.00**	**2,074.39**	**-2,776.61 (57)**

Appendix 3.20

(Reference: Paragraph 3.5.2 (iv); Page 107)

Statement showing details of bank balance as on 31 March 2024

(₹ in crore)

Sr. No	Name of Bank	Bank Account No	Name of Scheme	Bank balance as on 31st March 2024
	Director, Rural Development Department			
1	IDBI BANK LTD Sector 16, Panchkula	2084104000023010	2515-51-106-96-51-N-V- Pradhan Mantri Jan Vikas Karyakaram	60.00
2	PNB BANK Sector 9, Chandigarh	4431000100010460	2505-02-101-99-99-N-V- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) -Normal Plan	0.68
3	PNB BANK Manimajra, Chandigarh	1183000101140570	2505-01-702-88-99-N-V-Swaran Jayanti Khand Utthan Yojana (SJKUY)	14.32
4	HDFC BANK LTD Sector 43 B Chandigarh	50100526078186	2515-51-102-94-51-N-V- Haryana Gramin Vikas Yojna (HGVY)	722.97
5	PNB BANK Manimajra, Chandigarh	1183000101140580	2515-51-106-99-51-N-V-Vidhayak Adarsh Nagar Avam Gram Yojna (VANGY)	216.18
6	CANARA BANK, Sector 10, Panchkula	1624101015733	2501-06-800-97-51-N-V- DRDA Administration	24.03
7	HDFC BANK LTD Sector 11 Chandigarh	50100072478831	2501-06-101-99-99-N-V- National Rural Livelihood Mission (N R L M/Aajeevika) -Normal Plan	48.95
8	INDUSIND BANK Sector 28 A, Chandigarh	151500160028	2515-51-102-93-99-N-V- Scheme for Sanitation under Swachh Bharat Mission (Gramin) -Normal Plan	25.12
9	PNB BANK Sector 09 Chandigarh	44311000100010200	2501-05-101-99-51-N-V-Integrated Wasteland Development/ Management Project (60:40)	1.97
	Director, Development and Panchayat Department			
10	INDUSIND BANK Sector 28 A Chandigarh	100204908253	2515-51-101-89-51-N-V- Financial Assistance to PRI on the recommendation of State Finance Commission	554.61
11	United Bank of India Sector 40 Chandigarh	50470111000001	2505-02-101-99-97-N-V- New construction/Renovation /Repair of Block Office Buildings including Panchayats/ Zila Parishad and State Panchayat Bhawan, Directorate Office	26.20
			Total	**1,695.03**

Appendix 3.21
(Reference: Paragraph 3.5.2 (iv); Page 107)
Details of unspent amount in test checked units as on 31 March 2024

Sr. No.	Name of DDO	Name of Scheme	Name of Bank	Bank A/c	Unspent amount as on 31st March 2024 (In ₹)
1	Chief-Executive Officer (CEO), District Rural Development Authority, Bhiwani	Vidhayak Aadarsh Nagar Gramin Yojana	HDFC	50100671436280	21,58,829
		Swaran Jayanti Khand Uthan Yojana	IDBI	354102000007955	10,81,581
		15th Finance Commission and State Finance Commission	ICICI	360001000308	1,05,99,800
2	Executive Officer Panchayat Samiti (EOPS), Bhiwani	15th Finance Commission	HDFC	50100674898379	7,23,36,821
		State Finance Commission	PNB	53000109444846	35,35,634
			HDFC	5010319554310	26,00,548
3	EOPS, Tosham	15th Finance Commission	HDFC	50100284084629	2,63,16,403
			PNB	1053000100051450	3,79,640
4	CEO, Zila Parishad Mahendergarh		HDFC	50100668024245	11,28,43,649
5	EOPS, Narnaul		HDFC	50100667870864	40,08,526
			PNB	3335000101002410	1,52,05,665
6	Gram Panchayat, Kutbapur, Narnaul		IDBI	1679104000029660	2,92,925
7	GP- Kanwi, Narnaul		IDBI	1679104000029090	19,38,310
8	EOPS, Nangal Choudhary		PNB	883000109340002	1,83,59,218
9	GP- Nangal Nunia		PNB	883000109167764	12,99,169
10	GP- Khatoli Jat		PNB	883000109168073	2,21,397
11	EOPS, Dharuhera,		PNB	188510010001876	1,60,18,653
12	GP- Ghatal Mahniawas		PNB	3333000101019720	29,05,253
13	GP- Nandrampur Bass		PNB	1665000101037080	24,74,851
14	EOPS- Bawal		PNB	405000105466122	2,44,08,006
			HDFC	50100674088965	51,35,197
15	GP- Banipur		PNB	4915000100011780	25,95,637
16	GP- Dharan		PNB	4915000100011880	14,67,405
Total					**32,81,89,605**

Appendix 3.22
(Reference: Paragraph 3.5.2 (iv); Page 108)
Details of unspent balance in test checked units as on 31 March 2024

(₹ in crore)

Sr. No.	Name of Unit	Name of Scheme	Bank Name	Account No	Unspent balance as on 31 March 2024
1	Director, ULB	Swachh Bhart Mission	IDBI Bank	132088432400	294.16
	Mission Director, NULM	National Urban Livelihood Mission	ICICI Bank	1301048976	14.75
Total (A)					**308.91**
2	Municipal Corporation, Faridabad	Central Finance Commission	Axis Bank	920010074152070	96.78
	Smart City, Faridabad		Canara Bank	27481011009161	156.79
3	Municipal Committee, Samalkha		Axis Bank	919010095190033	2.91
4	Municipal Corporation, Panchkula		Axis Bank	921010044746110	4.10
		Divya Nagar Yojna	IDBI Bank	16104000159555	4.45
5	Municipal Committee, Kundli	6th State Finance Commission	Axis Bank	920010029056215	13.38
		Central Finance Commission	Axis Bank	922010006864042	2.19
6	Municipal Council, Thanesar		Axis Bank	921010046536629	0.44
7	Municipal Council, Tohana		Axis Bank	912010038481249/ 919010064142928	2.99
		Swachh Bhart Mission	IDBC/ Kotak Mahinadra Bank	10140838946/ 7512049349	1.52
Total (B)					**285.55**
Grand Total (A+B)					**594.46**

Appendix 3.23

(Reference: Paragraph 3.5.2 (vii); Page 109)

Persistent savings during 2021-24 in two selected departments under Grant No. 20

(₹ in crore)

Sr. No.	Name of Scheme (Classification)	Year	Budget	Expenditure	Savings (In *per cent*)
Urban Local Bodies Department					
1.	Creation of New Establishment of District Municipal Commissioners in the State (2217-80-001-89)	2021-22	16.15	1.22	-14.93 (92)
		2022-23	18.84	3.36	-15.48 (82)
		2023-24	6.26	1.87	-4.39 (70)
2.	Services of Sewage water supply and Drainage in Municipal Corporation (2217-80-191-95)	2021-22	125.00	43.98	-81.02 (64)
		2022-23	100.00	58.84	-41.16 (41)
		2023-24	105.00	42.74	-62.26 (59)
3.	Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission (2217-80-191-97)	2021-22	423.04	208.87	-214.17 (50)
		2022-23	286.20	213.51	-72.69 (25)
		2023-24	320.00	165.22	-154.78 (48)
4.	PM-Street Vendor Atmanirbhar (PMSVA Nidhi) (2217-80-192-85)	2021-22	1.50	0.00	-1.50 (100)
		2022-23	2.00	0.31	-1.69 (84)
		2023-24	2.00	0.50	-1.50 (75)
5.	Swachh Bharat Mission (2217-80-192-88)	2021-22	364.86	199.50	-165.36 (45)
		2022-23	300.00	33.82	-266.18 (88)
		2023-24	400.00	14.16	-385.84 (96)
6.	Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils (2217-80-192-92)	2021-22	149.47	10.21	-139.26 (93)
		2022-23	268.00	20.08	-247.92 (93)
		2023-24	199.22	59.68	-139.54 (70)
7.	Deen Dayal Upadhyaya Sewa Basti Utthaan (2217-80-789-94)	2021-22	35.00	1.76	-33.24 (95)
		2022-23	30.00	19.32	-10.68 (36)
		2023-24	30.00	11.67	-18.33 (61)
8.	Shifting of Milk Dairies (2217-80-800-76)	2021-22	1.00	0.00	-1.00 (100)
		2022-23	1.00	0.00	-1.00 (100)
		2023-24	1.00	0.00	-1.00 (100)
Rural Development Department					
1.	Batch VI Projects under Integrated Wasteland Development/Management Project under Watershed Component of Pradhan Mantri Krishi Sinchayee Yojana (2501-05-190-99)	2021-22	30.00	5.60	-24.40 (81)
		2022-23	24.00	6.04	-17.96 (75)
		2023-24	16.80	8.24	-8.56 (51)
2.	Integrated Waste Land Development Management Project (2501-05-789-99)	2021-22	10.00	0.00	-10.00 (100)
		2022-23	8.00	4.03	-3.97 (50)
		2023-24	7.20	2.06	-5.14 (71)
3.	Scheme for providing interest Subvention by Government of Haryana (IS GoH) to Support SHGs Promoted under DAY NRLM (2501-06-102-99)	2021-22	5.00	3.35	-1.65 (33)
		2022-23	5.00	3.50	-1.50 (30)
		2023-24	5.00	1.25	-3.75 (75)
4.	National Rural Livelihood Mission (N R L M/ Aajeevika) under Special Component Plan for Scheduled Castes (2501-06-789-99)	2021-22	75.00	22.08	-52.92 (71)
		2022-23	75.00	18.23	-56.77 (76)
		2023-24	45.00	18.23	-26.77 (59)
5.	Scheme for Rural Development Establishment Expenses Field Staff (2501-06-800-98)	2021-22	2.50	0.60	-1.90 (76)
		2022-23	2.50	0.55	-1.95 (78)
		2023-24	1.45	0.26	-1.19 (82)
6.	Swaran Jayanti Khand Utthan Yojana (2505-01-702-88)	2021-22	50.00	1.00	-49.00 (98)
		2022-23	50.00	0.00	-50.00 (100)
		2023-24	50.00	12.50	-37.50 (75)
7.	Swaran Jayanti Khand Utthan Yojana (SCSP) (2505-01-789-99)	2021-22	10.00	0.00	-10.00 (100)
		2022-23	10.00	0.00	-10.00 (100)
		2023-24	10.00	2.50	-7.50 (75)
8.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) (2505-02-101-99)	2021-22	300.00	255.74	-44.26 (15)
		2022-23	450.00	178.16	-271.84 (60)
		2023-24	359.00	152.46	-206.54 (58)
9.	Establishment Expenses (H.Q.Staff) (2515-51-001-98-98)	2021-22	8.63	6.55	-2.08 (24)
		2022-23	8.77	6.83	-1.94 (22)
		2023-24	9.42	6.87	-2.55 (27)
10.	Establishment Expenses H.Q Staff and Panchayati Raj Training Institutes, Nilokheri (2515-51-001-99-98)	2021-22	23.56	9.86	-13.70 (58)
		2022-23	20.02	11.67	-8.35 (42)
		2023-24	21.24	12.09	-9.15 (43)

Sr. No.	Name of Scheme (Classification)	Year	Budget	Expenditure	Savings (In *per cent*)
11.	Rashtriya Gram Swaraj Abhiyan (2515-51-101-81)	2021-22	20.00	0.00	-20.00 (100)
		2022-23	20.00	0.00	-20.00 (100)
		2023-24	30.00	0.00	-30.00 (100)
12.	Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (2515-51-101-89)	2021-22	1375.00	0.00	-1375.00 (100)
		2022-23	480.00	370.00	-110.00 (23)
		2023-24	1712.00	1157.99	-554.01 (32)
13.	Awareness amongst village Youth Volunteers for Rural Development (2515-51-102-83)	2021-22	3.50	1.00	-2.50 (71)
		2022-23	3.50	0.37	-3.13 (89)
		2023-24	3.50	0.13	-3.37 (96)
14.	Scheme assistance of Haryana Rural Development Authority (2515-51-102-90)	2021-22	20.00	5.00	-15.00 (75)
		2022-23	30.00	0.00	-30.00 (100)
		2023-24	30.00	0.00	-30.00 (100)
15.	Scheme for Sanitation under Swachh Bharat Mission(Gramin) (2515-51-102-93-99)	2021-22	532.37	99.82	-432.55 (81)
		2022-23	300.00	11.07	-288.93 (96)
		2023-24	122.00	0.00	-122.00 (100)
16.	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) (2515-51-102-96-99)	2021-22	10.00	0.00	-10.00 (100)
		2022-23	10.00	0.00	-10.00 (100)
		2023-24	10.00	0.00	-10.00 (100)
17.	New Construction/Renovation/ Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas (2515-51-102-97)	2021-22	25.00	10.03	-14.97 (60)
		2022-23	100.00	8.71	-91.29 (91)
		2023-24	100.00	41.73	-58.27 (58)
18.	Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (2515-51-106-96)	2021-22	50.00	9.52	-40.48 (81)
		2022-23	30.00	12.69	-17.31 (58)
		2023-24	60.00	0.00	-60.00 (100)
19.	Pradhan Mantri Adarsh Gram Yojana (2515-51-106-98)	2021-22	20.00	0.00	-20.00 (100)
		2022-23	20.00	0.00	-20.00 (100)
		2023-24	10.00	0.00	-10.00 (100)
20.	Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff (2515-51-196-99)	2021-22	467.76	153.03	-314.73 (67)
		2022-23	302.92	56.83	-246.09 (81)
		2023-24	30.61	25.19	-5.42 (18)
21.	Financial Assistance to Scheduled Castes Under State Finance Commission (2515-51-789-87)	2021-22	340.00	0.00	-340.00 (100)
		2022-23	120.00	100.00	-20.00 (17)
		2023-24	734.00	505.83	-228.17 (31)
22.	Mahatma Gandhi Gramin Basti Yojana (2515-51-789-88)	2021-22	30.00	24.54	-5.46 (18)
		2022-23	30.00	10.26	-19.74 (66)
		2023-24	30.00	9.86	-20.14 (67)
23.	Scheme for assistance to Haryana Rural Development Authority (2515-51-789-91)	2021-22	20.00	5.00	-15.00 (75)
		2022-23	20.00	0.00	-20.00 (100)
		2023-24	10.00	0.00	-10.00 (100)
24.	Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes (2515-51-789-98)	2021-22	50.00	14.81	-35.19 (70)
		2022-23	50.00	0.00	-50.00 (100)
		2023-24	45.00	0.00	-45.00 (100)
25.	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes (2515-51-789-99)	2021-22	10.00	0.00	-10.00 (100)
		2022-23	10.00	0.00	-10.00 (100)
		2023-24	10.00	0.00	-10.00 (100)
26.	Deenbandhu Haryana Gram Uday Yojana (4515-51-101-99)	2021-22	150.00	100.00	-50.00 (33)
		2022-23	200.00	34.71	-165.29 (83)
		2023-24	200.00	10.72	-189.28 (95)

Appendix 4.1

(Reference: Paragraph 4.3; Page 114)

Funds transferred directly to the implementing agencies existing in the State

(₹ in crore)

Sr. No.	Government of India Scheme	Implementing Agency	Amount
1	Mahatma Gandhi National Rural Employment Guarantee Program	Mahatma Gandhi National Rural Employment Guarantee Authority	363.31
2	Schemes for differently Abled persons	National Handicapped Finance and Development Corporation and Navjyoti Global Solution Private Ltd	13.46
3	National AIDS and STD Control Programme	Haryana State AIDS Control Society	29.55
4	National Hydrology Project	Haryana Irrigation and Water Resources Department	4.22
5	Payment for Indigenous Urea	Yara Fertilizers India Private Limited.	3,047.02
6	Payment for Imported P and K Fertilizers	Masaic India Private Limited	1,519.25
7	Works under Road Wing	M/s SP Singla Constructions Private Limited, M/s Kaluwala Construction Private Limited and others	207.40
8	SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home), Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budget Research Skilling Training Media, etc)	Women and Child Development Department	0.05
9	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Haryana	1,045.39
10	Rashtriya Krishi Vikas Yojna	Directorate of Agriculture and Farmers Welfare Haryana, CCS Haryana Agricultural University, Hisar and others	2.07
11	Livestock Health and Disease Control Central Sector	Haryana Livestock Development Board	11.16
12	Atal Bhujal Yojna	SPMU, I and W R Department, Haryana	489.62
13	Jal Jeevan Mission (JJM) / National Rural Drinking Water Mission	Engineer-in-Chief, Haryana Public Health Engineering Department	526.72
14	Footwear Leather and Accessories Development Programme (FLADP)	Siddh Lamifab Private Limited, H S Polymers Private Limited, A P Industries and others	75.64
15	Smart Grids	National Smart Grid Mission	6.08
16	Road Works - EAP Component	Atlas Constructions Private Limited, Atcon India Limited (JV) and Atcon India Limited - Atlas Construction Private Limited (JV)	92.09
17	Research and Development (Support Programme)	National Institute of Solar Energy	1.96
18	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojna (PMJAY)	Ayushman Bharat Haryana and Haryana Protection Authority	95.17
19	Reform Linked Distribution Scheme - POWER	Rural Electrification Corporation Limited and Power Grid Corporation of India Limited	7,580.30
20	Krishionnati Yojana	CCS Haryana Agricultural University, Hisar, Indian Farm Forestry Development Cooperative Limited and others	228.76
21	Other Schemes having a release below ₹ thousand lakhs		34.38
	Total		**15,373.59**

Source: Finance Accounts–Appendix VI

Appendix 4.2

(Reference: Paragraph 4.5; Page 116)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2024

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Parliament/State/Union Territory legislature (2011)	2021-22	1	0.16	1	0.16	1	0.16	0	0.00
2	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	4	0.02	0	0.00
		2021-22	11	0.09	11	0.09	11	0.09	0	0.00
		2022-23	22	21.70	22	21.70	0	0.00	22	21.70
3	Police (2055)	2020-21	2	115.41	1	76.61	1	76.61	0	0.00
		2021-22	3	168.00	3	168.00	3	168.00	0	0.00
		2022-23	4	180.79	4	180.79	0	0.00	4	180.79
4	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	5	22.75	0	0.00
		2020-21	2	21.35	2	21.35	2	21.35	0	0.00
5	Miscellaneous General Services (2075)	2018-19	1	0.00	0	0.00	0	0.00	0	0.00
6	General Education (2202)	2014-15	739	1382.54	6	0.99	6	0.99	0	0.00
		2015-16	1,063	1542.62	11	0.71	11	0.71	0	0.00
		2016-17	1,332	1618.88	7	0.37	7	0.37	0	0.00
		2017-18	1,385	1656.36	1	4.00	0	0.00	1	4.00
		2018-19	866	1560.24	2	136.41	2	136.41	0	0.00
		2019-20	47	545.79	21	247.84	4	102.96	17	144.88
		2020-21	142	1468.19	116	1019.39	112	921.36	4	98.03
		2021-22	178	1454.40	178	1454.40	129	880.69	49	573.71
		2022-23	258	2942.06	258	2942.06	236	2207.27	22	734.79
7	Technical Education (2203)	2016-17	102	227.06	1	10.00	1	10.00	0	0.00
		2017-18	90	218.18	3	12.65	3	12.65	0	0.00
		2021-22	39	119.25	39	119.25	39	119.25	0	0.00
8	Sports and Youth Services (2204)	2015-16	130	124.02	4	0.32	2	0.23	2	0.09
		2016-17	56	90.69	14	6.61	8	0.37	6	6.24
		2017-18	229	73.14	6	2.05	2	0.64	4	1.41
		2020-21	50	2.70	50	2.71	43	0.18	7	2.53
		2021-22	37	73.46	37	73.46	30	71.69	7	1.77
		2022-23	12	1.70	12	1.70	4	0.17	8	1.53
9	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2019-20	1	2.00	1	2.00	1	2.00	0	0.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
		2022-23	1	0.00	1	0.00	0	0.00	1	0.00
10	Medical (2210)	2019-20	54	796.03	3	38.48	3	38.48	0	0.00
		2020-21	47	814.12	21	169.44	17	133.37	4	36.07
		2021-22	41	1195.39	41	1195.39	4	12.96	37	1182.43
		2022-23	30	1255.49	30	1255.48	2	3.86	28	1251.62
11	Family Welfare (2211)	2020-21	3	0.18	1	0.03	0	0.00	1	0.03
		2021-22	1	0.03	1	0.03	1	0.03	0	0.00
12	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
		2022-23	10	100.36	10	100.36	0	0.00	10	100.36
13	Urban Development (2217)	2012-13	96	1274.01	12	159.87	3	6.15	9	153.72
		2013-14	73	1120.80	9	193.91	0	0.00	9	193.91
		2014-15	87	1115.43	3	18.18	0	0.00	3	18.18
		2015-16	122	1478.70	28	145.97	3	20.95	25	125.02
		2016-17	219	2227.25	29	156.86	3	4.49	26	152.37
		2017-18	395	2781.01	67	333.88	10	17.47	57	316.41
		2018-19	105	1841.76	34	761.28	4	16.67	30	744.61
		2019-20	52	1750.54	31	203.99	1	96.42	30	107.57
		2020-21	42	1652.99	25	456.64	5	296.05	20	160.59
		2021-22	76	2288.38	76	2288.38	28	422.63	48	1865.75
		2022-23	61	1481.94	61	1481.94	0	0.00	61	1481.94

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
14	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	3	92.50	3	4.16
		2022-23	4	19.47	4	19.47	0	0.00	4	19.47
15	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	2	1.68	0	0.00	2	1.68
		2017-18	38	34.20	4	1.75	2	1.36	2	0.39
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	14	5.54	0	0.00	14	5.54
		2020-21	35	45.22	26	44.07	17	19.04	9	25.03
		2021-22	30	46.22	30	46.22	23	32.81	7	13.41
		2022-23	27	79.03	27	79.03	3	0.48	24	78.55
16	Other Social Services (2250)	2018-19	1	0.19	1	0.18	0	0.00	1	0.18
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
17	Crop Husbandry (2401)	2020-21	19	307.02	6	117.61	6	117.61	0	0.00
		2021-22	7	151.71	7	151.71	7	151.71	0	0.00
		2022-23	15	167.17	15	167.17	0	0.00	15	167.17
18	Soil and water conservation (2402)	2021-22	5	2.50	5	2.50	5	2.50	0	0.00
19	Animal Husbandry (2403)	2019-20	37	124.01	15	122.87	15	122.87	0	0.00
		2020-21	17	35.31	16	35.30	16	35.30	0	0.00
		2021-22	30	111.48	30	111.48	25	73.38	5	38.10
		2022-23	9	6.00	9	6.00	0	0.00	9	6.00
20	Fisheries (2405)	2022-23	4	1.54	4	1.54	4	1.54	0	0.00
21	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	3	8.68	0	0.00
		2021-22	1	7.20	1	7.20	1	7.20	0	0.00
		2022-23	2	4.50	2	4.50	0	0.00	2	4.50
22	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	2	133.50	0	0.00
		2021-22	4	212.55	4	212.55	4	212.55	0	0.00
23	Cooperation (2425)	2020-21	5	36.21	1	0.40	1	0.40	0	0.00
		2021-22	6	212.40	6	212.40	6	212.40	0	0.00
24	Special Programme for Rural Development (2501)	2015-16	103	64.19	1	0.47	0	0.00	1	0.47
		2016-17	87	69.16	14	44.94	2	0.37	12	44.57
		2017-18	112	135.06	26	93.73	3	1.03	23	92.70
		2018-19	123	154.60	34	134.62	15	3.34	19	131.28
		2019-20	60	102.02	20	93.44	7	23.18	13	70.26
		2020-21	29	18.81	18	16.27	14	10.61	4	5.66
25	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	6	5.89	3	6.87
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
26	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	7	33.08	0	0.00	7	33.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1263.49	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1191.66	52	168.75	2	0.28	50	168.47
		2015-16	3,845	1261.94	93	146.89	1	0.01	92	146.88
		2016-17	4,166	2262.96	133	272.68	3	0.09	130	272.59
		2017-18	3,652	1127.58	58	153.74	3	6.62	55	147.12
		2018-19	4,015	2228.45	225	918.49	12	26.89	213	891.60
		2019-20	355	2757.15	330	2696.70	64	52.12	266	2644.58
		2020-21	105	349.62	104	349.62	68	9.05	36	340.57
		2021-22	124	302.64	124	302.64	33	6.90	91	295.74
		2022-23	82	7.49	82	7.49	5	1.28	77	6.21
27	Major Irrigation (2700)	2020-21	3	1.75	2	0.85	0	0.00	2	0.85
28	Command Area Development (2705)	2019-20	16	104.25	1	0.75	1	0.75	0	0.00

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
29	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	3	1.20	0	0.00
		2021-22	2	0.72	2	0.72	2	0.72	0	0.00
		2022-23	3	2.00	3	2.00	0	0.00	3	2.00
30	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
31	Industries (2852)	2016-17	36	61.70	5	1.25	1	0.25	4	1.00
		2017-18	23	126.50	5	61.89	5	61.89	0	0.00
		2018-19	25	78.49	8	48.88	1	0.10	7	48.78
		2019-20	7	16.30	5	14.73	0	0.00	5	14.73
32	Other Scientific Research (3425)	2020-21	8	12.12	4	4.62	4	4.62	0	0.00
33	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
34	Secretariat Economic Services (3451)	2020-21	4	1.45	1	0.05	1	0.05	0	0.00
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
		2022-23	6	4.85	6	4.85	0	0.00	6	4.85
35	Food Storage & Warehousing (2408)	2022-23	13	0.19	13	0.19	0	0.00	13	0.19
36	Welfare of SC, ST, OBC and Minorities (2225)	2021-22	76	6.92	76	6.92	76	6.92	0	0.00
		2022-23	40	43.03	40	43.03	0	0.00	40	43.03
37	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
	Total		**31,406**	**58,592.91**	**3,263**	**24,295.94**	**1,226**	**7,276.44**	**2,037**	**17,019.50**

Source: Information provided by O/o PAG (A&E) Haryana

Appendix 4.3

(Reference: Paragraph 4.14; Page 120)

Statement showing the details of rendering of account to CAG and submission of Audit Reports to the State Legislature by the autonomous bodies

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts[1] (up to 30th June 2024)
1.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority (CJM-Secretary, DLSA), Panchkula	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's DPC Act-1971	2022-23	2021-22	1999-2000	2023-24	3 months*
2.	CJM-Secretary, DLSA, Yamunanagar	-do-	2022-23	2015-16	1996-97	2023-24	3 months*
3.	CJM-Secretary, DLSA, Mewat	-do-	2022-23	2018-19	2009-10	2023-24	3 months*
4.	CJM-Secretary, DLSA, Hisar	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
5.	CJM-Secretary, DLSA, Gurugram	-do-	2022-23	2022-23	1999-2000	2023-24	3 months*
6.	CJM-Secretary, DLSA, Sirsa	-do-	2022-23	2021-22	2012-13	2023-24	3 months*
7.	Haryana Waqf Board, Haryana	2018-19 to 2022-23	2017-18	2017-18	Not required to be laid down	2018-19 to 2022-23	5 years$
8.	Haryana State Legal Services Authority, Panchkula	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's DPC Act-1971	2015-16	2015-16	2013-14	2016-17 to 2023-24	7 years$
9.	CJM-Secretary, DLSA, Karnal	-do-	2022-23	2021-22	2009-10	2023-24	3 months*
10.	CJM-Secretary, DLSA, Bhiwani	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
11.	CJM-Secretary, DLSA, Charkhi Dadri	-do-	2022-23	2022-23	----	2023-24	3 months*
12.	CJM-Secretary, DLSA, Narnaul	-do-	2022-23	2021-22	1996-97	2023-24	3 months*
13.	CJM-Secretary, DLSA, Kurukshetra	-do-	2022-23	2021-22	1996-97	2023-24	3 months*
14.	CJM-Secretary, DLSA, Rewari	-do-	2022-23	2021-22	1996-97	2023-24	3 months*
15.	CJM-Secretary, DLSA, Jind	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
16.	CJM-Secretary, DLSA, Fatebahad	-do-	2022-23-	2022-23	1996-97	2023-24	3 months*
17.	CJM-Secretary, DLSA, Sonipat	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
18.	CJM-Secretary, DLSA, Panipat	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
19.	CJM-Secretary, DLSA, Faridabad	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
20.	CJM-Secretary, DLSA, Kaithal	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
21.	CJM-Secretary, DLSA, Jhajjar	-do-	2022-23	2020-21	2011-12	2023-24	3 months*
22.	CJM-Secretary, DLSA, Rohtak	-do-	2022-23	2022-23	1996-97	2023-24	3 months*
23.	CJM-Secretary, DLSA, Palwal	-do-	2021-22 to 2022-23	2020-21	2012-13	2023-24	3 months*
24.	CJM-Secretary, DLSA, Ambala	-do-	2022-23	2022-23	2013-14	2023-24	3 months*
25.	Haryana Human Rights Commission, Chandigarh	-do-	2020-21	2020-21	2012-13	2021-22 2022-23 2023-24	27 months* 15 months* 3 months*
26.	Institute of Hotel Management (IHM), Kurukshetra	2016-17 to 2020-21	2016-17 to 2020-21	-	-	-	-
27.	IHM, Yamuna Nagar	-do-	2016-17 to 2020-21	-	-	-	-
28.	IHM, Panipat	-do-	2016-17 to 2020-21	-	-	-	-
29.	IHM, Faridabad	-do-	2016-17 to 2020-21	-	-	-	-

[1] Accounts of Autonomous Bodies are considered due on 30 June every year.

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts[1] (up to 30th June 2024)
30.	IHM, Rohtak	-do-	2016-17 to 2020-21	-	-	-	-
31.	Haryana Parivar Pehchan Authority	No entrustment required	2021-22 2022-23	-	-	2023-24	3 months*
32.	Haryana Shehri Vikas Pradhikaran, Panchkula	As per section 26 (2) of HUDA Act, 1977	2020-21	2019-20	Information Awaited	2021-22 2022-23 2023-24	26 months# 14 months# 2 months#
33.	Haryana Real Estate Regulatory Authority, Panchkula	As per section 77 (2) of RERA Act,2016	2021-22	2021-22	Information Awaited	2022-23 2023-24	14 months# 2 months#
34.	Haryana Real Estate Regulatory Authority, Gurugram	As per section 77 (2) of RERA Act,2016	2022-23	2020-21	HRERA Gurugram has submitted the Audit Report for 2019-20 and 2020-21 to ACS, TCP for placing the same in State Legislature	2023-24	2 months#
35.	Haryana Khadi Village and Village Industries Board, Panchkula	2017-18 to 2021-22	2020-21	2019-20	2018-19	2021-22 2022-23 2023-24	26 months# 14 months# 2 months#
36.	Haryana Housing Board, Panchkula	2019-20 to 2023-24	2020-21	2020-21	Annual Report for the year 2019-20 submitted to ACS, Housing for all Department	2021-22 2022-23 2023-24	26 months# 14 months# 2 months#
37.	Haryana Electricity Regulatory Commission, Panchkula	As per section 104(2) of Electricity Act 2003	2022-23	2021-22	Annual Report for the years 2020-21 and 2021-22 submitted to Secretary, Energy Department.	2023-24	2 months#
38.	Gurugram Metropolitan Development Authority, Gurugram	As per section 39 (2) of GMDA Act, 2017	2022-23	2020-21	GMDA has submitted the Audit Reports from 2017-18 to 2020-21 to ACS, DTCP for placing the same in State Legislature.	2023-24	2 months#
39.	Haryana Labour Welfare Board, Chandigarh	Audit conducted under Section 19(3) CAG DPC Act (2023-24 to 2027-28)	2018-19	2018-19	2017-18	2019-20 2020-21 2021-22 2022-23 2023-24	Four years 4 months@ Three years 4 months@ Two years 4 months@ One year 4 months@ 4 months@
40.	Haryana Building & Other Construction Workers Welfare Board, Haryana[1]	Audit conducted under Section 19(2) CAG DPC Act	2019-20 2020-21 2021-22	2019-20	2007-08	2022-23 2023-24	One year 4 months@ 4 months@
41.	Haryana State Commission for Protection of Child Rights	-do-	Accounts not received yet	-	-	2013-14 to 2023-24	10 years 4 months@
42.	State Compensatory Afforestation Fund Management and planning Authority CAMPA, Haryana	-do-	2018-19 to 2020-21	2018-19 to 2020-21	Yet to be placed (from 2018-19)	2021-22 2022-23 2023-24	Two years 4 months@ One year 4 months@ 4 months@
43.	Haryana State Biodiversity Board	-do-	2018-19 to 2020-21 2021-22	2020-21	Yet to be placed (from 2018-19)	2022-23 2023-24	One year 4 months@ 4 months@

Note: $:-Status upto 30 June 2024

#:- Status upto 31 August 2024

***:- Status upto 30 September 2024**

@:- Status upto 31 October 2024

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