



सत्यमेव जयते

**State Finances Audit Report
of
the Comptroller and Auditor General of India
for the year ended 31 March 2022**



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



Government of Haryana
Report No. 2 of the year 2023

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of
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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.

Chapters I to III of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2022. Information has been obtained from the Government of Haryana wherever necessary.

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

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

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

EXECUTIVE SUMMARY

Executive Summary

Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2021-22 vis-à-vis the Budget Estimates, the targets set under the Fiscal Responsibilities and Budget Management (FRBM) Act, 2005 and to analyse the significant trends and structural profile of Government's receipts and disbursement.

Based on the audited accounts of the Government of Haryana for the year ended 31 March 2022 and additional data collated from several sources such as the Economic Survey brought out by the Department of Economic and Statistical Analysis, this report provides an analytical review of the Annual Accounts of the State Government in five Chapters.

Chapter 1 describes the basis and approach to the Report and the underlying data, provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/surplus.

Chapter 2 provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter 3 is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter 4 comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

Chapter 5 discusses the financial performance of State Public Sector Enterprises and the impact of comments issued as a result of supplementary audit of the Financial Statements of these State Public Sector Enterprise.

Audit findings

Chapter 1: Overview

Revenue Deficit decreased from ₹ 22,385 crore during 2020-21 to ₹ 20,333 crore in 2021-22 which was less than the budget projections of ₹ 29,194 crore.

[Paragraph 1.5]

Fiscal Deficit which was ₹ 29,486 crore in 2020-21 increased to ₹ 31,778 crore during 2021-22. Fiscal deficit was 3.55 *per cent* of GSDP against the target of 3.83 *per cent* in MTFP and budget projections.

[Paragraph 1.5]

Revenue and Fiscal Deficit was understated by ₹ 737.14 crore on account of short-contribution to pension scheme, non-contribution to Consolidated Sinking Fund and non-adjustment of interest in Mines and Mineral Development, Restoration and Rehabilitation Fund and State Compensatory Afforestation Fund.

[Paragraph 1.6.1]

Outstanding debt/liabilities of the State were understated by ₹ 556 crore by not accounting for the Suspense, Miscellaneous and Remittance balances and percentage to GSDP was understated by 0.06 *per cent*.

[Paragraph 1.6.2]

Chapter 2: Finances of the State

The annual growth rate of revenue receipts of the State decreased from 19.43 *per cent* in 2017-18 to 15.59 *per cent* in 2021-22. The State's own tax revenue increased by 29.87 *per cent*, the grants-in-aid from GoI increased by 46.56 *per cent* and the central tax transfers increased by 33.21 *per cent* during the same period.

[Paragraph 2.3.2.1]

The revenue expenditure increased by nine *per cent* from ₹ 89,946 crore in 2020-21 to ₹ 98,425 crore in 2021-22. Committed expenditure comprising Salaries and Wages, Pensions and Interest payments constituted 54.07 *per cent* of total revenue expenditure. Expenditure on subsidies was ₹ 9,535 crore in 2021-22, which was 12.21 *per cent* of the revenue receipts and 9.69 *per cent* of revenue expenditure.

[Paragraph 2.4.2]

The capital expenditure was ₹ 11,046 crore which increased from six *per cent* in 2020-21 to 10 *per cent* of total expenditure during 2021-22 mainly due to increase in Capital Expenditure on Water Supply, Sanitation, Housing & Urban Development and Health & Family Welfare and Food, Storage & Warehousing.

[Paragraph 2.4.3.1]

The Government as of 31 March 2022 had invested ₹ 37,865.68 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The average return on these investments was 0.71 *per cent* in the last five years while the Government paid an average interest rate of 7.75 *per cent* on its borrowings during 2017-22.

[Paragraph 2.4.3.2]

Outstanding loans and advances as on 31 March 2022 increased by 5.91 *per cent* due to more loans to co-operative sugar mills and Haryana State Agriculture and Marketing Board and Power Companies during the year. Loans amounting to ₹ 3,877.95 crore were outstanding at the beginning of the year 2021-22 against co-operative sugar mills. There was no recovery on account of principal with an outstanding balance ₹ 4,509.53 crore.

[Paragraph 2.4.3.2(iv)]

The State Government had not invested funds of ₹ 5,542.62 crore available under State Disaster Response Fund, Restoration and rehabilitation of mines and minerals and State Compensatory Afforestation Fund.

[Paragraphs 2.5.2.2, 2.5.2.4 and 2.5.2.5]

The overall fiscal liabilities of the State increased from ₹ 1,64,076 crore in 2017-18 to ₹ 2,63,950 crore in 2021-22 registering an increase of 60.87 *per cent* mainly due to increase in public debt (₹ 87,943 crore) and public account liabilities (₹ 11,931 crore). The overall fiscal liabilities increased by 10.57 *per cent* over previous year. The ratio of fiscal liabilities to GSDP increased from 25.68 *per cent* in 2017-18 to 29.47 *per cent* in 2021-22. The liabilities were 2.96 times of the revenue receipts and 4.88 times the State's own resources.

[Paragraph 2.6.1]

Chapter 3: Budgetary Management

During 2021-22, expenditure of ₹ 1,50,162.15 crore was incurred against the total grants and appropriations of ₹ 1,95,689.44 crore resulting in overall savings of ₹ 45,527.29 crore. Out of these, in 38 cases, savings were ₹ 44,115.90 crore registering saving of more than ₹ 100 crore in each case. Excess expenditure of ₹ 63.47 crore under one grant and one appropriation required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 153.39 crore for the period 2019-20 and ₹ 21.93 crore for 2020-21.

[Paragraphs 3.1, 3.3.5 (i), 3.3.6 and 3.4.1]

There were persistent savings in 31 grants and two appropriations during 2017-22. In 34 cases, supplementary provision proved to be unwarranted as the expenditure remained less than the original provision. In 24 Major Heads, under 18 grants, 52 *per cent* of the expenditure was incurred in the month of March 2022 indicating rush of expenditure in the closing month of the year which shows non-adherence to the financial propriety.

[Paragraphs 3.3.2, 3.3.5 (ii) and 3.4.4]

A review of budgetary procedure and control over expenditure in respect of three grants Grant No. 06- Finance, Grant No. 13-Health and Grant No.32-Rural Development and Community indicated that budgetary and financial system of the State Government requires improvement as overall utilisation of the budget

was 74 per cent, 80.72 per cent and 33 per cent of total grants during 2021-22 respectively. In respect of Grant No. 13-Health, the entire provision of budget amounting ₹ 965.14 crore for twenty one schemes was surrendered whereas in 34 schemes under Grant No.32-Rural Development and Community savings were more than 50 per cent.

[Paragraphs 3.5.1, 3.5.2 and 3.5.3]

Chapter 4: Quality of Accounts and Financial Reporting Practices

Government departments transferred the cess collected under the Building and Other Construction Workers' Welfare Cess Act, 1996, Haryana Rural Development Act, 1986, Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board, to the Haryana Building and Other Construction Workers Welfare Board/Haryana Rural Development Fund Administration Board/Haryana Infrastructure Development Board/Haryana Urban Infrastructure Development Board without routing these through the Consolidated Fund of the State. In the case of Building and Other Construction Workers Welfare Fund, the Act provides for audit by the Comptroller and Auditor General of India (CAG) and the Fund is being audited. However, other funds do not provide for audit by CAG.

[Paragraph 4.1]

2,831 Utilisation Certificates in respect of grants of ₹ 18,301.02 crore provided by various departments were outstanding as on 31 August 2022. 275 annual accounts of 95 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2022.

[Paragraphs 4.6 and 4.16]

The State has not complied with the Indian Government Accounting Standards (IGAS)-3: Loans and Advances made by Government as detailed information of overdue principal and interest was not furnished and confirmation of balances of individual loanee was not furnished.

[Paragraph 4.13]

State Government reported 51 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 68.64 lakh on which final action was pending as of October 2022. Out of these, 35 cases were more than five years old.

[Paragraph 4.19]

Chapter 5: State Public Sector Enterprises

The thrust of State Public Sector Enterprises (SPSEs) investment was mainly on power sector. This sector had received 88.95 per cent (₹ 46,531.51 crore) of the total investment of ₹ 52,314.26 crore.

[Paragraph 5.4.1]

The number of SPSEs that reported profits in their latest financial statements available during 2021-22 were 20 as against 19 in 2020-21. The reported profit earned decreased from ₹ 1,698.89 crore in 2020-21 to ₹ 648.75 crore in 2021-22. The Return on Equity (RoE) of the 20 profit earning SPSEs also decreased to 10.32 *per cent* in 2021-22 as compared to 36.97 *per cent* of the 19 profit earning SPSEs in 2020-21. The RoE for all the 30 working SPSEs was 1.41 *per cent* in 2021-22 as per their latest financial statements.

[Paragraph 5.5.1]

Out of total loss of ₹ 459.65 crore reported to be incurred during 2021-22 by nine SPSEs as per their latest financial results, loss of ₹ 395.08 crore is attributed (85.96 *per cent*) to Haryana Power Generation Corporation Limited which functioned in Energy and Power Department. The two SPSEs (Haryana Mass Rapid Transport Corporation Limited and Haryana Agro Industries Corporation Limited) which had earned profits during 2020-21, have incurred losses in 2021-22. Whereas three SPSE (Gurugram Metropolitan City Bus Limited, Panipat Plastic Park Haryana Limited and Haryana Finance Corporation) which had incurred loss in 2020-21 reported profit during 2021-22.

[Paragraph 5.7.1]

As on 31 March 2022, there were 13 SPSEs with accumulated losses of ₹ 28,237.99 crore. Of these 13 SPSEs, seven SPSEs incurred losses amounting to ₹ 425.02 crore as per their latest financial results available. Six SPSEs had accumulated losses of ₹ 27,277.63 crore as per their latest accounts finalised.

[Paragraph 5.7.2]

Only 10 Government Companies submitted their accounts of the year 2021-22 for audit by CAG by 30 September 2022. Accounts of 23 Government Companies were in arrears for a period of one to five years.

[Paragraph 5.11.2]

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 the 21st largest State in terms of geographical area (44,212 sq km) and 18th by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a growth of 20.38 *per cent*. The percentage of population below the poverty line was 11.16 which is lower than the all-India average of 21.92. The Gross State Domestic Product (GSDP) in 2021-22 at current prices was ₹ 8,95,672 crore. 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**). The per capita income of the State for 2021-22 is ₹ 2,35,707¹ which is higher than per capita National income of ₹ 1,26,855.

1.1.1 Gross State Domestic Product of the State

The Gross State Domestic Product (GSDP) is the value of all the 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 as shown in **Table 1.1**.

Table 1.1: Trends in GSDP compared to the Gross Domestic Product (GDP)

(₹ in crore)

Year	2017-18	2018-19	2019-20 (P.E.)	2020-21 (Q.E.)	2021-22 (A.E.)
GDP at current prices	1,70,90,042	1,88,99,668	2,00,74,856	1,98,00,914	2,36,64,637
Growth rate of GDP over previous year (in <i>per cent</i>)	11.03	10.59	6.22	-1.36	19.51
GSDP at current prices	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
Growth rate of GSDP over previous year (in <i>per cent</i>)	13.79	9.29	9.15	-0.46	18.08

Source: Economic Survey (2021-22) of Government of India and Department of Economics and Statistics, Haryana.

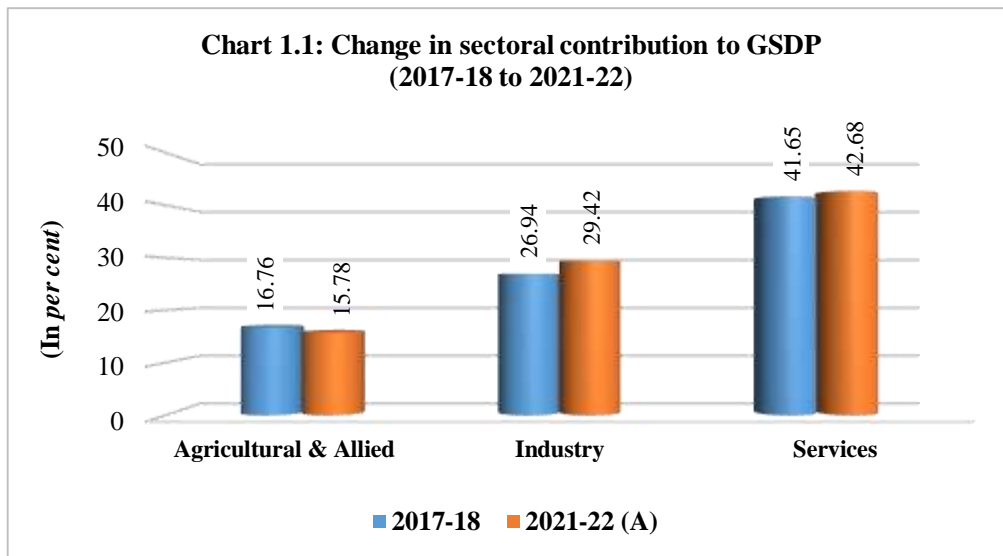
P.E.-Provisional Estimates, Q.E.-Quick Estimates, A.E.-Advance Estimates

The growth rate of GDP was 11.03 *per cent* in 2017-18 which declined to (-) 1.36 *per cent* in 2020-21. The growth rate of GSDP was 13.79 *per cent* which dropped to (-) 0.46 *per cent* in 2020-21. However, it increased to 18.08 *per cent* in 2021-22 which was lesser as compared to change in growth rate of GDP (19.51 *per cent*) during the year 2021-22.

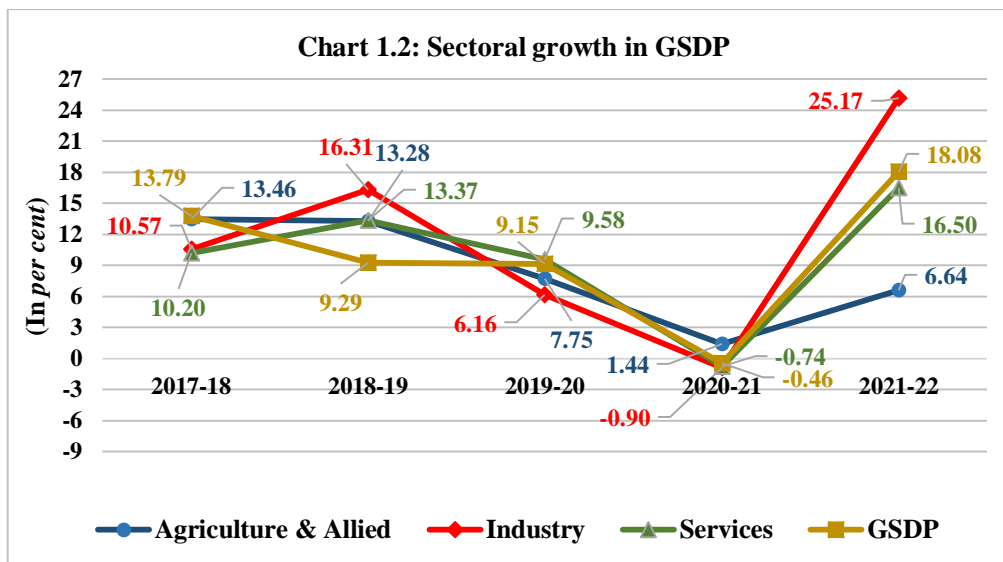
Changes in sectoral contribution to the GSDP is also important to understand the

¹ Source: Economic Survey of Haryana, 2021-22.

changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which corresponds to the Agriculture, Industry and Service sectors. Changes in sectoral contribution to GSDP and sectoral growth in GSDP during 2017-18 to 2021-22 has been picturised in **Charts 1.1 and 1.2**. Source: Economic Survey of Haryana, 2021-22.



Source: Department of Economics and Statistics, Haryana



Source: Department of Economics and Statistics, Haryana

As is evident from the above Chart, the sectoral growth in GSDP showed declining trend during 2018-19 to 2020-21 in all the three sectors, however, increase in growth in these sectors was noticed in 2021-22.

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 Article 151 (2) of the Constitution of India.

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.

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

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

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

1.3 Report Structure

The State Finances Audit Report is structured into the following five Chapters:

Chapter - 1	Overview This Chapter describes the basis and approach to the Report and the underlying data, provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/surplus.
Chapter - II	Finances of the State This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter - III	Budgetary Management This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.
Chapter - IV	Quality of Accounts and Financial Reporting Practices This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.
Chapter - V	State Public Sector Enterprises This chapter discusses financial performance of Government Companies, Statutory Corporations and Government Controlled Other Companies as revealed from their latest accounts.

1.4 Overview of Government Account 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 concerned functional major head relating to the Consolidated Fund of the State.

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

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

Budget Document

There is a constitutional requirement in India (Article 202) to present before the House 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).

The capital receipts consist of:

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

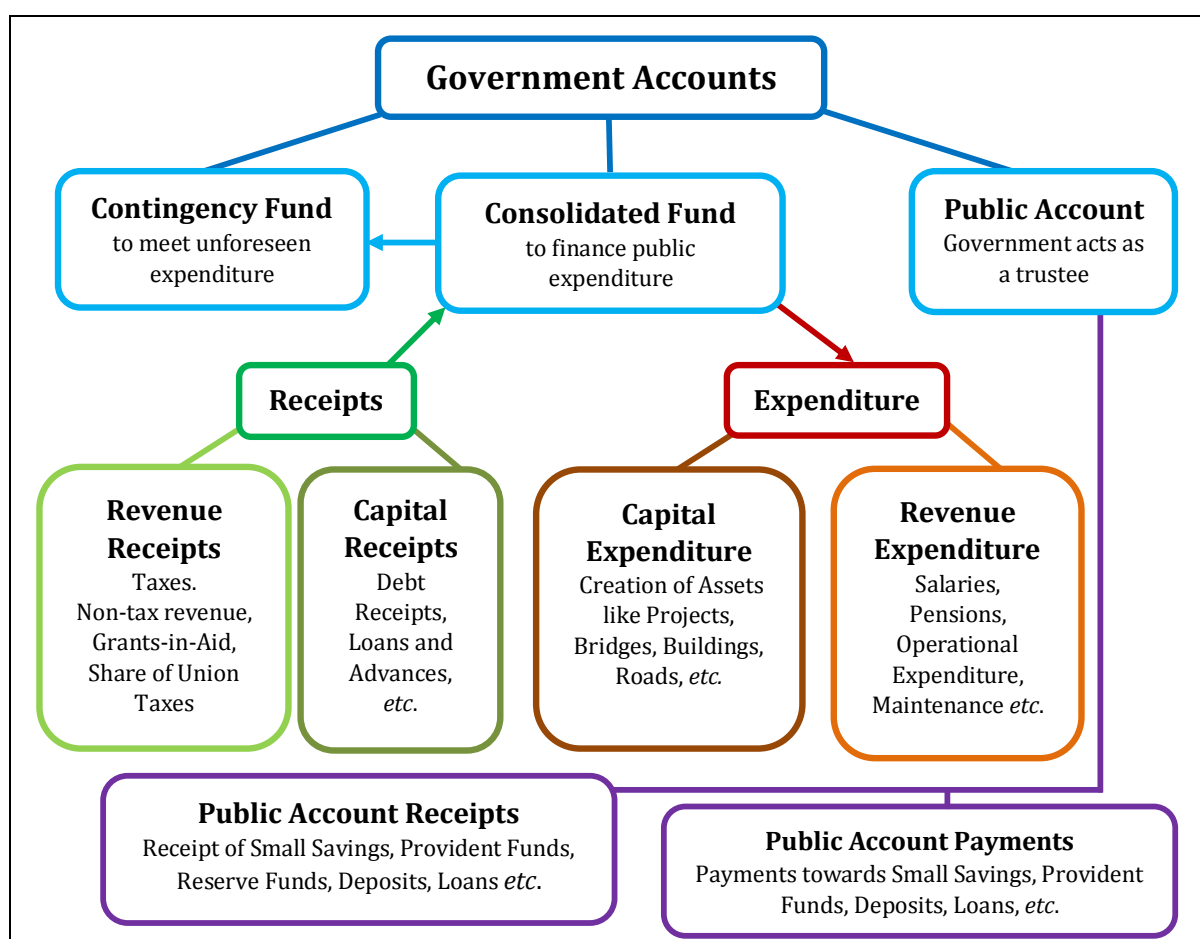
Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares and loans and advances by the Government to PSUs and other parties.

At present, we have 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	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)

Structure of Government Accounts

Chart 1.3: Structure of Government Accounts



Source: Based on Budget Manual

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2021-22, 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 budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter 3** of this Report.

1.4.1 Snapshot of Finances

Table 1.2 provides the detail of actual financial results vis-à-vis Budget Estimates (B.E) for the year 2021-22 vis-à-vis actual of 2020-21.

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

(₹ in crore)

Sr. No.	Components	2020-21 (Actuals)	2021-22 (B.E.)	2021-22 (Actuals)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP
1	Tax Revenue	48,351.39	60,162.10	63,099.32	104.88	7.04
	(i) Own Tax Revenue	41,913.80	52,887.50	53,377.16	100.93	5.96
	(ii) Share of Union taxes/ duties	6,437.59	7,274.60	9,722.16	133.65	1.09
2	Non-Tax Revenue	6,961.49	10,850.86	7,394.13	68.14	0.83
3	Grants-in-aid and Contributions	12,248.13	16,720.26	7,598.24	45.44	0.85
4	Revenue Receipts (1+2+3)	67,561.01	87,733.22	78,091.69	89.01	8.72
5	Recovery of Loans and Advances	431.95	747.18	500.24	66.95	0.06
6	Other Receipts	62.96	5,000.00	67.15	1.34	0.01
7	Borrowings and other Liabilities (a)	29,486.08	34,003.86	31,777.78	93.45	3.55
8	Capital Receipts (5+6+7)	29,980.99*	39,751.04	32,345.17**	81.37	3.61
9	Total Receipts (4+8)	97,542.00	1,27,484.26	1,10,436.86	86.63	12.33
10	Revenue Expenditure (b)	89,946.60	1,16,927.17	98,425.03	84.18	10.99
11	Interest payments	17,114.67	19,776.42	18,361.60	92.85	2.05
12	Capital Expenditure	6,795.40	10,557.09	12,011.83	113.78	1.34
	(i) Capital outlay	5,869.70	9,317.66	11,045.56	118.54	1.23
	(ii) Loans and advances disbursed	925.70	1,239.43	966.27	77.96	0.11
13	Appropriation to Contingency Fund	800.00	0.00	0.00	0.00	0.00
14	Total Expenditure (10+12+13)	97,542.00	1,27,484.26	1,10,436.86	86.63	12.33
15	Revenue Deficit (-)/ Surplus (+) (4-10)	(-) 22,385.59	(-) 29,193.95	(-) 20,333.34	69.65	-2.27
16	Fiscal Deficit (-)/ Surplus (+){(4+5+6)-14}	(-) 29,486.08	(-) 34,003.86	(-) 31,777.78	93.45	-3.55
17	Primary Deficit (-)/ Surplus (+) (16-11)	(-) 12,371.41	(-) 14,227.44	(-) 13,416.18	94.30	-1.50

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

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

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

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

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

Goods and Service Tax (GST) Compensation is the revenue of the State Government under GST (Compensation to States) Act, 2017. However, in addition to receiving the GST Compensation of ₹ 5,065.81 crore and ₹ 2,908.67 crore as revenue receipts during the year 2020-21 and 2021-22 respectively, due to inadequate balance in GST compensation fund, Haryana State also received back-to-back loan of ₹ 4,352 crore and ₹ 7,393.79 crore during the year 2020-21 and 2021-22 respectively under debt receipts of the State Government, with no repayment liability for the State.

1.4.2 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 2022, compared with the corresponding position of 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 the capital outlay and loans and advances given by the State Government and cash balances as shown in *Table 1.3*.

Table 1.3: Summarized position of Assets and Liabilities

(₹ in crore)

Liabilities				Assets					
	As on 31 March 2021	As on 31 March 2022	Per cent increase		As on 31 March 2021	As on 31 March 2022	Per cent increase		
Consolidated Fund									
A	Internal Debt	2,03,958.21	2,26,208.23	10.91	a	Gross Capital Outlay	1,18,035.14	1,29,013.56	9.30
B	Loans and Advances from GoI	5,851.97*	13,234.58*	126.16	b	Loans and Advances	7,884.05	8,350.07	5.91
Contingency Fund		1,000.00	1000.00	0.00					
Public Account									
A	Small Savings, Provident Funds, etc.	17,996.91	18,394.45	2.21	a	Advances	0.74	0.74	0.00
B	Deposits	9,471.56	11,724.95	23.79	b	Remittance	-	-	-
C	Reserve Funds	7,823.91	8,848.92	13.10	c	Suspense and Miscellaneous	24.24	0.00	(-) 100
D	Suspense and Misc. Balances	0.00	241.40	-		Cash balance (including investment in Earmarked Fund)	3,147.94	4,946.11	57.12
E	Remittances	312.85	314.60	0.56		Total	1,29,092.11	1,42,310.48	10.24
						Deficit in Revenue Account	1,17,323.30	1,37,656.65²	17.33
Total		2,46,415.41	2,79,967.13	13.62	Total		2,46,415.41	2,79,967.13	13.62

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.

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

1.5 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 must be financed by borrowings, giving rise to Government debt. The concepts of deficits and debt are closely related. Deficits can be thought of as a flow which add to the stock of debt. If the Government continues to borrow year after year, it leads to the 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 transfers 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 with better planning of programmes and better administration.

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 the *Table 1.4 and Table 1.5*.

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

Fiscal variables	2021-22						
	Targets as prescribed by 15 th FC	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Variation of actuals from projections		
					Targets prescribed by 15 th FC	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit (-)/ Surplus (+)	(-) 0.81	(-) 3.29	(-) 3.29	(-) 2.27	(-) 1.46	1.02	1.02
Fiscal Deficit/GSDP	(-) 4.00	(-) 3.83	(-) 3.83	(-) 3.55	0.45	0.28	0.28
Ratio of total outstanding debt to GSDP*	31.20	25.92	25.92	29.47	(-) 1.73	3.55	3.55

* 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 debt to GSDP ratio as per the Finance Accounts is 30.78 *per cent*. However, the debt to GSDP ratio (29.47 *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.

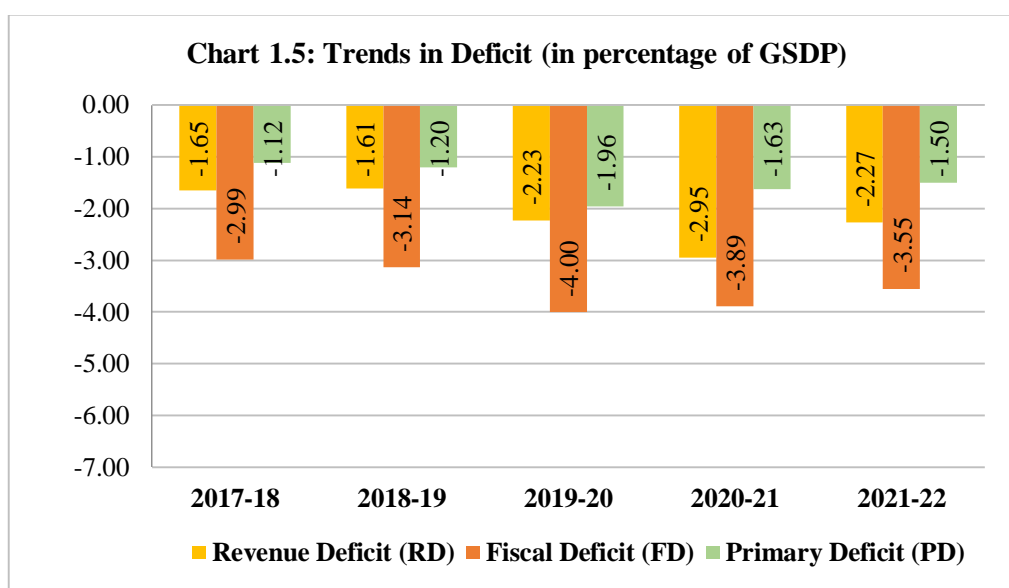
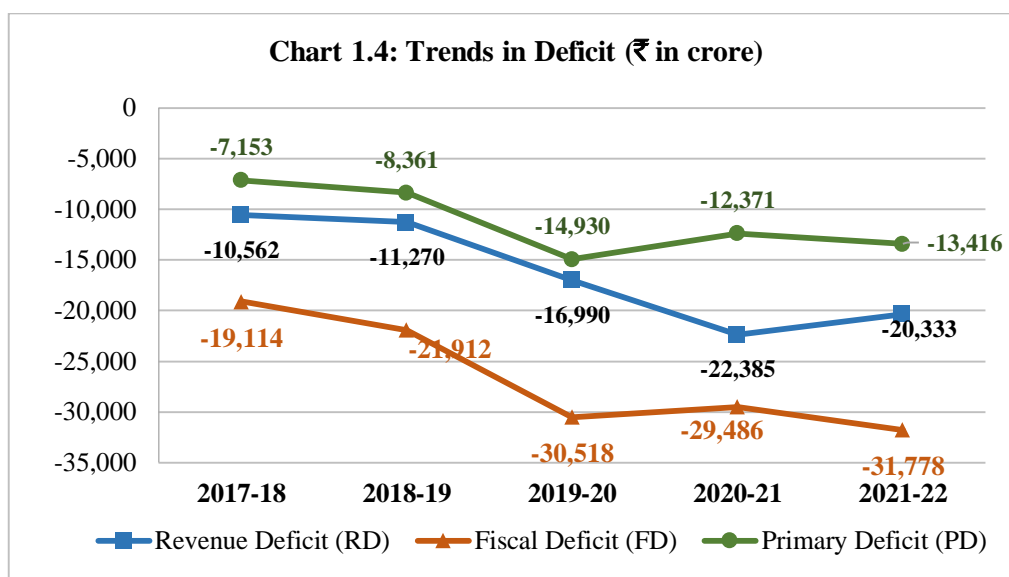
Table 1.5: Actuals vis-à-vis projection in MTFP for 2021-22

(₹ in crore)

Sr. No.	Fiscal Variables	Projection as per MTFP	Actuals (2021-22)	Variation (in <i>per cent</i>)
1	Own Tax Revenue	52,887.50	53,377.16	0.93
2	Non-Tax Revenue	10,850.86	7,394.13	-31.86
3	Share of Central Taxes	7,274.60	9,722.16	33.65
4	Grants -in-aid from GoI	16,720.26	7,598.24	-54.56
5	Revenue Receipts (1+2+3+4)	87,733.22	78,091.69	-10.99
6	Revenue Expenditure	1,16,927.17	98,425.03	-15.82
7	Revenue Deficit (-)/ Surplus (+) (5-6)	(-) 29,193.95	(-) 20,333.34	30.35
8	Fiscal Deficit (-)/ Surplus (+)	(-) 34,003.86	(-) 31,777.78	6.55
9	Debt-GSDP ratio (<i>per cent</i>)	25.92	29.47	13.70
10	GSDP growth rate at current prices (<i>per cent</i>)	16.00	18.08	13.00

* 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).

Chart 1.4 and Chart 1.5 presents the trends in deficit indicators over the period 2017-22.



- **Revenue Deficit** which was ₹ 22,385 crore during 2020-21 decreased to ₹ 20,333 crore in 2021-22 and was less than the budget projections of ₹ 29,194 crore.

The revenue deficit at ₹ 20,333 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 was ₹ 29,486 crore in 2020-21 increased to ₹ 31,778 crore during 2021-22. Fiscal deficit was 3.55 per cent of GSDP against the target of 3.83 per cent in MTFP and budget projections.

- **Primary Deficit** increased from ₹ 12,371 crore in 2020-21 to ₹ 13,416 crore in 2021-22. Existence of primary deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.
- **Primary Revenue Balance** denotes the gap between Revenue Receipts of the State and its Revenue Expenditure excluding interest payments. It indicates the extent to which Revenue receipts of the State were able to meet the interest charges. In 2021-22, the State registered a Primary Revenue Deficit of ₹ 1,972 crore.

1.6 Deficits and total debt after examination in audit

1.6.1 Impact on Revenue and Fiscal Deficit

In order to arrive at actual deficit figures, the impact of not depositing cess/royalty to Consolidated Fund, short contribution to New Pension Scheme, sinking and redemption funds, etc. need to be reviewed.

Audit observed that the Revenue and Fiscal Deficit was understated by ₹ 737.14 crore on account of short-contribution to pension scheme, non-contribution to Consolidated Sinking Fund and non-adjustment of interest in Mines and Mineral Development, Restoration and Rehabilitation Fund and State Compensatory Afforestation 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
Short contribution by State Government towards Defined Contribution Pension Scheme	3.06	3.06	(-) 2.27	(-) 3.55	(-) 2.35	(-) 3.63
Short-contribution to Consolidated Sinking Fund	686.04	686.04				
Short contribution and non-adjustment of interest on balances in Mines and Mineral Development, Restoration and Rehabilitation Fund	12.20	12.20				
Non-adjustment of interest on balances in State Compensatory Afforestation Fund	35.84	35.84				
Total	737.14	737.14				

Source: Finance Accounts

Above impacted the Revenue and Fiscal Deficit of the State Government. The Revenue Deficit to GSDP ratio has been understated by 0.08³ percentage points while the Fiscal Deficit by 0.08 percentage point.

³ Difference of 0.01 is due to rounding off.

1.6.2 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)	2,26,208.25
Market Loans bearing interest	1,85,357.53
Market Loans not bearing interest	0.02
Compensation and other Bonds	22,490.00
Loans from banks and other Institutions, etc.	10,391.75
Special Securities issued to the National Small Saving Fund of the Central Government	7,360.87
Others	608.08
Loans and Advances from Central Government (B)	13,234.58*
Non-plan Loans	7.57
Loans for State Plan Schemes	844.71
Others	12,382.30
Liabilities upon Public Accounts (C)	36,809.56
Small Savings, Provident Funds, etc.	18,394.45
Deposits	11,724.95
Reserve Funds	6,134.16
Suspense and Miscellaneous Balances	241.40
Remittance Balances	314.60
Total (A+B+C)	2,76,252.39

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).

The overall outstanding debt/liabilities of the State were understated by ₹ 556 crore by not accounting for the Suspense, Miscellaneous and Remittance balances and percentage to GSDP was understated by 0.06 *per cent*. The ratio of Outstanding Debt to GSDP at 29.47⁴ *per cent* did not include Suspense and remittances balances. Total liabilities to GSDP ratio was higher at 29.53 *per cent* against the normative assessment of 25.92 *per cent* under MTFPS and Budget.

Besides this Haryana Police Housing Corporation Limited (HPHCL) raised two loans amounting to ₹ 550 crore (October 2015) and ₹ 300 crore (January 2011)

⁴ 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).

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 loan agreement alongwith interest for making repayment to HUDCO. Further, the Finance Department stands committed to provide required funds to HPHCL for repayment of both principal and interest. Sanctions issued by Home Department, releasing amount towards repayment of Principal and interest of loan is shown as grant-in-aid in the budget and accounts in contravention of Haryana FRBM Act, 2005 and resulted in understatement of Government liabilities in State Accounts due to these outstanding loan of ₹ 342.05 crore in books of accounts of HPHCL towards HUDCO as on 31 March 2022.

During the year 2020-21, HPHCL repaid amount of ₹ 85 crore (₹ 55 crore plus ₹ 30 crore) towards these loans to HUDCO against the outstanding loans amounting to ₹ 405.75 crore at the beginning of year i.e. 01 April 2021. Loans of ₹ 21.30 crore has been raised during the year leaving outstanding loans balance of ₹ 342.05 crore at the end of the year i.e. 31 March 2022.

CHAPTER 2

FINANCES OF THE STATE

Chapter 2: Finances of the State

2.1 Major Changes in Key Fiscal Aggregates

Changes in key fiscal aggregates in 2021-22

Revenue Receipts	Revenue receipts of the State increased by 15.59 per cent Own Tax receipts of the State increased by 27.35 per cent Own Non-tax receipts increased by 6.22 per cent State's Share of Union Taxes and Duties increased by 51.01 per cent Grants-in-Aid from Government of India decreased by 37.97 per cent
Revenue Expenditure	Revenue expenditure increased by 9.43 per cent Revenue expenditure on General Services increased by 9.25 per cent Revenue expenditure on Social Services increased by 13.17 per cent Revenue expenditure on Economic Services increased by 2.63 per cent No expenditure on Grants-in-Aid during 2021-22
Capital Expenditure	Capital expenditure increased by 88.18 per cent Capital expenditure on General Services increased by 44.85 per cent Capital expenditure on Social Services increased by 83.22 per cent Capital expenditure on Economic Services increased by 100.80 per cent
Loans and Advances	Disbursement of Loans and Advances increased by 4.32 per cent Recoveries of Loans and Advances increased by 15.74 per cent
Public Debt	Public Debt Receipts decreased by 3.54 per cent* Repayment of Public Debt decreased by 13.64 per cent
Public Account	Public Account Receipts increased by 3.55 per cent Disbursement of Public Account increased by 2.95 per cent
Cash Balance	Cash balance increased by ₹ 1798.17 crore (57.12 per cent) during 2021-22 compared to previous year

* Excluding GoI back-to-back loans of ₹ 4,352 crore & ₹ 7,394 crore received during the year 2020-21 & 2021-22 respectively 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).

2.2 Sources and Application of Funds

The summary of sources and application of funds during the current year (2021-22) vis-à-vis the previous year (2020-21) is given in *Table 2.1*.

Table 2.1: Details of sources and application of funds during 2020-21 and 2021-22

(₹ in crore)

	Particulars	2020-21	2021-22	Increase/ Decrease (Percentage)
Sources	Opening Cash Balance with RBI	3,999.47	3,147.94	(-) 851.53 (21)
	Revenue Receipts	67,561.01	78,091.69	10,530.68 (16)
	Recoveries of Loans and Advances	431.95	500.24	68.29 (16)
	Misc. Capital Receipts	62.96	67.15	4.19 (7)
	Public Debt Receipts (Net)	24,319.13*	29,632.65@	5,313.52 (22)
	Public Account Receipts (Net)	3,515.42	3,943.31	427.89 (12)
	Total	99,889.94	1,15,382.98	15,493.04 (16)
Application	Revenue Expenditure	89,946.60	98,425.03	8,478.43 (9)
	Capital Expenditure	5,869.70	11,045.56	5,175.86 (88)
	Disbursement of Loans and Advances	925.70	966.27	40.57 (4)
	Closing Cash Balance with RBI	3,147.94	4,946.11	1,798.17 (57)
	Total	99,889.94	1,15,382.97¹	15,493.03 (16)

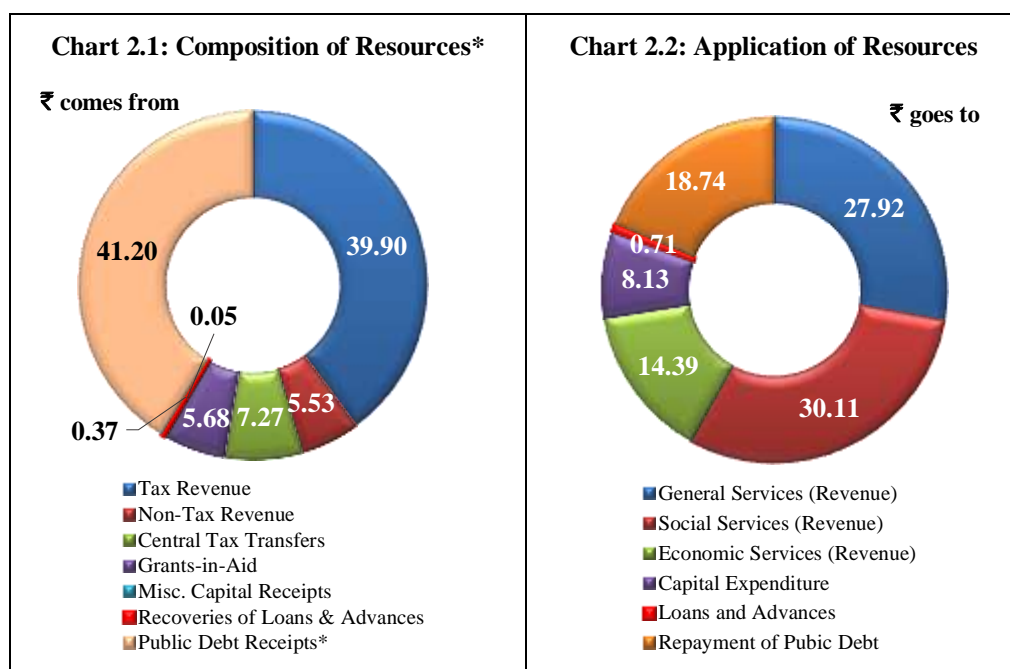
Source: Finance Accounts of the respective years

* Includes ₹ 4,352 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall. (August 2020)

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

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

Composition of sources and application of funds in the Consolidated Fund of the State during 2021-22 is given in Chart 2.1 and Chart 2.2.



Source: Finance Accounts

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

¹ Difference of ₹ 0.01 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** 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.

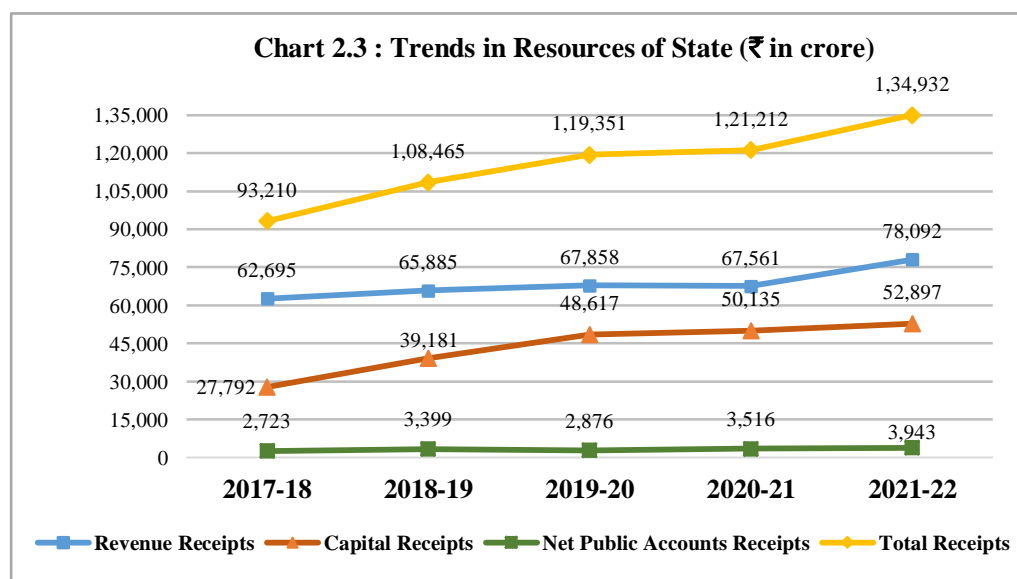
Both revenue and capital receipts form part of the Consolidated Fund of the State.

- 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.

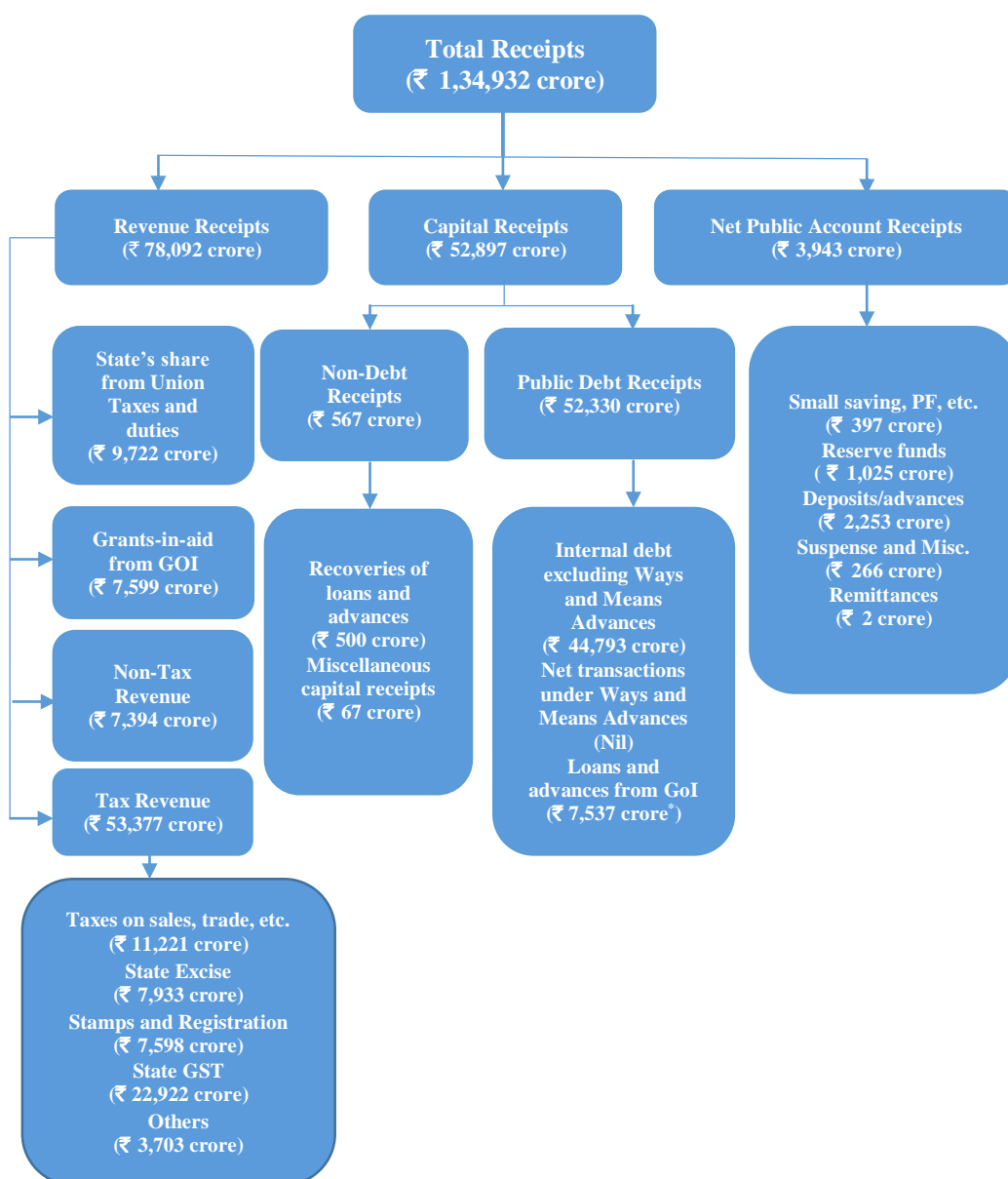
2.3.1 Receipts of the State

Trends in various components of the receipts of the State during 2017-22 is given in *Chart 2.3* while composition of receipts of the State during 2021-22 is depicted in *Chart 2.4*. In addition to revenue and capital receipts, net public account receipts are also utilised to finance the deficit of the State.



Source: Finance Accounts of the respective years.

Chart 2.4: Composition of receipts of the State during 2021-22



Source: Finance Accounts

- * Includes ₹ 7,394 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.
- Net Public Account Receipts (₹ 3,943 crore) = Public Account Receipts (₹ 55,671 crore) less Public Accounts Disbursements (₹ 51,728 crore)
- There is a difference in the components wise total and the total figure of revenue receipts due to rounding off.

The total receipts of the Government increased by ₹ 41,722 crore (44.76 per cent) in 2021-22 over 2017-18. Revenue receipts increased by ₹ 15,397 crore (24.56 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 25,105 crore (90.33 per cent) and Net Public Account receipts increased by ₹ 1,220 crore (44.80 per cent) during the same period.

2.3.2 Revenue Receipts

2.3.2.1 Trends and growth of Revenue Receipts

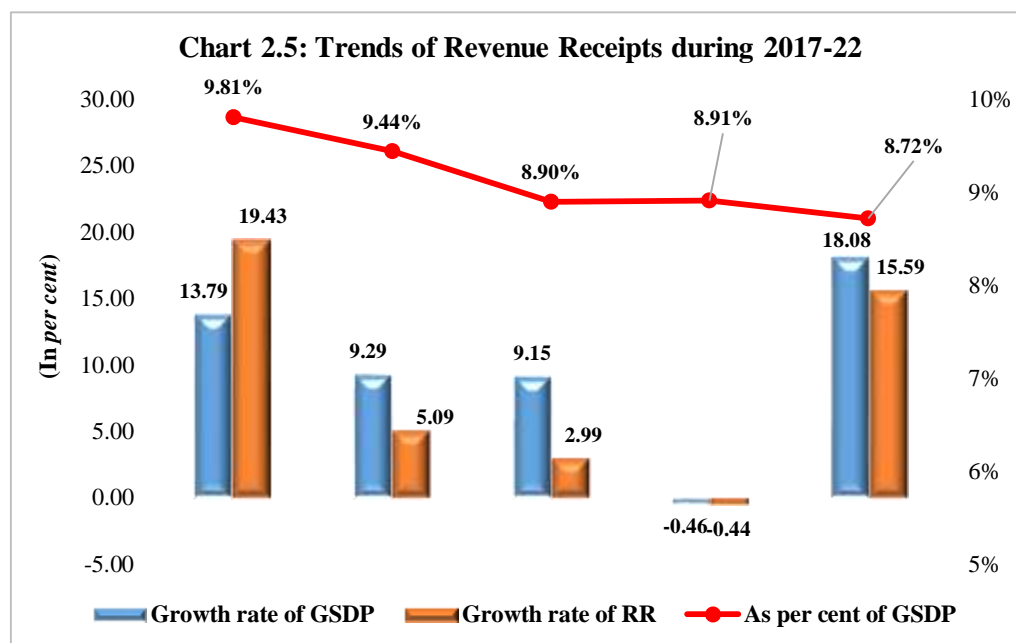
The trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP during the period 2017-18 to 2021-22 are given in **Table 2.2** and also depicted in **Chart 2.5** and **Chart 2.6**. The trends and composition of revenue receipts during the period 2017-18 to 2021-22 are presented in **Appendix 2.2**.

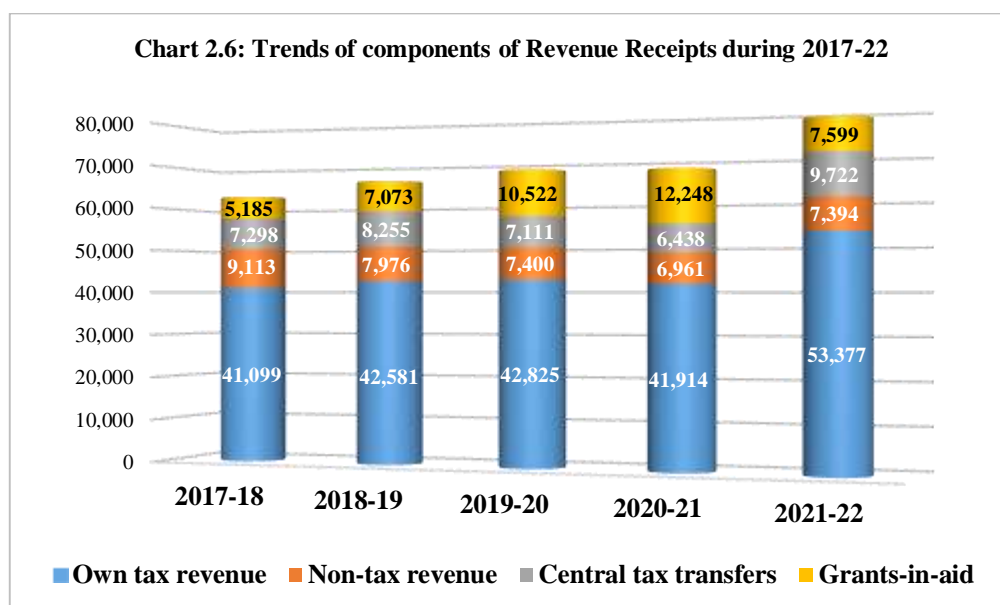
Table 2.2: Trends in Revenue Receipts

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Receipts (RR) (₹ in crore)	62,695	65,885	67,858	67,561	78,092
Rate of growth of RR (per cent)	19.43	5.09	2.99	(-) 0.44	15.59
Own Tax Revenue	41,099	42,581	42,825	41,914	53,377
Non-Tax Revenue	9,113	7,976	7,400	6,961	7394
Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) (per cent)	24.84	0.69	(-) 0.66	(-) 2.69	24.34
Gross State Domestic Product (₹ in crore)	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
Rate of growth of GSDP (per cent)	13.79	9.29	9.15	(-) 0.46	18.08
RR/GSDP (per cent)	9.81	9.44	8.90	8.91	8.72

Source of GSDP figures: Directorate of Economics and Statistics

It can be seen that the annual growth rate of Revenue Receipts (RR) of the State decreased from 19.43 per cent in 2017-18 to 15.59 per cent in 2021-22. The ratio of RR to GSDP decreased from 9.81 per cent in 2017-18 to 8.72 per cent in 2021-22.





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 24.56 per cent during the period from 2017-18 to 2021-22. The State's own tax revenue increased by 29.87 per cent, the grants-in-aid from GoI increased by 46.56 per cent and the central tax transfers increased by 33.21 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the revenue receipt decreased from 80.09 per cent in 2017-18 to 77.82 per cent in 2021-22. The share of grants-in-aid from GoI to revenue receipts increased from 8.27 per cent in 2017-18 to 9.73 per cent in 2021-22. The share of central tax transfers in revenue receipts increased from 11.64 per cent to 12.45 per cent during 2017-18 to 2021-22.

The revenue receipts of the State during the current year increased by 15.59 per cent over the previous year. State's own tax and non-tax revenue increased by ₹ 11,896 crore (24.34 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 2.3**.

Table 2.3: Components of State's own tax revenue

(₹ in crore)

Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	Sparkline
Taxes on sales, trades, etc.	15,609	8,998	8,398	8,660	11,221	
SGST	10,833	18,613	18,873	18,236	22,922	
State excise	4,966	6,042	6,323	6,864	7,934	
Taxes on vehicles	2,778	2,908	2,916	2,495	3,265	
Stamp duty and Registration fees	4,193	5,636	6,013	5,157	7,598	
Land revenue	18	19	20	17	21	
Taxes on goods and passengers	2,317	21	16	4	6	
Other taxes	385	344	266	481	410	
Total	41,099	42,581	42,825	41,914	53,377	

Source: Finance Accounts of the respective years

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

Own tax revenue increased by ₹ 12,278 crore (29.87 per cent) in 2021-22 over 2017-18. 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 2021-22 as compared to the year 2020-21 as depicted in the table 2.3.

The Own tax revenue of the State at ₹ 53,377 crore was more by ₹ 489.50 crore as compared to estimates of ₹ 52,887.50 crore under Budget and MTFPS and was less than by ₹ 588 crore against normative assessment of ₹ 53,965 crore by the 15th Finance Commission.

(ii) State Goods and Services Tax (SGST)

As per the GST (Compensation to States) Act, 2017, States will be compensated for the shortfall in revenue arising on account of implementation of the goods and services tax considering an annual growth of 14 per cent from the base year, for a period of five years. In case of Haryana, the finalised revenue figure was ₹ 15,230.59 crore during the base year of 2015-16.

The projected revenue in accordance with base year figure, actual revenue collected and compensation due and received from GoI during the period 2017-18 to 2021-22 is given in **Table 2.4**.

Table 2.4: Detail of collection of GST and compensation from GoI**(₹ in crore)**

Year	Projected revenue amount	Revenue collected amount	Compensation due amount	Compensation received amount	Shortfall
	1	2	3 = 1-2	4	5 = 3-4
2017-18 ²	14,845.26	13,225.69	1,619.57	1,199.00	420.57
2018-19	22,564.79	18,597.93	3,966.86	2,820.00	1,146.86
2019-20	25,723.86	18,944.61	6,779.25	5,453.43	1,325.82
2020-21	29,325.20	18,240.48	11,084.72	9,417.81*	1,666.91
2021-22	33,430.73	22,922.62 ³	10,508.11	10,302.46**	205.65
Total	1,25,889.84	91,931.33	33,958.51	29,192.70	4,765.81

Source: Finance Accounts of the respective years, information obtained from PAG (Accounts and Entitlement)

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

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

The growth in GST collection in the State was lesser than projected growth and there was total shortfall of ₹ 33,958.51 crore during 2017-22 against the projected GST receipt of ₹ 1,25,889.84 crore. GoI has released ₹ 29,192.70 crore as compensation including ₹ 11,746 crore as back-to-back loans upto March 2022.

(iii) Analysis of arrears of revenue

The arrears of revenue as on 31 March 2022 in some principal heads of revenue amounted to ₹ 33,905.57 crore of which ₹ 5,851.98 crore was outstanding for more than five years as depicted in **Table 2.5**. Details of status of recovery at various stages is given in **Appendix 2.3**.

Table 2.5: Arrears of revenue as on 31st March 2022**(₹ in crore)**

Sr. No.	Head of revenue	Total amount outstanding	Amount outstanding for more than five years
1	Taxes on sales, trade/VAT, etc.	33,063.37	5,364.18
2	State Excise	494.11	254.52
3	Taxes and duties on electricity	410.85	210.85
4	Tax on entry of goods into local areas (Local Area Development Tax)	208.11	181.26
5	Police	128.86	40.91
6	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.12	11.11
7	Non-ferrous mining and metallurgical industries	NA	NA
Total		34,316.42	6,062.83

Source: Information provided by various departments.

² Amount for the year 2017-18 pertains to nine months period i.e. from July 2017 to March 2018.

³ Included ₹ 0.47 crore amount as Pre-GST.

(iv) Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of 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 was 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	2019-20	2,96,685	31,594	3,28,279	2,92,709	35,570	89
	2020-21	35,570	3,606	39,176	34,140	5,036	87
	2021-22	5,036	4,240	9,276	3,096	6,180	33

Source: Information provided by State Excise and Taxation Department

(v) Details of evasion of tax detected by the 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 the **Table 2.7**.

Table 2.7: Detail of cases of evasion of tax detected during the year 2021-22

Sr. No.	Head of revenue	Cases pending as on 31 March 2021	Cases detected during 2021-22	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 2022
					Number of cases	Amount of demand (₹ in crore)	
1	0039-State Excise	132	61	193	144	9.41	49
2	0040-Taxes on Sales, Trade, etc./ VAT	0	3	3	2	0.01	1

Source: Information provided by State Excise and Taxation Department

(vi) Refund Cases

The number of refund cases pending at the beginning of the year 2021-22, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2021-22 as reported by the Department is given in the **Table 2.8**.

Table 2.8: Details of refund cases during the year 2021-22

(₹ in crore)

Sr. No.	Particulars	Sales tax/VAT		State Excise	
		No. of cases	Amount	No. of cases	Amount
1	Opening balance of outstanding claims	480	119.34	39	2.23
2	Claims received	707	173.49	82	6.18
3	Refund made/adjusted/ rejected	749	152.46	88	6.20
4	Closing balance of outstanding claims	438	140.37	33	2.21

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 2017-18 to 2021-22 are given in **Table 2.9**.

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

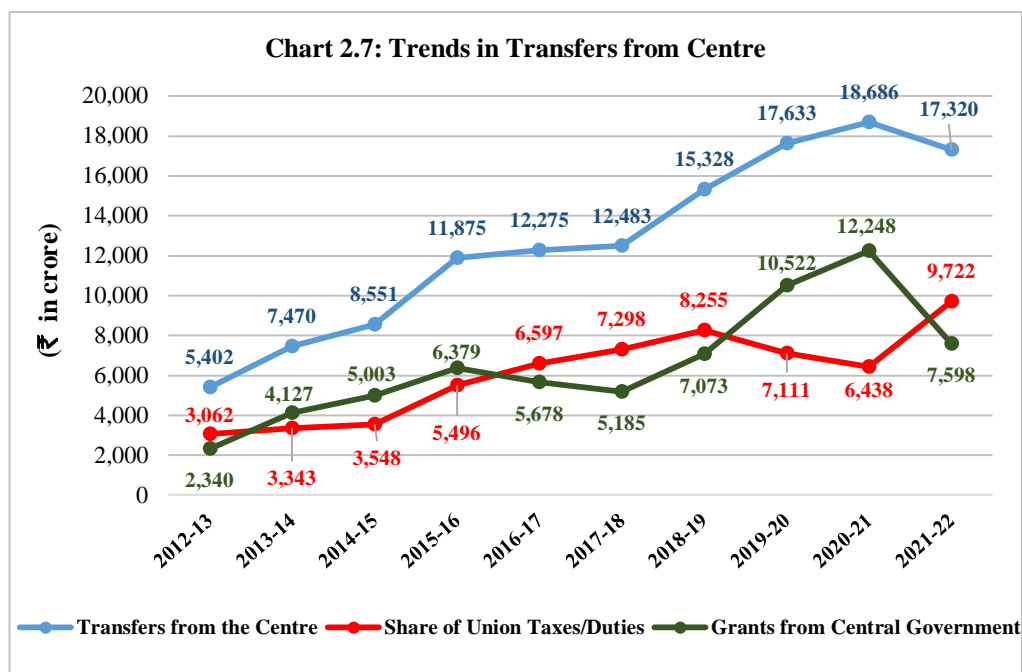
Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	Sparkline
Interest receipts	2,228	1,954	1,975	1,562	1,378	
Dividends and Profits	8	57	87	163	1,008	
Other non-taxes receipts of which	6,877	5,965	5,338	5,236	5,008	
a) Major and medium Irrigation	132	164	172	210	232	
b) Road Transport	1,280	1,197	1,115	585	1,077	
c) Urban Development	2,861	2,316	1,855	1,954	1,241	
d) Education	674	272	458	595	220	
e) Non-ferrous mining	713	583	702	1,021	838	
f) Others	1,217	1,433	1,036	871	1,400	
Total	9,113	7,976	7,400	6,961	7,394	

Source: Finance Accounts of the respective years

The actual receipts under non-tax revenue decreased by ₹ 1,719 crore (18.86 per cent) during 2017-22. Non-Tax revenue (₹ 7,394 crore) constituted 9.47 per cent of the revenue receipts during 2021-22 registering increase of ₹ 433 crore (6.22 per cent) from the previous year mainly due to increase in dividends and profits by ₹ 845 crore and road transport by ₹ 492 crore off set by decrease in receipts under Urban Development by ₹ 713 crore due to less receipt under other development schemes, education by ₹ 375 crore due to less receipt from Elementary/Secondary Education and Non-ferrous mining by ₹ 183 crore due to less receipt from Mineral concession fees, rents and royalties. The interest receipts of ₹ 1,378 crore includes book adjustments of ₹ 1,211 crore on irrigation projects, grain supply scheme and road transport. There is shortfall of ₹ 3,457 crore as compared to projection made in Budget and MTFPS and ₹ 533 crore against the normative assessment of ₹ 7,927 crore by 15th FC.

2.3.2.3 Transfers from the Centre

Trends in transfers from Centre during 2012-13 to 2021-22 are shown in **Chart 2.7**.



Source: Finance Accounts of the respective years

(i) Central tax transfer

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

State's share in Union taxes and duties has shown an increasing trend from ₹ 3,062 crore in 2012-13 to ₹ 8,255 crore in 2018-19 and thereafter decreased to ₹ 6,438 crore in 2020-21 and then increased to ₹ 9,722 crore in 2021-22 as detailed in *Table 2.10*.

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

(₹ in crore)

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

Source: Finance Accounts of the respective yearsDetail of the Central tax transfers from 2017-18 to 2021-22 are at **Table 2.11**.**Table 2.11: Details of Central Tax Transfers**

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22
Central Goods and Services Tax (CGST)	104.36	2,037.54	2,018.07	1,907.46	2,763.35
Integrated Goods and Services Tax (IGST)	737.08	162.60	--	--	-- ⁴
Corporation Tax	2,235.92	2,870.86	2,424.73	1,946.54	2,846.17
Taxes on Income other than Corporation Tax	1,888.08	2,114.27	1,899.93	1,996.13	2,874.79
Customs	736.90	585.17	450.77	338.27	709.48
Union Excise Duties	770.20	388.87	313.42	215.83	390.43
Service Tax	825.05	75.03	--	28.52	127.53
Other Taxes ⁵	(-) 0.07	20.26	4.61	4.84	10.41
Central Tax transfers	7,297.52	8,254.60	7,111.53	6,437.59	9,722.16
Percentage of increase over previous year	11	13	(-) 14	(-) 9	51
Percentage of Central tax transfers to Revenue Receipts	12	13	10	10	12

Source: Finance Accounts of the respective years

The share of Union Taxes received during 2021-22 (₹ 9,722.16 crore) was higher by ₹ 3,284.57 crore (51.02 per cent) as compared to 2020-21. It is also more by ₹ 2,447.56 crore than the projections made in the budget estimates 2021-22 (₹ 7,274.60 crore).

(ii) Grants-in-aid from GoI (GIA)

The GIA from GoI decreased by ₹ 4,649.89 crore in 2021-22 over the previous year as shown in **Table 2.12**.

⁴ Non-apportionment of share of net proceeds of Integrated Goods and Services Tax (IGST) by GoI in case of IGST on domestic supply of Goods and Services during 2021-22.

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

Table 2.12: Grants-in-aid received from GoI

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22
Non-Plan Grants	--	--	--	--	--
Grants for State Plan Schemes	--	--	--	--	--
Grants for Central Plan Schemes	--	--	--	--	--
Grants for Centrally Sponsored Schemes	2,326.62	2,843.09	2,851.99	3,135.18	3,332.31
Finance Commission Grants	1,316.68	1,274.26	2,005.74	2,364.00	1,192.05
Compensation for Loss of Revenue arising out of implementation of GST	1,199.00	2,820.00	5,453.43	5,065.81*	2,908.67**
Other Transfer/Grants to States	342.82	136.19	210.75	1,683.14	165.21
Total	5,185.12	7,073.54	10,521.91	12,248.13	7,598.24
Percentage of increase over the previous year	(-) 9	36	49	16	(-) 38
Percentage of GIA to Revenue Receipts	8	11	16	18	10

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

38.28 per cent of the GIA during 2021-22 was on account of compensation in lieu of loss of revenue arising out of implementation of GST.

(iii) Fourteenth and Fifteen Finance Commission Grants

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

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

(₹ in crore)

Transfers	Recommendation of the 15 th FC (2020-21 & 2021-22)			Actual release by GoI			Transfers made by State Government		
	2020-21	2021-22	Total	2020-21	2021-22	Total	2020-21	2021-22	Total
Local Bodies									
(i) Grants to Panchayati Raj Institutions (PRIs)	1,264.00	935.00	2,199.00	1,264.00	467.50	1,731.50	1,264.00	467.50	1,731.50
(a) General Basic Grant	632.00	374.00	1,006.00	632.00	187.00	819.00	632.00	187.00	819.00
(b) General Performance Grants	632.00	561.00	1,193.00	632.00	280.50	912.50	632.00	280.50	912.50
(ii) Grants to Urban Local Bodies (ULBs)	609.00	461.00	1,070.00	609.00	199.75	808.75	609.00	223.75	832.75
(a) General Basic Grant	304.50	154.80	459.30	304.50	77.40	381.90	304.50	77.40	381.90
(b) General Performance Grants	304.50	306.20	610.70	304.50	122.35	426.85	304.50	146.35	450.85
Total for Local Bodies	1,873.00	1,396.00	3,269.00	1,873.00	667.25	2,540.25	1,873.00	691.25	2,564.25
State Disaster Response Fund	491.00	491.00	982.00	491.00	392.80	883.80	491.00	392.80	883.80
Grand Total	2,364.00	1,887.00	4,251.00	2,364.00	1,060.05	3,424.05	2,364.00	1,084.05	3,448.05

Source: Information provided by the Finance Department

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 2017-18 to 2021-22 are detailed in *Table 2.14*.

Table 2.14: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Receipts	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Receipts	27,870.56	39,685.88	49,878.46	49,959.64	48,279.20
Miscellaneous Capital Receipts	39.87	49.01	54.01	62.96	67.15
Recovery of Loans and Advances	6,340.93	5,371.90	5,392.63	431.95	500.24
Public Debt Receipts	21,489.76	34,264.97	44,431.82	49,464.73	47,711.81
Internal Debt ⁶	21,348.75	34,140.14	44,329.43	49,340.05 ⁷	47,568.21
<i>Growth rate</i>	(-) 23.88	59.92	29.85	11.30	(-) 3.59
Loans and advances from GoI	141.01	124.83	102.39	124.68*	143.6**
<i>Growth rate</i>	14.40	(-) 11.47	(-) 17.98	21.77	15.17
Rate of growth of debt Capital Receipts	(-) 23.71	59.45	29.67	11.33	(-) 3.54
Rate of growth of non-debt capital receipts	538.40	(-) 15.04	0.47	(-) 90.91	14.65
Rate of growth of GSDP	13.79	9.29	9.15	(-)0.46	18.08
Rate of growth of Capital Receipts (per cent)	(-) 4.45	42.39	25.68	0.16	(-) 3.36

Source: Finance Accounts of the respective years

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

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

Internal Debt receipts decreased by ₹ 1,771.84 crore during 2021-22 in comparison to 2020-21. The recovery of loans and advances decreased substantially by ₹ 4,960.68 crore in 2020-21 due to all loans taken by State owned power companies converted into equity during 2017-18 to 2019-20. The State Government had issued Power bonds of ₹ 17,300 crore in 2015-16 and ₹ 8,650 crore in 2016-17 by taking over the loans of ₹ 25,950 crore (75 per cent of total liability of State Power Companies as on 30 September 2015 under UDAY scheme) and treated the financial package as grant-in-aid (₹ 7,785 crore), Equity Capital (₹ 2,595 crore) and Loans to DISCOMs (₹ 15,570 crore). Total loans of ₹ 15,570 crore have been converted into equity during 2017-20. Further, the recovery of loans and advances increased substantially by ₹ 68.29 crore in 2021-22.

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 2021-22 vis-à-vis assessment made by 15th FC and MTFPS are given in the **Table 2.15**.

⁶ Including gross figure under Ways and Means Advances.

⁷ Including Ways and Means Advances of ₹ 2,775.83 crore.

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

	15 th FC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
	(₹ in crore)				15 th FC projection	Budget estimates	MTFPS projection
Tax revenue	53,965	52,888	52,888	53,377	(-) 1.09	0.92	0.92
Non-tax revenue	7,927	10,851	10,851	7,394	(-) 6.72	(-) 31.86	(-) 31.86

The actual collection under State's own tax revenue fell short by 1.09 *per cent* of the projections made by 15th FC and exceeded budget estimates and MTFPS projection by 0.92 *per cent*. The actual receipts under non-tax revenue fell short by 6.72 *per cent* of the projections made by 15thFC and by 31.86 *per cent* of budget estimates and MTFPS. Thus, the State Government could not achieve even their own targets projected in the budget and MTFPS.

2.4 Application of Resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. The application of resources are 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.

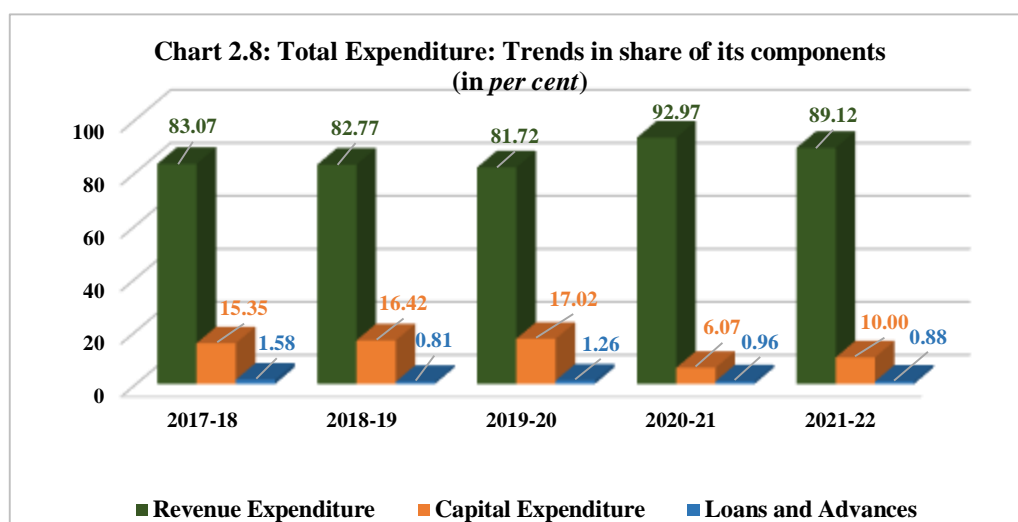
Trend and composition of total expenditure over the last five years (2017-22) are shown in *Table 2.16*.

Table 2.16: Total expenditure and its composition

(₹ in crore)

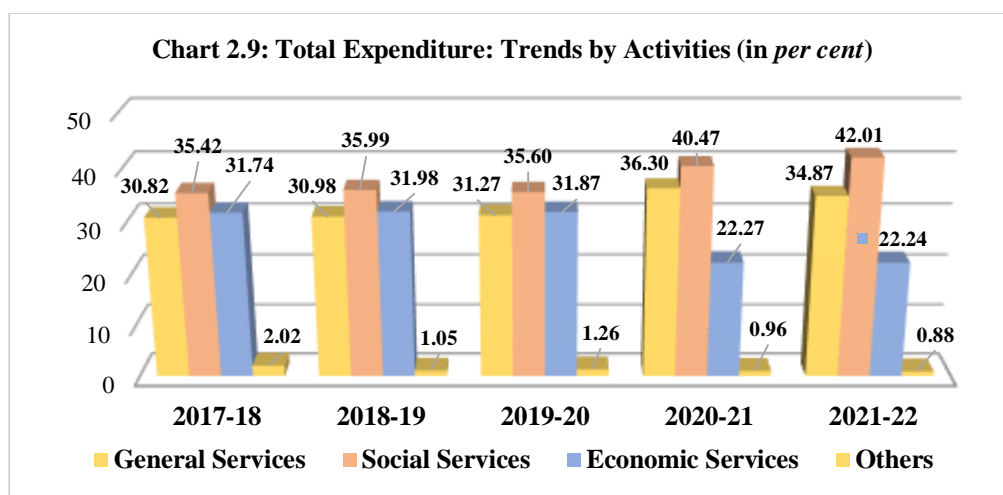
	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	88,190	93,218	1,03,823	96,742⁸	1,10,437
Revenue Expenditure (RE)	73,257	77,155	84,848	89,946	98,425
Capital Expenditure	13,538	15,307	17,666	5,870	11,046
Loans and Advance	1,395	756	1,309	926	966
GSDP	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
As a percentage of GSDP					
TE/GSDP	13.80	13.35	13.62	12.75	12.33
RE/GSDP	11.47	11.05	11.13	11.86	10.99
CE/GSDP	2.12	2.19	2.32	0.77	1.23
Loans and Advances/GSDP	0.22	0.11	0.17	0.12	0.11

Total expenditure increased by 25.23 per cent over a period of five years (2017-22). The Revenue Expenditure increased by 34.36 per cent while the capital expenditure decreased by 18.41 per cent during the period 2017-18 to 2021-22.



As depicted in *Chart 2.8*, the share of revenue expenditure in total expenditure increased from 83.07 per cent in 2017-18 to 89.12 per cent in 2021-22 while the share of capital expenditure in total expenditure increased from 15.35 per cent in 2017-18 to 17.02 per cent in 2019-20 but decreased to 10 per cent in 2021-22. The share of loans and advances was 1.58 per cent in 2017-18 which decreased to 0.88 per cent in 2021-22.

⁸ Excluding Appropriation to Contingency Fund of ₹ 800 crore.



As shown in **Chart 2.9**, the share of general services, which includes interest payments had shown an increasing trend since 2017-18 from 30.82 per cent in 2017-18 to 36.30 per cent in 2020-21. However, the same declined to 34.87 per cent in 2021-22. The share of social services also increased from 35.42 per cent to 42.01 per cent in 2021-22 and expenditure on economic services decreased from 31.74 per cent in 2017-18 to 22.24 per cent in 2021-22. The combined expenditure on social and economic services, which represents development expenditure increased from 62.74 per cent in 2017-18 to 64.25 per cent in 2021-22. Others which include Grants to Local Bodies and Loans and Advances was 2.02 per cent of total expenditure during 2017-18 that decreased to 0.88 per cent during 2021-22.

2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. **Table 2.17** presents the growth of revenue expenditure over five years (2017-22).

Table 2.17: Growth of revenue expenditure during 2017-22

(₹ in crore)

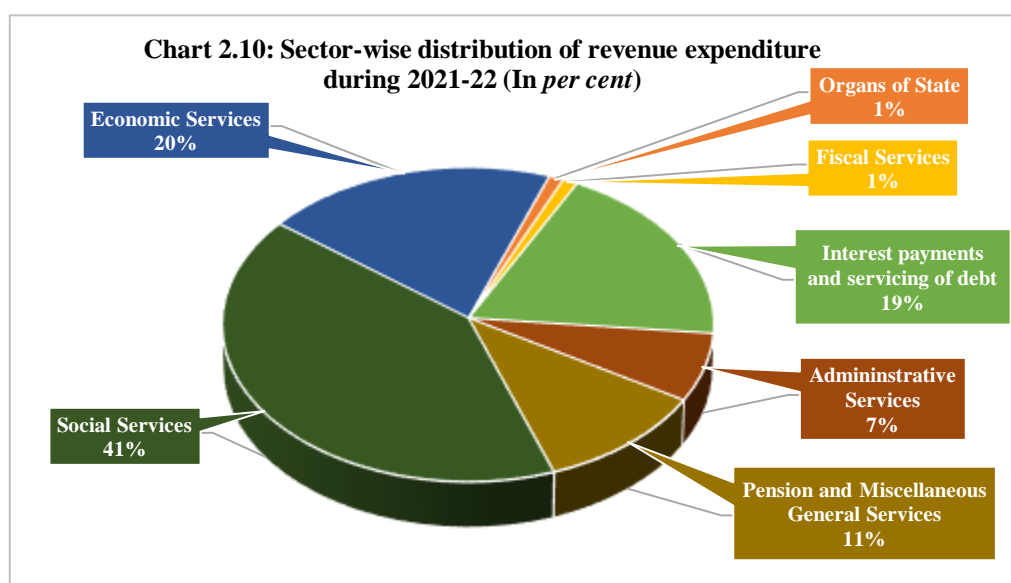
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	88,190	93,218	1,03,823	96,742⁹	1,10,437
Revenue Expenditure (RE)	73,257	77,155	84,848	89,946	98,425
Rate of Growth of RE (per cent)	7.10	5.32	9.97	6.01	9.43
Revenue Expenditure as percentage of TE	83.07	82.77	81.72	92.98	89.12
RE/GSDP (per cent)	11.47	11.05	11.13	11.86	10.99
RE as percentage of RR	116.85	117.11	125.04	133.13	126.04
Revenue Receipts (RR)	62,695	65,885	67,858	67,561	78,092
Rate of growth of RR (per cent)	19.43	5.09	2.99	(-) 0.44	15.59
GSDP	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
Rate of growth of GSDP (per cent)	13.79	9.29	9.15	(-) 0.46	18.08

Source: Finance Accounts of the respective years

⁹ Excluding Appropriation to Contingency Fund of ₹ 800 crore.

Revenue expenditure during 2017-22 increased by ₹ 25,168 crore (34.36 per cent). Its percentage to GSDP increased from 11.47 in 2017-18 to 11.86 in 2020-21 and decreased to 10.99 per cent in 2021-22. Revenue expenditure increased by nine per cent from ₹ 89,946 crore in 2020-21 to ₹ 98,425 crore in 2021-22.

Revenue expenditure in 2021-22 at ₹ 98,425 crore was less than the projections made in Budget and MTFPS (₹ 1,16,927 crore). However, the revenue expenditure was more by ₹ 25,966 crore as compared to the normative assessment of 15th FC (₹ 72,459 crore). Sector-wise distribution of revenue expenditure is presented in *Chart 2.10*.



2.4.2.1 Major changes in Revenue Expenditure

Table 2.18: Major variations in Revenue Expenditure during 2021-22 as compared to 2020-21

(₹ in crore)

Major Heads of Account	2020-21	2021-22	Increase (+)/ Decrease (-)
General Services	34,734.17	37,947.91	3,213.74
2049-Interest Payments	17,114.67	18,361.60	1,246.93
2055-Police	4,618.91	5,065.07	446.16
2071-Pension and other Retirement Benefits	9,712.70	10,616.71	904.01
2075-Miscellaneous General Services	383.87	2.27	(-) 381.60
Social Services	36,163.96	40,927.67	4,763.71
2202-General Education	13,323.12	14,483.90	1,160.78
2210-Medical and Public Health	4,857.12	5,763.24	906.12
2215-Water Supply & Sanitation	2,230.01	1,856.25	(-) 373.76
2217-Urban Development	3,616.71	4,679.28	1,062.57
2235-Social Security and Welfare	8,752.03	9,750.56	998.53
Economic Services	19,048.47	19,549.45	500.98
2515-Other Rural Development Programmes	3,986.62	1,586.22	(-) 2400.40
2700- Major Irrigation	1,243.78	1,506.56	262.78
2801-Power	5,565.33	6,749.31	1,183.98
3055-Road Transport	1622.08	2062.34	440.26

Source: Finance Accounts of the respective years.

As given in **Table 2.18**, Revenue expenditure on General services increased by ₹ 3,213.74 crore due to increase in expenditure mainly on Pensions and other retirement benefits, Police service, interest payments and offset by expenditure on Miscellaneous General Services. Interest payments on market loans increased by ₹ 1,246.93 crore during the year 2021-22. The expenditure on Social Services increased by ₹ 4,763.71 crore over the previous year due to increase in expenditure mainly on Medical and Public Health, Urban Development, Social Security and Welfare and offset by expenditure on Water Supply and Sanitation. Expenditure on Economic services increased by ₹ 500.98 crore due to increase in expenditure on Power, Major Irrigation and Road Transport and offset by expenditure on Other Rural Development Programmes.

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. Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. **Table 2.19** and **Chart 2.11** present the trends in the expenditure on these components during 2017-22.

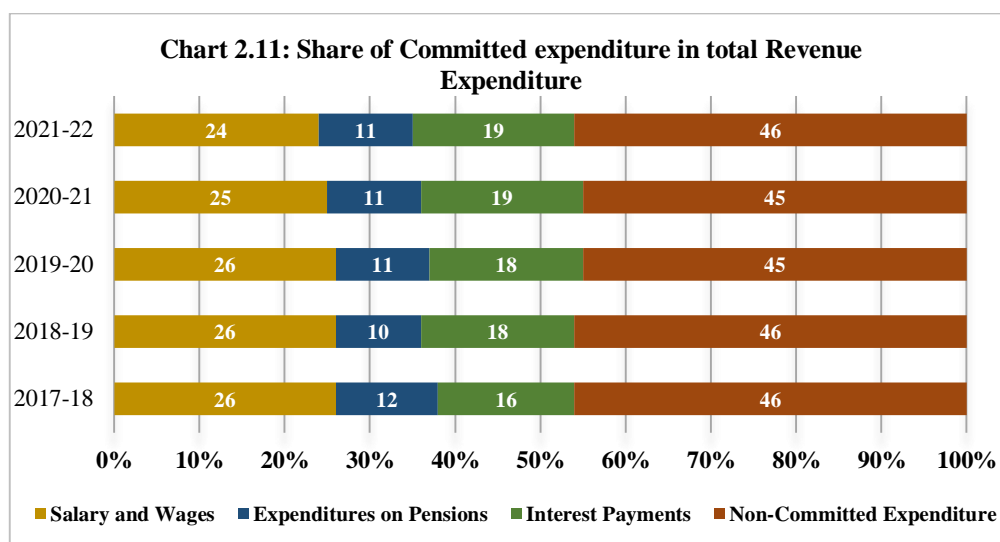
Table 2.19: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2017-18	2018-19	2019-20	2020-21	2021-22
Salaries and wages	18,632	19,763	22,365	22,595	24,236 ¹⁰
Expenditure on Pensions	8,783	8,140	8,833	9,713	10,617
Interest Payments	11,961	13,551	15,588	17,115	18,362
Total	39,376	41,454	46,786	49,423	53,215
As a percentage of Revenue Receipts (RR)					
Salaries & Wages	29.72	30.00	32.96	33.44	31.04
Expenditure on Pensions	14.01	12.35	13.02	14.38	13.60
Interest Payments	19.08	20.57	22.97	25.33	23.51
Total	62.81	62.92	68.95	73.15	68.15
As a percentage of Revenue Expenditure (RE)					
Salaries & Wages	25.43	25.62	26.36	25.12	24.62
Expenditure on Pensions	11.99	10.55	10.41	10.80	10.79
Interest Payments	16.33	17.56	18.37	19.03	18.66
Total	53.75	53.73	55.14	54.95	54.07

Source: Finance Accounts of the respective years.

¹⁰ Includes wages of ₹ 795 crore.



The total expenditure (₹ 52,420 crore) on salary (excluding wages), interest and pension payments was lesser by ₹ 3,035 crore (5.47 per cent) than the projections by the Government in MTFPS (₹ 55,455 crore) and consumed 67.13 per cent of the revenue receipts.

Committed expenditure on account of salary and wages, interest and pensions increased from 53.75 per cent to 54.07 per cent of the Revenue expenditure during 2017-18 to 2021-22.

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’. In terms of the scheme, the employee contributes ten per cent of the basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated fund manager through the National Security Depository Limited (NSDL). The actual amount payable by employees and the matching Government contribution over the years has not been estimated.

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 ₹ 18.67 crore was parked under the above Major Head as on 31st March 2022 as depicted in **Table 2.20**.

Table 2.20: Position of New Pension Scheme Contribution

(₹ in crore)

Year	Employees Contribution	Contribution by the State Government	Total	Short Contribution	Total transfer to NSDL	Short transfer to NSDL
1	2	3	4 = (2+3)	5= (2-3)	6	7= (4-6)
Balance of pension funds lying with the State Government as on 31 March 2017						49.92
2017-18	479.94	460.44	940.38	19.50	975.76	(-) 35.38
2018-19	565.88	534.30	1,100.18	31.58	1,086.16	14.02
2019-20	717.91	694.20	1,412.11	23.71	1,407.78	4.33
2020-21	778.53	766.83	1,545.36	11.70	1,535.18	10.18
2021-22	875.35	939.66	1,815.01	(-) 64.31	1,839.41	(-) 24.40
Total	3,417.61	3,395.43	6,813.04	22.18	6,844.29	18.67

Source: Finance Accounts of the respective years.

As against the employees' contribution of ₹ 3,417.61 crore during 2017-18 to 2021-22, the State Government made contribution of ₹ 3,395.43 crore i.e. lesser by ₹ 22.18 crore. During 2017-22, out of total amount of ₹ 6,813.04 crore, the State Government transferred ₹ 6,844.29 crore to NSDL i.e. higher by ₹ 31.25 crore. As on 31 March 2022, there was balance of ₹ 18.67 crore lying with the State Government. The liability of the State Government increased due to short transfer of contribution including Government share to NSDL.

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.

2.4.2.4 Subsidies

Expenditure on subsidies decreased from ₹ 8,446 crore in 2017-18 to ₹ 7,650 crore in 2020-21 and increased to ₹ 9,535 crore in 2021-22, which was 12.21 per cent of the revenue receipts and 9.69 per cent of revenue expenditure as detail given in **Table 2.21**. The subsidies were disbursed for Power: ₹ 7,108 crore (74.55 per cent), Agriculture and allied activities: ₹ 2,249 crore (23.59 per cent), Village and Small industries: ₹ 106 crore (1.11 per cent) and Social Services: ₹ 72 crore (0.75 per cent). The total subsidy to rural electrification (₹ 6,260 crore) was higher than the projection in MTFPS (₹ 6,060 crore).

Table 2.21: Expenditure on subsidies during 2017-22

	2017-18	2018-19	2019-20	2020-21	2021-22
Subsidies (₹ in crore)	8,446	8,549	8,105	7,650	9,535
Subsidies as a percentage of Revenue Receipts	13.47	12.98	11.94	11.32	12.21
Subsidies as a percentage of Revenue Expenditure	11.53	11.08	9.55	8.51	9.69

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)

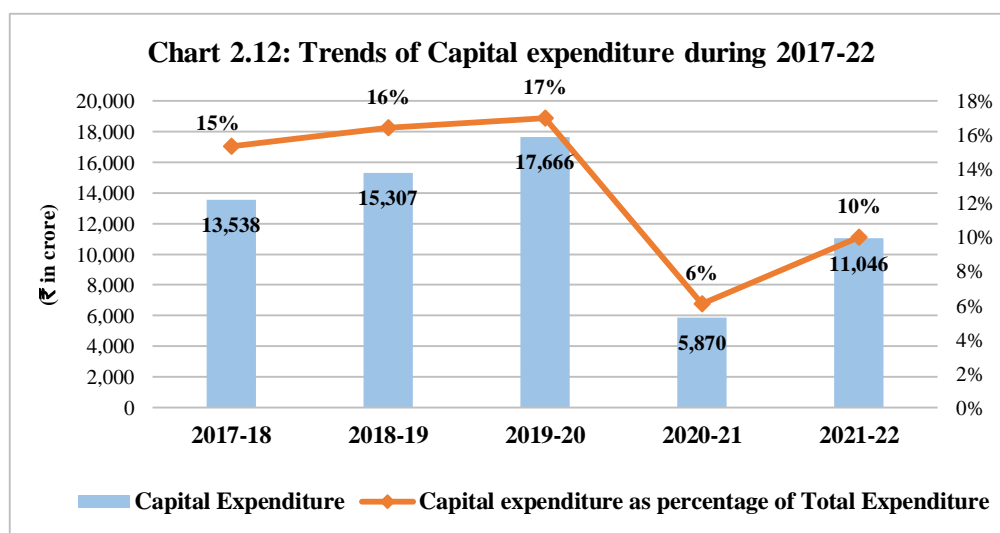
Financial Assistance to Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
(A) Local Bodies					
Urban Local Bodies	2,466.82	2,092.31	2,279.46	2,766.64	3,472.10
Panchayati Raj Institutions	2,283.43	2,547.17	3,098.12	3,235.92	954.97
Total (A)	4,750.25	4,639.48	5,377.58	6,002.56	4,427.07
(B) Others					
Universities	2,102.96	2,093.14	2,496.64	2,468.29	2,632.82
Development Authorities	868.04	865.54	812.88	1,104.22	1,072.47
Statutory Corporations	1,101.14	1,350.08	1,745.08	2,107.65	1,686.01
Others (Autonomous Bodies)	1,021.92	1,129.59	905.17	1,329.75	2,627.44
Total (B)	5,094.06	5,438.35	5,959.77	7,009.91	8,018.74
Total (A+B)	9,844.31	10,077.83	11,337.35	13,012.47	12,445.81
Revenue Expenditure	73,257	77,155	84,848	89,946	98,425
Assistance as percentage of Revenue Expenditure	13.44	13.06	13.36	14.47	12.64

Source: Finance Accounts of the respective years.

Table 2.22 indicates that the financial assistance to local bodies and other institutions increased from ₹ 9,844.31 crore in 2017-18 to ₹ 12,445.81 crore, constituting 12.64 per cent of the revenue expenditure during 2021-22. It decreased by ₹ 566.66 crore (4.35 per cent) over the previous year mainly due to decrease in release of financial assistance to Panchayati Raj Institutions.

2.4.3 Capital Expenditure

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



Source: Finance Accounts of the respective years

2.4.3.1 Major changes in Capital Expenditure

During the year 2021-22, the Capital Expenditure was ₹ 11,046 crore which comprised of ₹ 5,471.24 crore on Social Services, ₹ 5,012.25 crore on Economic Services and ₹ 562.07 crore on General Services. The increase of ₹ 5,175.86 crore in the year 2021-22 was mainly due to increase in Capital Expenditure on Water Supply, Sanitation, Housing & Urban Development and Health & Family Welfare and Food, Storage & Warehousing. There was a major decline in the Capital Expenditure on Energy by ₹ 527.03 crore during 2021-22 as shown in *Table 2.23*.

Table 2.23: Variation in Capital Expenditure during 2021-22 compared to 2020-21

(₹ in crore)

Major Heads of Accounts	2020-21	2021-22	Increase (+)/ Decrease (-)
Capital Expenditure	5,869.70	11,045.56	5,175.86
General Services	387.61	562.07	174.46
Social Services	2,986.12	5,471.24	2,485.12
Water Supply, Sanitation, Housing and Urban Development	1,594.50	3,811.77	2,217.27
Health and Family Welfare	766.37	895.70	129.33
Education, Sports, Art & Culture	409.32	578.60	169.28
Economic Services	2,495.97	5,012.25	2,516.28
Food, Storage and Warehousing*	(-) 1,243.04	-148.59	1,094.45
Energy	527.09	0.06	(-) 527.03
Roads and Bridges	1,372.03	2,618.85	1,246.82

Source: Finance Accounts of the respective years.

* Minus figure under this Major Head is due to more recovery received on account of procurement activities of food grains and pulses procurement from FCI by State Government.

2.4.3.2 Quality of capital expenditure

(i) Investments and Returns

The Government as of 31 March 2022 had invested ₹ 37,865.68 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (*Table 2.24*). The average return on these investments was 0.71 per cent in the last five years while the Government paid an average interest rate of 7.75 per cent on its borrowings during 2017-22.

Table 2.24: Return on Investment

Investment/return/cost of borrowings	2017-18	2018-19	2019-20	2020-21	2021-22
Investment at the end of the year (₹ in crore)	17,374.35	30,747.91	36,922.92	37,566.55	37,865.68
Return (₹ in crore)*	7.53	56.60	87.01	163.14	1,007.59
Return (per cent)*	0.04	0.18	0.24	0.43	2.66
Average rate of interest on Government borrowings (per cent)	8.10	8.81	8.31	6.50	7.05
Difference between interest rate and return (per cent)	8.06	8.63	8.07	6.07	4.39
Difference between interest on Government borrowings and return on investments (₹ in crore)#	1,400.37	2,653.54	2,979.68	2,280.29	1,662.30

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

* on historical cost

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

Out of total investment of ₹ 37,865.68 crore, investment of ₹ 36,027.95 crore (95.15 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 ₹ 37,865.68 crore in 2021-22. Scrutiny of the Accounts revealed that out of the investment in equity of ₹ 37,865.68 crore, Government investment in equity of 24 PSUs was ₹ 28,508.29 crore whereas as per records of PSUs it was ₹ 36,876.34 crore. There was a difference of ₹ 8,368.05 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 provide 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.

Total 15 PPP projects with a total estimated cost of ₹ 8,363.24 crore were under implementation as on 31 March 2021 as 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 2.25** presents the outstanding loans and advances as on 31 March 2022 and interest receipts vis-à-vis interest payments during the last five years.

Table 2.25: Quantum of loans disbursed and recovered during five years

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Opening Balance of loans outstanding	21,036	16,090	11,474	7,390	7,884
Amount advanced during the year	1,395	756	1,309	926	966
Amount recovered during the year	6,341	5,372	5,393	432	500
Closing Balance of the loans outstanding	16,090	11,474	7,390	7,884	8,350
Net addition	(-) 4,946	(-) 4,616	(-) 4,084	494	466
Interest received	1,163	720	398	92	106
Interest rate on Loans and Advances given by the Government.	6.27	5.22	4.22	1.20	1.31
Rate of Interest paid on the outstanding borrowings of the Government	7.71	7.78	7.80	7.46	7.08
Difference between the rate of interest paid and interest received (per cent)	1.44	2.56	3.58	6.26	5.77

Outstanding loans and advances as on 31 March 2022 increased by 5.91 *per cent* due to more loans to co-operative sugar mills and Haryana State Agriculture and Marketing Board and Power Companies during the year. Loans amounting to ₹ 3,877.95 crore were outstanding at the beginning of the year 2021-22 against co-operative sugar mills. There was no recovery on account of principal with an outstanding balance ₹ 4,509.53 crore. 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 after 12 months of sanctions with nine *per cent* per annum interest and no loan could be disbursed in case of failure of repayment of earlier loans. Loans of ₹ 631.58 crore were sanctioned/dispensed during 2021-22 to co-operative sugar mills including old amount of ₹ 3,877.95 crore without ensuring the fulfilment of conditions of earlier loans. Thus, the violation of conditions of loans sanctioned to co-operative sugar mills is continuously persisting.

Loans amounting to ₹ 993.87 crore were outstanding at the beginning of the year 2021-22 against Haryana State Cooperative Agriculture and Rural Development Bank (HSCARDB). Further, loans of ₹ 75 crore were given to this bank. No recovery was received during the year resulting in outstanding balance to ₹ 1,068.87 crore at the end of 31 March 2022. The Government has disbursed loans to this bank with terms and conditions that it would be ensured that there is no default in repayment of loan along with interest to the Government with the interest rate calculated on weighted average cost of borrowings basis to Government of Haryana during the year 2021-22. Thus, the loans during 2021-22 have been sanctioned in violation of conditions of loans sanctioned to the bank. State Government during the year have made no provision for recovery of principal and interest in the budget, which was indicative of inadequate efforts of State Government for recovery of outstanding loans against these co-operative sugar mills and Haryana State Cooperative Agriculture and Rural Development Bank.

Five new loans of ₹ 785¹¹ crore were given during the year 2021-22. State Government received interest of ₹ 106 crore (1.31 *per cent* of outstanding loans and advances) during 2021-22.

(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

¹¹ Loans for Power Projects-Transmission and Distribution: ₹ 10.30 crore and Loan to Haryana State Agriculture and Rural Bank: ₹ 75 crore and Loan to Haryana State Agriculture and Marketing Board: ₹ 34.79 crore, Warehousing Corporation: ₹ 33.63 crore and Cooperative Sugar Mills ₹ 631.58 crore.

projects/works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years leads to the extra burden in terms of servicing of debt and interest liabilities.

Department wise information pertaining to incomplete projects as on 31 March 2022 is given in **Table 2.26**. Only those projects where the scheduled dates for completion were already over as of 31 March 2022 have been included under incomplete projects.

Table 2.26: Department-wise profile of incomplete projects as on 31 March 2022
(₹ in crore)

Department	Number of incomplete projects	Estimated cost (₹ in crore)	Expenditure (₹ in crore)
Irrigation and Water Resources	1	10.69	10.85
Public Works (Buildings and Roads)	18	345.18	179.20
Total	19	355.88	190.05

Source: Finance Accounts

The scheduled dates of completion of 19 projects of the departments were between July 2020 and March 2022, but these were incomplete as on 31 March 2022, resulting in non-attainment of desired benefits from the investment of ₹ 190.05 crore. Out of 19 incomplete works, 5 works could not be completed even after the lapse of more than 12 months and incurring expenditure of ₹ 65.34 crore, comprising 34.49 per cent of total expenditure on the incomplete works as on 31 March 2022. Delays in completion of projects not only affected the quality of the expenditure but also deprived the State of intended benefits and economic growth.

2.4.4 Expenditure Priorities

Enhancing human development levels requires the States to step up their 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 2.27** analyses expenditure priority of the State with regards to Health, Education and Capital expenditure during 2021-22.

Table 2.27: Expenditure priority of the State with regards to Health, Education and Capital expenditure

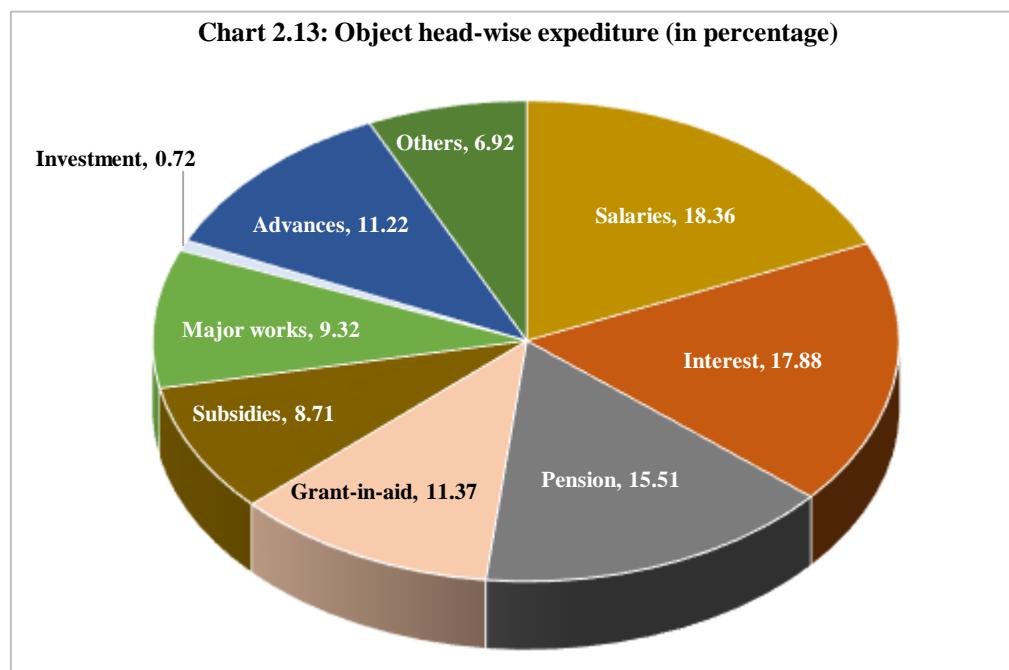
Fiscal Priority of the State	TE/GSDP	CE/TE	Education/TE	Health/TE
Haryana Average (Ratio) 2017-18	13.80	15.35	13.82	3.83
States other than NE and Himalayan States (GCS) Average (Ratio) 2017-18	16.13	15.56	15.17	5.09
Haryana Average (Ratio) 2021-22	12.33	10.00	14.46	6.25
States other than NE and Himalayan States (Ratio) 2021-22	15.84	14.41	14.66	6.20

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

Aggregate expenditure as a ratio of GSDP in Haryana is lesser than States other than NE and Himalayan States average in 2017-18 as well as in 2021-22. The ratio of expenditure on Education and Health was lower in Haryana than States other than NE and Himalayan States average during 2017-18 and 2021-22.

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*.



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

2.5 Public Account

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

2.5.1 Net Public Account Balances

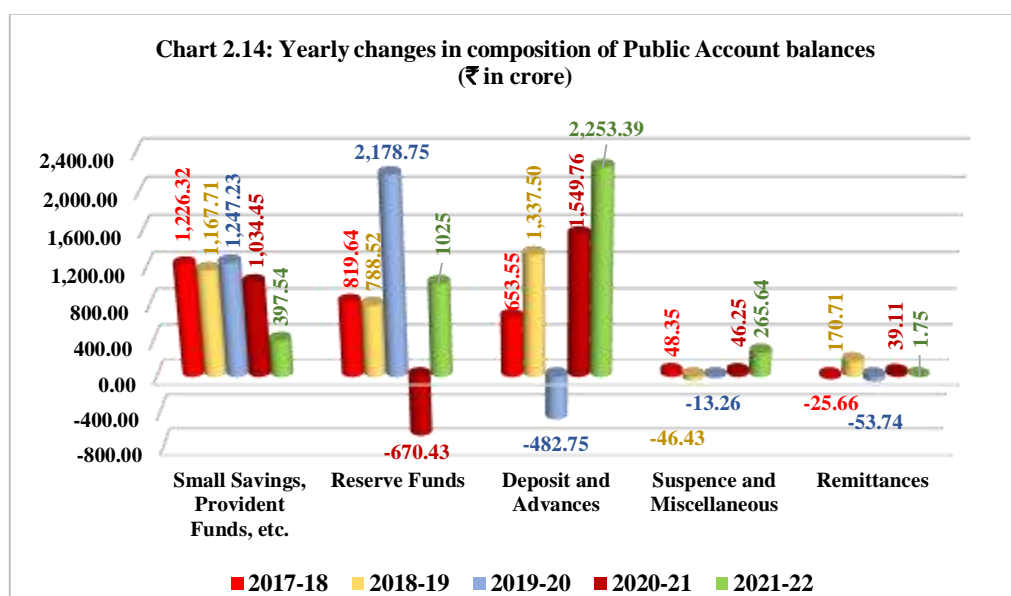
Component-wise net balances under various segments of Public Account are given in *Table 2.28* and *Chart 2.14*.

Table 2.28: Component-wise net balances in Public Account as of 31 March 2022

(₹ in crore)

Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	14,547.52	15,715.23	16,962.46	17,996.91	18,394.45
J. Reserve Funds	(a) Reserve Funds bearing Interest	2,593.33	3,086.92	4,962.35	5,476.92	5,756.67
	(b) Reserve Funds not bearing Interest	2,933.75	3,228.68	3,532.00	2,347.00	3,092.25
	Total	5,527.08	6,315.60	8,494.35	7,823.92	8,848.92
K. Deposits and Advances	(a) Deposits bearing Interest	379.13	403.41	421.76	451.94	443.53
	(b) Deposits not bearing Interest	6,687.90	8,001.14	7,500.04	9,019.62	11,281.42
	(c) Advances	(-) 0.72	(-) 0.74	(-) 0.74	(-) 0.74	(-) 0.74
	Total	7,066.31	8,403.81	7,921.06	9,470.82	11,724.21
L. Suspense and Miscellaneous ¹²	Suspense and Miscellaneous	(-) 10.80	(-) 57.23	(-) 70.49	(-) 24.24	241.40
M. Remittances	(a) Money Orders, and other Remittances	180.34	343.72	306.84	330.58	333.65
	(b) Inter-Governmental Adjustment Account	(-) 23.57	(-) 16.24	(-) 33.10	(-) 17.73	(-) 19.05
	Total	156.77	327.48	273.74	312.85	314.60
Grand Total		27,286.88	30,704.89	33,581.12	35,580.26	39,523.58

Source: Finance Accounts of the respective years



Source: Finance Accounts of the respective years

Net public account balances in 2021-22 increased by 11.08 per cent over the previous year mainly due to increase in Small Savings, Provident Fund, etc. (₹ 397 crore), Deposits (₹ 2,253 crore), Remittance (₹ 2 crore), Reserve Fund (₹1,025 crore) and Suspense and Miscellaneous (₹ 266 crore)

2.5.2 Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were eleven Reserve Funds (five Reserve Funds bearing

¹² Excluding figures of Cash Balance Investment Account.

Interest and six Reserve Funds not bearing Interest) earmarked for specific purposes. 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 2022 are given in **Table 2.29**.

Table 2.29: Detail of Reserve Fund

(₹ in crore)

Sr. No.	Name of Reserve Fund	Balance as on 31 March 2022
A	Reserve Funds bearing Interest	5,756.66
1	Depreciation Reserve Fund- Government Commercial Departments and Undertakings	566.84
2	Depreciation Reserve Fund- Government Non-Commercial Departments and Undertakings	16.45
3	General and Other Reserve Funds of Government Commercial Departments/ Undertakings	4.64
4	State Disaster Response Fund	4,234.06
5	State Compensatory Afforestation Fund	934.67
B	Reserve Funds not bearing Interest	3,092.26
1	Sinking Funds	1,286.08
2	Mines Welfare Fund	373.89
3	Fund for Development Schemes	1.41
4	Fund for Village Reconstruction for Harijan Uplift	2.29
5	Guarantee Redemption Fund	1,428.51
6	Consumer Welfare Fund	0.08
	Grand Total	8,848.92

Out of above, two Reserve Funds not bearing interest i.e. fund for development schemes and fund for village reconstruction for harijan uplift are inoperative for more than five years. The State Government is yet to close these inoperative Reserve Funds and transfer their balances to the Consolidated Fund of the State.

2.5.2.1 Consolidated Sinking Fund

The State Government substituted the earlier Consolidated Sinking Fund (CSF) Scheme of 2002 with a new CSF scheme on 8th June 2020 for redemption of outstanding liabilities of Internal Debt and Public Account. As per guidelines, the Government was required to contribute 0.5 *per cent* of previous outstanding liabilities of internal debt and public account.

The State Government has contributed only ₹ 500 crore during 2021-22 against ₹ 1,186.04 crore (0.5 *per cent* of outstanding liabilities of internal debt and public account of ₹ 2,37,207.91 crore as on 31 March 2021) resulting in short contribution of ₹ 686.04 crore.

As on 1st April 2021 the balance under the fund was ₹ 719.39 crore. The fund remained invested and interest of ₹ 66.69 crore was earned during the year. Total accumulation of the Fund was ₹ 1,286.08 crore as on 31 March 2022.

2.5.2.2 State Disaster Response Fund

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11. In terms of the guidelines of the Fund, the Centre, and the States, are required to contribute to the Fund in the proportion of 75:25. In terms of guidelines issued by Ministry of Home Affairs, Government of India on 28 September 2010 and 30 July 2015, fund balances are required to be invested as per the recommendations of the State Executive Committee (SEC) constituted for the management of the Fund. The results of audit are as follows:

- (a) Government of India's guidelines on constitution and administration of State Disaster Response Fund (SDRF), issued from time to time, provided that the State Executive Committee (SEC) would maintain subsidiary accounts (calamity wise) in such manner and details as might be considered necessary by the State Government in consultation with Accountant General. However, the State Government has not issued guidelines for maintenance of subsidiary accounts; and accordingly, the Department has not prepared calamity wise subsidiary accounts of SDRF. In the absence of calamity wise subsidiary accounts, details of expenditure incurred on each of the calamities, as per the items and norms of expenditure of SDRF fixed by GoI could not be verified.
- (b) From the review of annual Utilisation Certificates (UCs) furnished by the Department to GoI (MHA) it was observed that these UCs were issued based on sanctioned amounts instead of actual expenditure incurred there against. A further review of records revealed that Department reported expenditure from SDRF in a financial year based on sanctioned amounts released to field offices during the year. If funds transferred to field offices against sanctions for distribution of relief from SDRF alone or from both SDRF and State Budget were not fully disbursed, the undisbursed amount was received back from the field offices and deposited in Deposit Head 8121. As funds released against a sanction cannot be considered as expenditure until the same are disbursed to eligible beneficiaries, amount of expenditure reported on the basis of release of sanctioned funds to field offices, without regard to amounts actually disbursed to beneficiaries, did not meet the requirement and purpose of Guidelines. Further, since the Department has not maintained year wise actual expenditure from SDRF (i.e., amount sanctioned from SDRF less SDRF amount refunded or remaining undisbursed at the end of the financial year), actual annual utilisation of funds from SDRF could not be verified.
- (c) The guidelines for constitution and administration of SDRF issued by the GoI in July 2015 provided (under para no. 19 & 20) that on receipt

of the amounts of contributions from the Government of India and/or the State Government, the SEC would take action for investment of the funds together with the income earned on the investment of SDRF in one or more of (a) Central Government dated Securities; (b) Auctioned Treasury Bills; and (c) Interest earning deposits and certificates of deposits with Scheduled Commercial Banks. Guidelines further provided that the investment in above instruments would be made till contrary instructions are issued by the GoI. However, the SDRF funds have not been invested as per GoI Guidelines in contravention to *ibid* guidelines.

- (d) The guidelines for constitution and administration of SDRF as issued (July 2015) by GoI based on the recommendations of XIV Finance Commission 2015-20 provided (under para no.7) that immediately upon receipt of GoI's share, the States would transfer the amount along with their share to the Public Account Head within 15 days of receipt. Guidelines further provided that any delay in release of funds would require the State Government to release the amount with interest at Bank rate of RBI, for the number of days of delay.

However, it was observed that instalments released by the GoI after issue of above guidelines along with matching contribution of State Government were deposited in SDRF with delays ranging from 12 to 104 days beyond permissible 15 days. Despite delays in release of amounts, the State Government has not provided interest in terms of the said Guidelines. As a result, the balance in SDRF is understated to the extent of ₹ 29.17 crore.

- (e) The Guidelines on "Constitution and Administration of SDRF" issued in July 2015 and January 2022 based on recommendations of XIV and XV Finance Commission, respectively, required State Governments to issue certificate that relevant notifications establishing SDRF as per section 48(1) (a) of the Disaster Management Act, 2005 was in force. In this regard, it was observed that Department had not provided such certificates to MHA.

Department stated (12 September 2022) that submission of Utilization Certificates in June and December was evidence that SDRF was in force. However, specific certificates as required to be furnished after notification of Guidelines of July 2015 and January 2022 were not provided by the Department to GoI.

- (f) The Guidelines on "Constitution and Administration of SDRF", as issued from time to time, provided that State Governments shall furnish to the MHA an Annual Report on natural calamities in respect of any

specified natural calamities faced in the previous year by September every year. This Annual Report shall, inter-alia, furnish details of expenditure incurred by the State Government on each of calamities for each type of expenditure allowed as per the items and norms of expenditure of SDRF fixed by MHA. However, Annual Report submitted by the Department reported calamity wise total sanctioned expenditure (i.e., expenditure sanctioned from both SDRF and State Budget); and not the calamity wise actual expenditure incurred as per MHA in terms of requirement of the Guidelines.

(g) **Expenditure from SDRF during 2021-22: ₹ 426.23 crore**

Balance available in Fund as on 31 March 2022: ₹ 4,234.06 crore

There was opening balance of ₹ 3,859.99 crore in SDRF. During 2021-22, the Central Government released ₹ 392.80 crore. As against GoI release of ₹ 392.80 crore, State's matching share works out to ₹ 130.93 crore. The State Government transferred an amount of ₹ 800.30 crore to the fund, which includes unspent balances of ₹ 43 crore and interest of ₹ 233.57 crore. An expenditure of ₹ 426.23 crore was met from the Fund during the year. There was a closing balance of ₹ 4,234.06 crore in the Fund as on 31 March 2022.

Expenditure as on 31 March 2022 is understated by ₹ 7.31 crore as amount of expenditure to be met from SDRF as per sanction No. 2272-ER-1-2022/1504 dated 16 March 2022 has been taken as ₹ 23.10 crore instead of ₹ 30.41 crore. As a result, balance available in the Fund as on 31 March 2022 is overstated to the same extent.

The SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of natural calamities. An expenditure of ₹ 426.23 crore was charged to SDRF as given in **Table 2.30**.

Table 2.30: Detail of expenditure charged to SDRF

Major Head of Account	Minor Head of Account	Expenditure during 2021-22 (₹ in crore)
2245-Relief on Account of Natural Calamities 02-Floods, Cyclones, etc.	101- Gratuitous Relief	586.23
	111- Ex-gratia payments to bereaved families	60.00
	113- Assistant for repairs/reconstruction of Houses	0.03
	117- Assistance to farmers for purchase of Live Stock	0
	282- Public Health	2.73
	800- Others	0.07
	Sub Total	649.06
2245-Relief on Account of Natural Calamities 80-General	800-Other Expenditure	5.9
	Sub Total	5.9
	Grand Total	654.96
05-State Disaster Response Fund	901-Deduct –Amount met from State Disaster	426.23
Expenditure charged to SDRF (admissible expenditure under SDRF guidelines)		586.23

2.5.2.3 *Guarantee Redemption Fund*

The State Government substituted the earlier Guarantee Redemption Fund (GRF) of 2003 with the new GRF scheme on 8th June 2020 for meeting obligation arising out of the guarantees issued on behalf of the State Public Sector Undertakings and local bodies. The Fund has been set up by the Government with an initial contribution of minimum one *per cent* of outstanding guarantees at the end of previous year. As per the provisions of the Fund, the State Government is required to transfer collected guarantee fee and annual or periodic contributions as estimated by the Government to the Fund. The Fund is administrated by the Reserve Bank of India. The outstanding guarantees of the Government as on 31 March 2021 were ₹ 23,053.18 crore. RBI guidelines of 2013 indicated contribution of minimum one *per cent* outstanding guarantees at the beginning of the year and thereafter a minimum of 0.5 *per cent* every year to achieve a corpus of minimum of three *per cent* in next five years (further increasable to five *per cent*) of the outstanding guarantees of the previous year. The State Government did not contribute any amount to the fund during the year though the guarantee fees of ₹ 119.15 crore was collected during 2021-22.

The balance under the fund was ₹ 1,428.51 crore as on 31 March 2022 (which is 6.20 *per cent* of the outstanding guarantees of ₹ 23,053.18 crore) which stood invested.

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* of the ‘Dead Rent/Royalty/Contract Money’ paid to the State is to be charged from the mineral concession holders in the nature of ‘other charges’ for restoration and rehabilitation works and credited to the Fund. Also, an amount equal to five *per cent* of the amount received by State Government on account of the ‘Dead Rent/Royalty/Contract Money’ in a financial year is to be deposited/transferred in the Fund as Government Contribution to the Fund.

A balance of ₹ 300.75 crore was in the Fund as on 1 April 2021. The State Government during the year received an amount of ₹ 703.67 crore on account of Dead Rent etc. and an amount of ₹ 37.14 crore on account of ‘other charges’ from the Concession Holders. The amount of ₹ 105.55 crore (10 *per cent* of Dead Rent

plus five *per cent* State share of Dead Rent of ₹ 703.67 crore) was required to be contributed to the Fund. However, the State Government, during the year contributed an amount of ₹ 89.41 crore (State contribution: ₹ 31.33 crore and Concession Holders' contribution: ₹ 58.08 crore). Thus, there was short contribution of ₹ 16.14 crore. The State Government, has allowed ₹ 5.85 crore as interest on the balances in the Fund during the year, thereby leading to short contribution to the Fund on account of interest to the extent of ₹ 12.20 crore (six *per cent* of ₹ 300.75 crore). An expenditure of ₹ 22.12 crore was met from the Fund during the year, thereby leaving a balance of ₹ 373.89 crore in the Fund as on 31 March 2022.

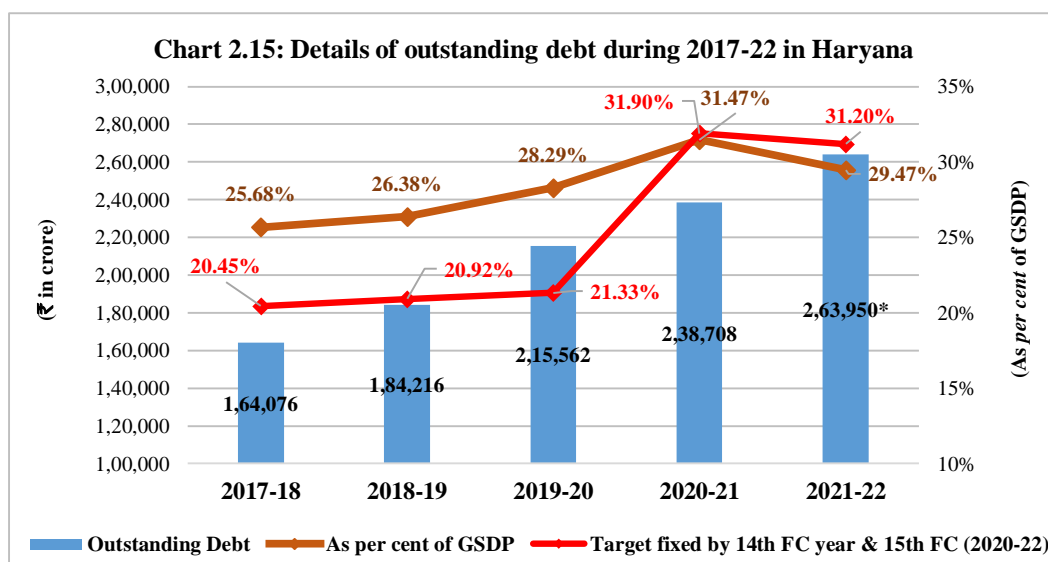
2.5.2.5 State Compensatory Afforestation Fund

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

The balance under the fund was ₹ 1,069.76 crore at the beginning of the year. During the year 2021-22, the State Government did not receive any amount, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. The State Government did not credit any interest during the year. An expenditure of ₹ 135.09 crore was incurred out of the Fund during the year. The State Government has not made any investment though there was a balance of ₹ 934.67 crore in the fund as on 31 March 2022.

2.6 Debt Management

Debt management is the process of establishing and executing a strategy for managing the Government's debt 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 details of outstanding debt in Haryana during 2017-22 are given in *Chart 2.15*.



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

2.6.1 Debt profile: Components

Total debt of the State Government typically constitutes of 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 are presented in **Chart 2.16** during 2021-22. The component-wise debt trends of the State for the period of five years beginning from 2017-18 are presented in **Table 2.31**.

Table 2.31: Component-wise debt trends

(₹ in crore)

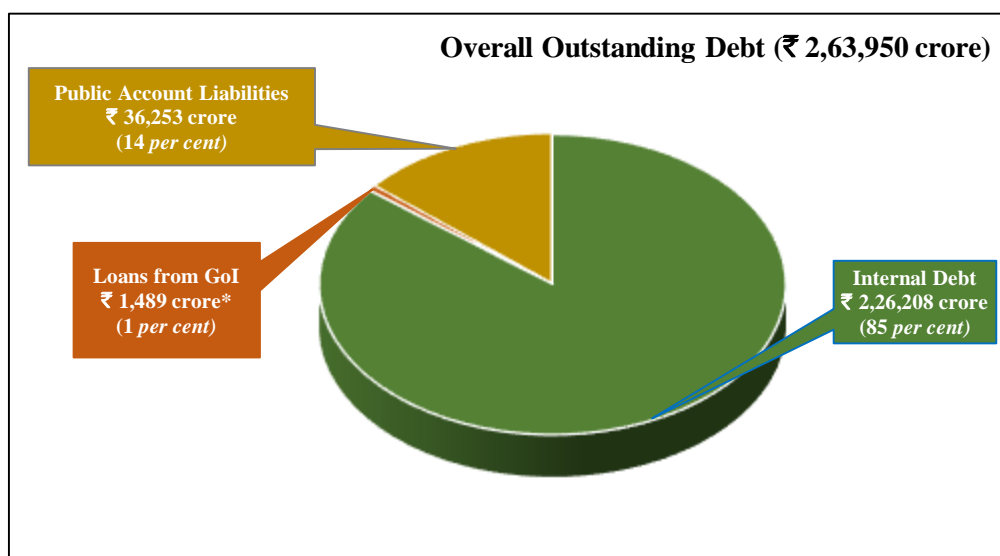
Components of fiscal liability	2017-18	2018-19	2019-20	2020-21	2021-22
Overall Outstanding Debt	1,64,076	1,84,216	2,15,562	2,38,708	2,63,950
Public Debt					
Internal Debt	1,37,813	1,54,968	1,83,786	2,03,958	2,26,208
Loans from GoI	1,941	1,867	1,705	1,500*	1,489 [@]
Liabilities on Public Account	24,322	27,381	30,071	33,250	36,253
Off Budget Borrowings	-	-	-	-	- [#]
Rate of growth of outstanding Overall debt (percentage)	12.10	12.27	17.02	10.74	10.57
Gross State Domestic Product (GSDP)	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
Debt/GSDP (per cent)	25.68	26.38	28.29	31.47	29.47
Public Debt Receipts	21,490	34,265	44,432	49,465	47,712
Public Debt Repayments	6,339	17,184	15,776	29,498	25,473
Public Debt Available	15,151	17,081	28,656	19,967	22,239
Public Debt Repayments/Receipts (percentage)	29.50	50.15	35.51	59.63	53.39
Net Public Account Receipts	2,554	3,059	2,690	3,179	3,003
Total Debt Available	17,705	20,140	31,346	23,146	25,242

* 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.

As per Finance Accounts 2021-22, information is Nil. However, the para on “off budget borrowings” as a result of Audit has been incorporated in Chapter-IV of SFAR 2021-22.

Chart 2.16: Break up of Overall Outstanding Debt at the end of 31 March 2022



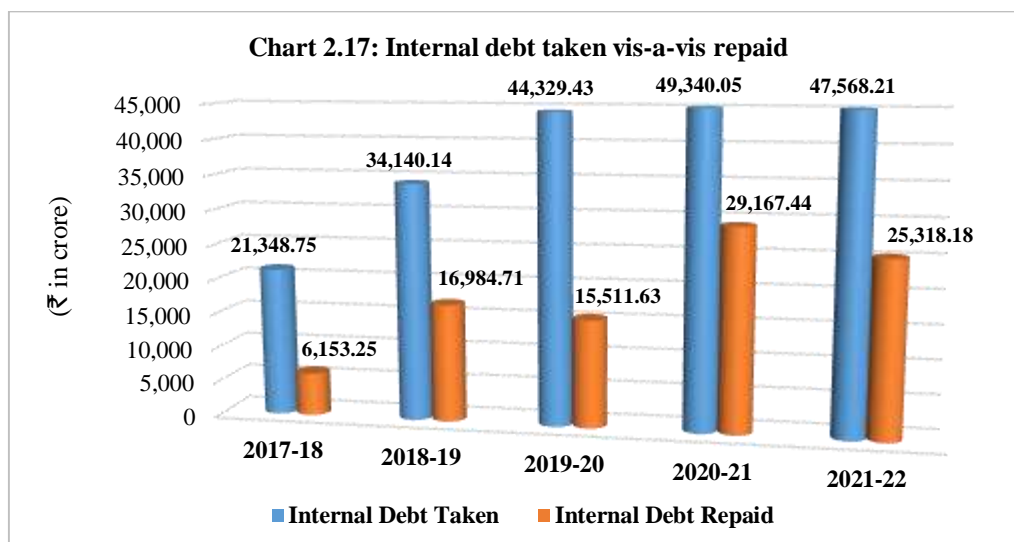
* Excluding GoI back-to-back loans of ₹ 11,746 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

The overall fiscal liabilities of the State increased from ₹ 1,64,076 crore in 2017-18 to ₹ 2,63,950 crore in 2021-22 registering an increase of 60.87 per cent mainly due to increase in public debt (₹ 87,943 crore) and public account liabilities (₹ 11,931 crore). The overall fiscal liabilities increased by 10.57 per cent in 2021-22 as compared to 10.74 per cent in the previous year. The ratio of fiscal liabilities to GSDP increased from 25.68 per cent in 2017-18 to 29.47¹³ per cent in 2021-22. The liabilities were 2.96 times of the revenue receipts and 4.88 times the State's own resources. It is significant to note that fiscal liabilities at ₹ 2,63,950 crore were higher than the limit of ₹ 1,99,823 crore projected in the MTFPS for the year 2021-22.

Ministry of Finance, GoI has provided the special assistance of ₹ 91 crore to State Government in the form of interest free loans for 50 years for the project Pandit Deen Dayal Upadhaya University of Health Sciences at village Kutail (Karnal).

The fiscal liabilities to GSDP ratio at 29.47 per cent was within the limit of normative assessment of 31.20 per cent under 15th FC.

¹³ 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.



Source: Finance Accounts of respective years

Internal debt of the State Government increased by ₹ 88,395 crore (64.14 *per cent*) from ₹ 1,37,813 crore in 2017-18 to ₹ 2,26,208 crore in 2021-22. **Chart 2.17** is showing the trends of internal debt taken vis-à-vis repaid. An interest of ₹ 16,530.97 crore was paid on internal debt during 2021-22.

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging between 4.40 and 9.89 *per cent*. In 2021-22, out of total internal debt receipts of ₹ 47,568 crore, market loans were of ₹ 30,498 crore. Out of total internal debt re-payments of ₹ 25,318 crore, repayment of market loans was ₹ 6,357 crore. The outstanding market borrowings as of 31 March 2022 were ₹ 1,85,357.55 crore. The net increase of market borrowings during the year was 14.97 *per cent* (₹ 24,141 crore).

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Chart 2.18 and Table 2.32**. Receipts and disbursements under the components of financing the fiscal deficit during 2021-22 are given in **Table 2.33**.

Table 2.32: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Composition of Fiscal Deficit	(-) 19,114	(-) 21,912	(-)30,519	(-)29,486	(-) 31,778
1 Revenue Deficit	(-) 10,562	(-)11,270	(-)16,990	(-)22,385	(-) 20,333
2 Net Capital Expenditure	(-) 13,498	(-)15,258	(-)17,612	(-)5,807	(-) 10,978
3 Net Loans and Advances	4,946	4,616	4083	(-) 494	(-) 466
4 Appropriation to Contingency Fund	-	-	-	(-) 800	-
Financing Pattern of Fiscal Deficit					
1 Market Borrowings	15,839.49	17970.00	20,676.85	25,550.00	24,141.11
2 Loans from GoI	(-)44.59	(-)74.33	(-)161.49	4,146.52	7,382.62
3 Special Securities issued to NSSF	(-)954.14	(-) 980.58	(-)1,004.39	(-)1,004.39	(-) 999.86
4 Bonds	-	-	-	-	(-) 3,460.00
5 Loans from Financial Institutions	310.15	165.99	9,145.34	(-)4,373.00	2,568.77
6 Small Savings, PF, etc.	1,226.32	1,167.71	1,247.23	1,034.45	397.53
7 Reserve Fund	673.72	553.47	1,925.34	(-)670.44	1,025.00
8 Deposits and Advances	653.55	1,337.50	(-)482.75	1,549.76	2,253.39
9 Suspense and Miscellaneous	518.78	1,296.28	(-)1,623.60	1,562.54	265.64
10 Remittances	(-)25.09	170.72	(-)53.74	39.11	1.75
11 Appropriation to Contingency Fund		-	-	800.00	0.00
12 Overall Deficit	18,198.19	21,606.76	29,668.79	28,634.55	33,575.95
13 Increase/Decrease in cash balance	916.30	304.99	849.83	851.53	(-) 1,798.17
14 Gross Fiscal Deficit	19,114.49	21,911.75	30,518.62	29,486.08	31,777.78

Source: Finance Accounts of the respective years

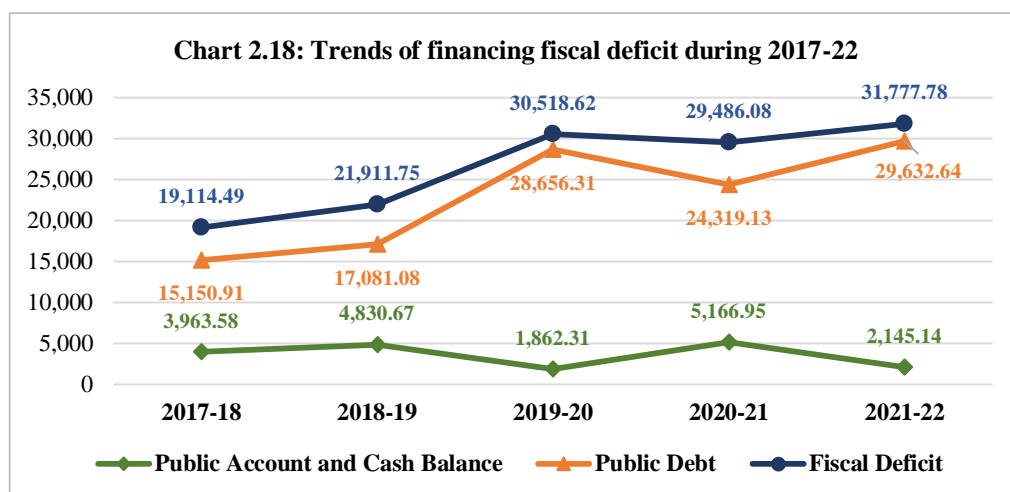


Table 2.33: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

Particulars	Receipt	Disbursement	Net
1 Market Borrowings	30,497.76	6,356.65	24,141.11
2 Loans from GoI	7,537.39 [@]	154.77	7,382.62
3 Special Securities issued to NSSF	0	999.86	(-) 999.86
4 Bonds	0	3,460.00	(-) 3,460.00
5 Loans from Financial Institutions	14,294.62	11,725.85	2,568.77
6 Contingency Receipts	900.00	900.00	0.00
7 Small Savings, PF, etc.	3,569.29	3,171.76	397.53
8 Deposits and Advances	38,077.43	35,824.04	2,253.39
9 Reserve Funds	1,668.69	643.69	1,025.00
10 Suspense and Miscellaneous	1,363.26	1,097.62	265.64
11 Remittances	10,992.28	10,990.53	1.75
12 Overall Surplus (-) Deficit (+)	1,08,900.72	75,324.77	33,575.95
13 Increase (-)/decrease (+) in cash balance	3,147.94	4,946.11	(-) 1,798.17
14 Gross Fiscal Deficit	1,12,048.66	80,270.88	31,777.78

[@] Includes ₹ 7,393.79 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

As evident from above, the fiscal deficits during 2017-18 to 2021-22 were largely financed through public debt, which includes market borrowings, loans from GoI, etc.

2.6.2 Debt profile: Maturity and Repayment

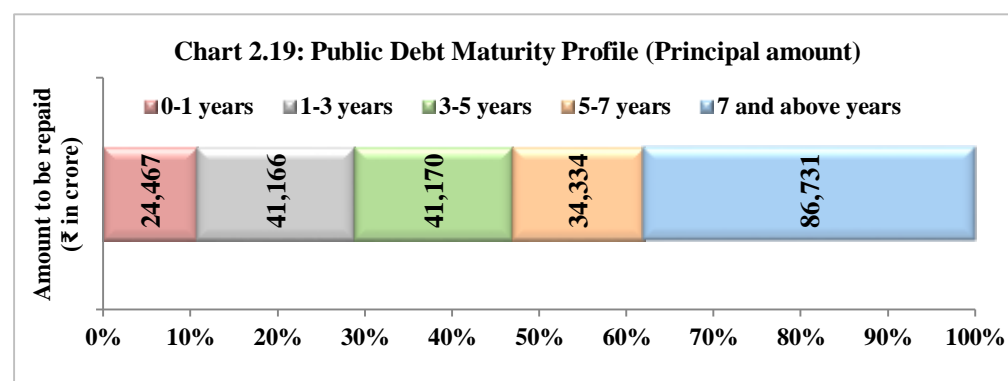
Public Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment of principal amount.

Table 2.34: Public debt maturity profile (Principal amount)

Period of repayment (Years)	Amount (₹ in crore)	Percentage (w.r.t. Public debt)
0 – 1	24,466.70	11
1 – 3	41,166.38	18
3 – 5	41,170.07	18
5 – 7	34,333.61	15
7 and above	86,731.57	38
Total[#]	2,27,868.33¹⁴	100

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.

As of March 2022, total outstanding public debt was ₹ 2,27,868.33 crore. The maturity profile of outstanding stock of public debt as on 31 March 2022 showed that 62 per cent (₹ 1,41,136.76 crore) of the total outstanding debt was in the maturity bucket of up to seven years and the balance of ₹ 86,731.57 crore (38 per cent) from seventh year onwards as depicted in **Table 2.34** and **Chart 2.19**.



¹⁴ Difference of ₹ 171.31 crore between maturity profile and balances under Public Debt is under reconciliation.

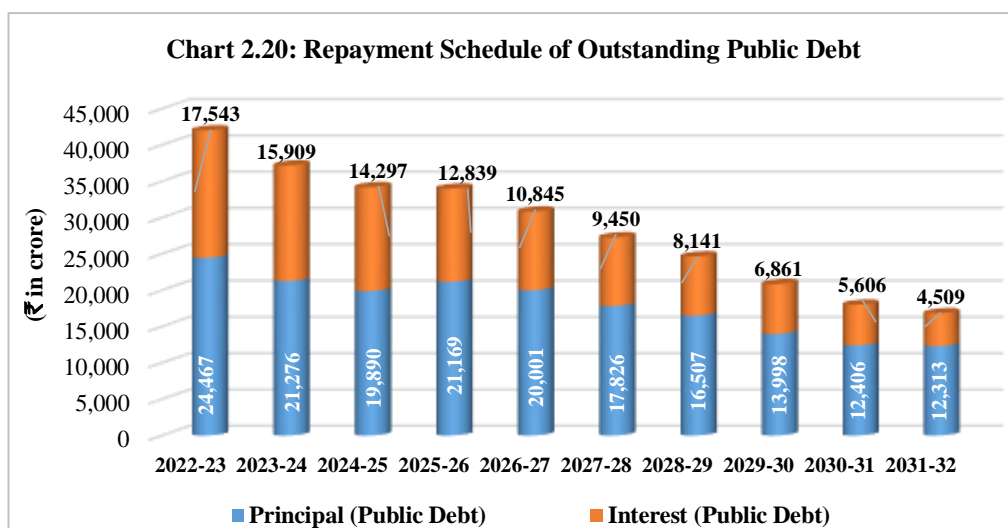
Repayment schedule of the outstanding public debt alongwith interest¹⁵ in the next 10 years has been given in **Table 2.35** and **Chart 2.20**.

Table 2.35: Details of repayment schedule of outstanding public debt and interest

(₹ in crore)

Year	Repayment of		
	Public Debt	Interest	Total
2022-23	24,466.70	17,543.41	42,010.11
2023-24	21,276.22	15,909.19	37,185.41
2024-25	19,890.16	14,297.10	34,187.26
2025-26	21,168.57	12,838.67	34,007.24
2026-27	20,001.50	10,844.65	30,846.15
2027-28	17,826.30	9,449.55	27,275.85
2028-29	16,507.31	8,140.76	24,648.07
2029-30	13,997.63	6,861.21	20,858.84
2030-31	12,405.88	5,606.04	18,011.92
2031-32	12,312.75	4,509.63	16,822.38
Total	1,79,853.02[§]	1,06,000.21	2,85,853.23

[§] 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.



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 ₹ 2,85,853.23 crore alongwith interest for the period 2022-23 to 2031-32, ₹ 42,010.11 crore (15 per cent) including interest is payable in 2022-23, ₹ 1,36,226.06 crore (48 per cent) including interest is payable during the period from 2023-24 to 2026-27, while the remaining 37 per cent (₹ 1,07,617.06 crore) is to be paid after more than five years. Annual outgo in shape of public debt repayment and interest will be approximately ₹ 35,647.24 crore during next five years upto 2026-27.

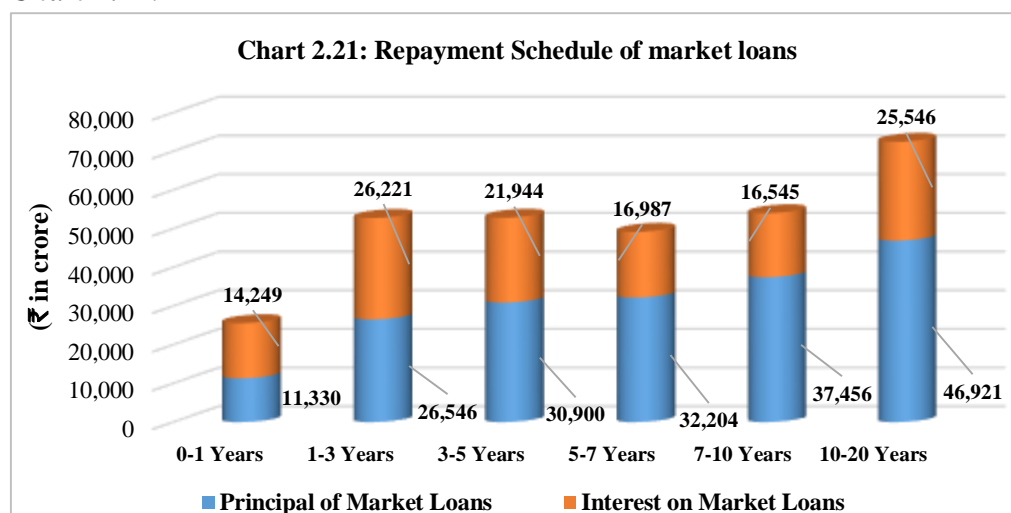
¹⁵ Interest of Market Loan is calculated on the basis of maturity profile available in the Finance Account. Interest on Public Debt other than market loans is calculated on the basis of average interest rate of borrowings of last five years.

In the period 2027-28 to 2031-32, public debt repayment of ₹ 1,07,617.06 crore (principal: ₹ 73,049.87 crore and interest: ₹ 34,567.19 crore) will be payable. As such the State will have to repay approximately ₹ 21,523.41 crore annually during the period 2027-28 to 2031-32.

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.

Market Borrowing/Loans

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



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

The State will have to repay ₹ 37,876 crore of market loans and pay interest of ₹ 40,470 crore in next three financial years i.e. upto 2024-25. In next two years upto 2026-27, ₹ 30,900 crore principal and interest of ₹ 21,944 crore will be payable. Annual outgo in shape of loan repayment and interest will be approximately ₹ 26,238 crore during next five years upto 2026-27.

In the period 2027-28 to 2031-32, loans of ₹ 69,660 crore and interest of ₹ 33,532 crore will be payable. As such the State will have to repay approximately ₹ 20,638 crore annually during the period 2027-28 to 2031-32.

2.7 Debt Sustainability Analysis

Apart from the magnitude of the debt of the Government, it is important to analyse the various parameters that determine the debt sustainability of the State and indicate ability of the State to service its debt obligation in future. This section assesses the sustainability of the debt of the Government in terms of rate of growth of outstanding debt; ratio of interest payment and revenue receipt, debt repayment and debt receipt; net debt available to the State. **Table 2.36** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2017-18.

Table 2.36: Trends in debt Sustainability indicators

(₹ in crore)

Debt Sustainability Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Public Debt*	1,39,754	1,56,835	1,85,491	2,05,458	2,27,697*
Rate of Growth of Outstanding Public Debt	12.16	12.22	18.27	10.76	10.82
GSDP	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
Rate of Growth of GSDP	13.79	9.29	9.15	(-) 0.46	18.08
Public Debt/GSDP	21.88	22.46	24.34	27.09	25.42
Debt Maturity profile of repayment of State debt—including default history, if any	2,561.93	5,054.18	5,840.63	12,132.69	16,057.12
Average interest Rate of Outstanding Public Debt (per cent)	8.08	8.16	8.17	7.94	7.72
Percentage of Interest payment to Revenue Receipt	17.04	18.37	20.60	22.97	21.41
Percentage of Debt Repayment to Debt Receipt	29.50	50.15	35.50	59.63	53.39
Net Debt available to the State#	4,469.12	4,981.11	14,677.34	4,449.26	5,521.18
Net Debt available as per cent to Debt Receipts	20.80	14.54	33.03	8.99	11.57
Debt Stabilisation (Quantum spread\$+ Primary Deficit)	823.85	(-) 6,586.43	(-) 13,119.97	(-) 29,638.01	(-) 10,181.49

Source: Finance Accounts of the respective years

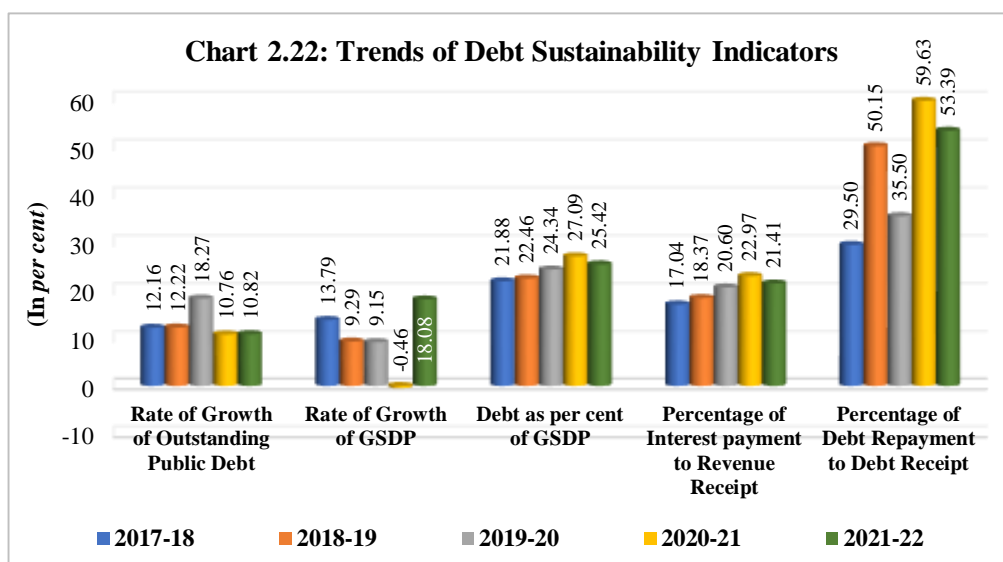
* Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004-Loans and Advances from the Central Government. During 2020-21, it excluded ₹ 4,352 crore during the year 2020-21 and ₹ 11,746 crore (₹ 4,352 crore and ₹ 7,394 crore) during the year 2021-22 as back-to-back loans from GoI in lieu of GST compensation shortfall, which are not to be repaid by the State from its sources.

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

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

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

In Haryana, the debt GSDP ratio rose from 21.88 per cent in 2017-18 to 27.09 per cent in 2020-21 and decreased to 25.42 per cent in 2021-22 due to positive figure of primary deficit together with quantum spread in 2021-22. Trends of Debt sustainability indicators for the five years starting from 2017-18 are shown in *Chart 2.22*.



Public Debt of the State Government increased from ₹ 1,39,754 crore in 2017-18 to ₹ 2,27,697 crore in 2021-22 registering an increase of 62.93 per cent during the period 2017-22. The annual rate of increase ranged between 10.76 per cent and 18.27 per cent over the period 2017-18 to 2021-22 while growth rate of GSDP remained between 9.15 and 13.79 per cent up to 2019-20 and declined to (-) 0.46 per cent during 2020-21 and increased to 18.08 per cent in 2021-22.

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 detail of utilisation of borrowed funds for repayment of earlier borrowings, capital expenditure and revenue expenditure during the period 2017-22 is given in **Table 2.37**.

Table 2.37: Utilisation of borrowed funds

(₹ in crore)

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Total Borrowings	21,489.76	34,264.97	44,431.82	49,464.73 ¹⁶	47,711.81 ¹⁷
Repayment of earlier borrowings (Principal) (percentage)	6,338.85 (29)	17,183.87 (50)	15,775.51 (36)	29,497.60 (60)	25,472.95 (53)
Net capital expenditure (Percentage)*	8,308.03 (39)	10,067.59 (29)	12,421.92 (28)	5,806.74 (11)	10,978.41 (23)
Net loans and advances*	243.96 (1)	573.74 (2)	1,106.62 (2)	493.75 (1)	466.02 (1)
Portion of Revenue expenditure met out of net available borrowings	6,598.92 (31)	6,439.77 (19)	15,127.77 (34)	13,666.64 (28)	10,794.43 (23)

Source: Finance Accounts of the respective years

Figures in parenthesis indicate percentage to the total borrowings

* Calculation of Net Capital Expenditure and Net loans and advances reflected in SFAR 2019-20.

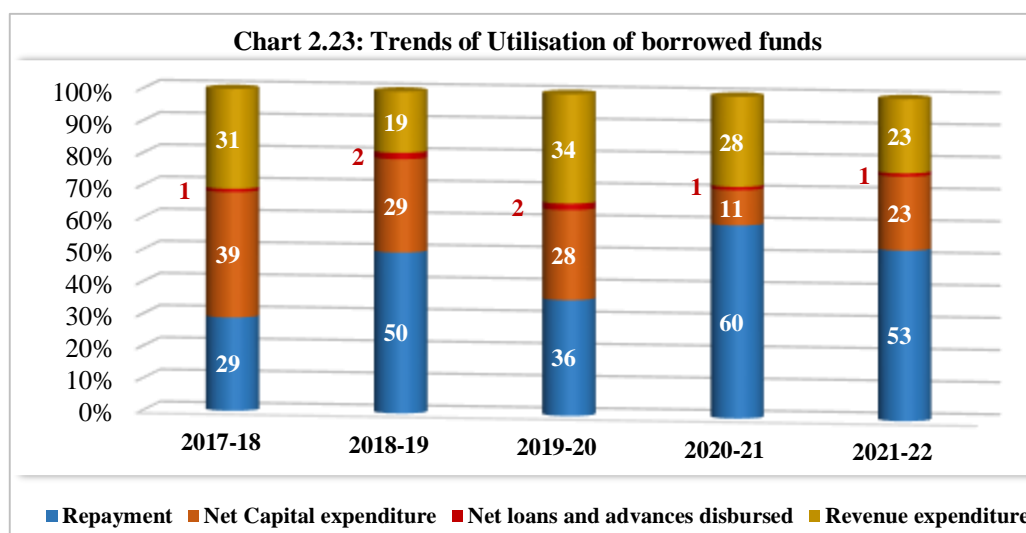
¹⁶ Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

¹⁷ 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.

The Revenue Receipts of the State Government were not sufficient for meeting the Revenue Expenditure. Hence, the Government remained dependent upon borrowings for meeting Revenue Expenditure. During 2021-22, revenue expenditure of ₹ 10,794 crore (11 per cent of total revenue expenditure) was met from borrowed funds which constitutes 23 per cent of borrowed funds.

Thus, during 2017-18 to 2021-22 borrowed funds between 60 per cent and 88 per cent had been utilised for repayment of earlier loans and Revenue Expenditure. During 2021-22, 76 per cent of borrowed funds were utilised for repayment of earlier loans (53 per cent) and Revenue Expenditure (23 per cent). Hence, borrowed funds were not utilised for creation of infrastructure.

Trends of utilisation of borrowed funds during the period 2017-22 is depicted in **Chart 2.23**.

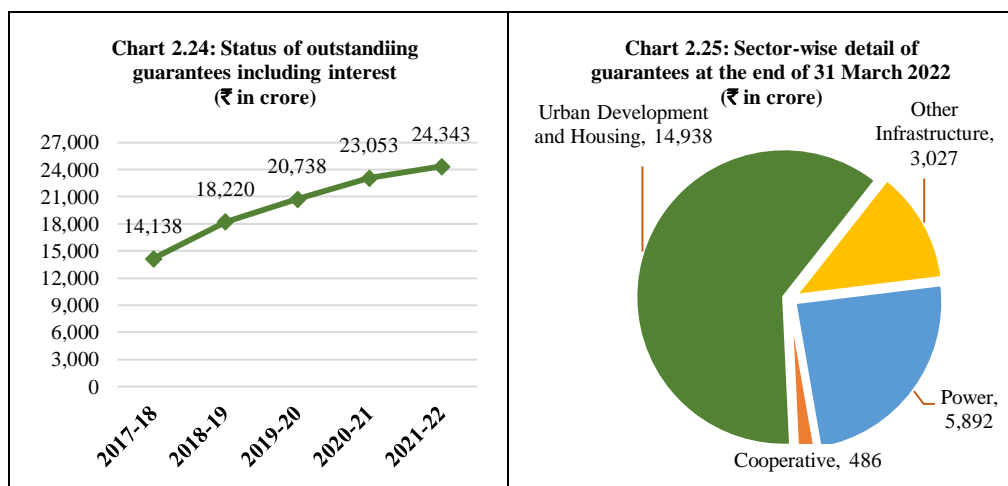


Source: Finance Accounts of the respective years

2.7.2 Status of Guarantees–Contingent Liabilities

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

As per Statement No. 9 of the Finance Accounts, the outstanding guarantees and status of outstanding guarantees to total receipts for the last five years are given in **Chart 2.24** and **2.25**.



Source: Finance Accounts

No amount was paid by the Government towards guarantees during 2021-22. The details of outstanding guarantees including guarantee fee, as on 31 March 2022, was in respect of PSUs and autonomous bodies as shown in **Table 2.38**.

Table 2.38: Details of outstanding guarantees including guarantee fee given to entities (₹ in crore)

Sr. No.	Name of PSUs/Autonomous bodies	Number of Guarantees	Outstanding Guarantee including interest
1	Haryana Shehri Vikas Pradhikaran (HSVP)	11	14,334.04
2	Haryana State Industrial Infrastructure Development Corporation	6	2,843.83
3	Uttar Haryana Bijli Vitran Nigam Limited	20	4,400.65
4	Haryana Vidyut Parsaran Nigam Limited	6	295.41
5	Haryana State Co-operative Agriculture Rural Development Bank	1	153.94
6	Haryana Police Housing Corporation Limited	2	342.05
7	Housing Board, Haryana	6	261.43
8	Dakshin Haryana Bijli Vitran Nigam Limited	10	1,168.41
9	Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited	1	94.20
10	Municipal Corporation, Faridabad	1	55.00
11	Haryana State Warehousing Corporation	4	20.32
12	Haryana Power Generation Limited, Panchkula	1	27.13
13	Panipat Co-Operative Sugar Mills Limited, Panipat	1	92.86
14	Shahbad Co-Operative Sugar Mills Limited, Shahbad	1	55.35
15	Karnal Co-operative Sugar Mills Limited, Karnal	1	78.93
16	HAFED-NABARD	2	104.84
17	Haryana Scheduled Castes Finance and Development Corporation	2	14.17
	Total	76	24,342.56

Source: Finance Accounts for the year 2021-22

Out of total outstanding guarantee including interest as on 31 March 2022, 94.65 per cent (₹ 23,042.34 crore) was outstanding mainly in respect of Haryana Shehri Vikas Pradhikaran (₹ 14,334.04 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 2,843.83 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 4,400.65 crore), Haryana Vidyut Parsaran Nigam Limited (₹ 295.41 crore) and Dakshin Haryana Bijli Vitran Nigam Limited (₹ 1,168.41 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 2020-21 and 2021-22 are given in **Table 2.39**.

Table 2.39: Detail of cash balances and investment of cash balances

(₹ in crore)

	Closing balance on 31 March 2021	Closing balance on 31 March 2022
A. General Cash Balance		
Deposits with Reserve Bank of India	(-) 463.47	(-) 371.24
Remittances in Transit-Local	0.54	0.54
Total	(-) 462.93	(-) 370.70
Investments held in Cash Balance investment account	1,564.72	2,597.52
Total (A)	1,101.79	2,226.82
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	3.34	4.41
Permanent advances for contingent expenditure with department officers	0.12	0.12
Investment in earmarked funds	2,042.69	2,714.76
Total (B)	2,046.15	2,719.29
Total (A + B)	3,147.94	4,946.11
Interest realised	29.49	25.45

Source: Finance Accounts

Table 2.40: Cash Balance Investment Account (Major Head-8673)

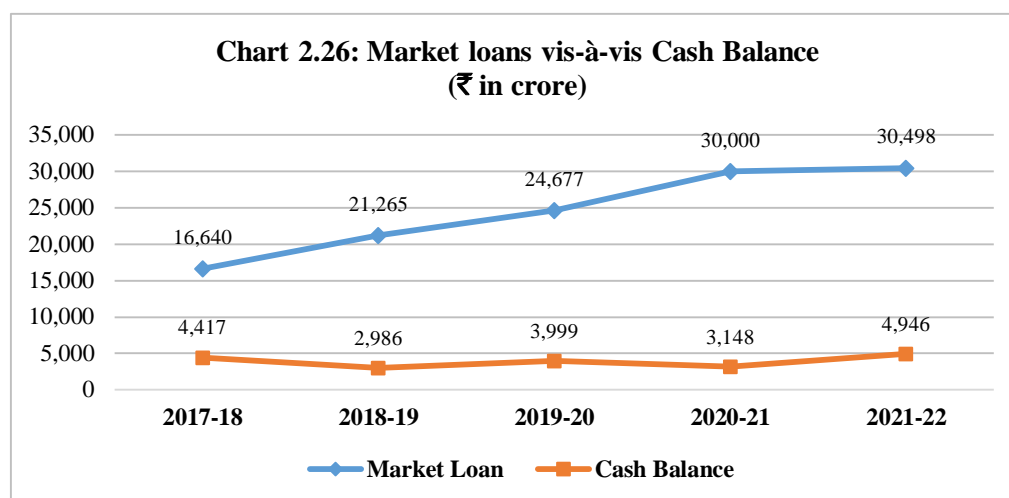
(₹ in crore)

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

Source: Finance Accounts of the respective years

The Cash Balance included investment of ₹ 2,719.29 crore from earmarked funds. The said investment consisting of Sinking Fund Investment Account (₹ 1,283.95 crore) and Guarantee Redemption Fund Investment Account (₹ 1,428.51 crore) was invested by the RBI. The Government was able to maintain a minimum cash balance of ₹ 1.14 crore for 346 days during 2021-22. The Government had maintained the minimum balance by taking special ways and means advance (WMA) for 4 days and ordinary ways and means advance for 14 days. The State had to pay ₹ 0.29 crore as interest on WMA during the year 2021-22.

During 2021-22, the State had an opening cash balance of ₹ 3,148 crore and Government borrowed ₹ 30,498 crore from the market for meeting its obligations. The closing cash balance was ₹ 4,946 crore (*Chart 2.26*).



2.8 State Finance Commission (SFC)

Article 243-1 read with Article 243-Y of the Constitution of India makes it mandatory for the State Government to constitute a Finance Commission within one year of the commencement of the 74th Constitutional Amendment Act (CAA) and thereafter on expiry of every five years. The mandate of the State Finance Commission (SFC) is to review the financial position of the Local Bodies and to make recommendations to the Governor for devolution of funds. The State Government through amendments in Haryana Municipal Act 1973 (HM) and Haryana Municipal Corporation Act 1999 (HMC) Act provided for constitution of SFC.

As per fifth SFC recommendations, sixth SFC should be established by September 2019 and finalisation of its report by December 2020 to facilitate adoption of the sixth SFC proposals from the 2021-22 fiscal year. However, the State Government constituted sixth SFC in September 2020 after delay of one year. The commission submitted its report to the Governor in December 2021. The State Government has accepted the financial recommendations of the commission in August 2022.

2.8.1 The Devolution

The Chapter 9 of sixth SFC Report recommended augmenting the divisible pool from earlier seven *per cent* to nine *per cent* of net State Own Tax Revenue (SOTR). Out of this nine *per cent* it was recommended that seven *per cent* would be devolved as 50 *per cent* to Panchayati Raj Institutes (PRIs) and 50 *per cent* to Urban Local Bodies (ULBs) but the State Government has accepted the financial devolution to Local Bodies in the ratio of 55:45 (PRIs : ULBs)

During the year 2021-22, budgetary transfers to Local bodies have been made based on recommendations of fifth SFC as the sixth SFC was constituted in September 2020.

It was further noticed that during the year 2021-22, no amount has been disbursed to PRIs against the total budget provision of ₹ 1,715 crore (₹ 1,375 crore normal component and ₹ 340 crore Schedule Caste component). Reasons for non-disbursement of funds were called for from the Department. Reply was still awaited. In respect of ULBs, an amount of ₹ 1,228.01 crore has been disbursed against the total budget provision of ₹ 1500 crore which was 81.87 *per cent* of total provision and 2.30 *per cent* of SOTR against the recommended amount of ₹ 1,681 crore (3.15 *per cent* of SOTR). Non/short disbursal of amount against budgetary provision is an indicative of unrealistic budgeting which is not commensurate with the actual resource mobilisation by the State as well as non-prioritisation of local bodies on the part of the State Government.

2.9 Conclusion

The State passed FRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. However, the FRBM Act has not been amended as per the recommendations of 14th Finance Commission. The State continued to be a revenue deficit State. The revenue deficit was 26.03 *per cent* of revenue receipts during 2021-22 against the 33.13 *per cent* during 2020-21.

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. State recorded growth of 18.08 *per cent* during the period 2021-22 against the negative growth of 0.46 *per cent* during the previous year.

The Revenue Deficit which was to be brought down to zero by 2011-12, was ₹ 20,333 crore during 2021-22. It indicates that the State had borrowed funds for meeting current consumption. Fiscal Deficit of the State was ₹ 31,778 crore during 2021-22 which was 3.55 *per cent* of the GSDP and was within the target fixed by the State Government under FRBM Act as amended in September 2020. The Fiscal Deficit was mainly financed through market borrowings.

Out of total borrowings of ₹ 47,712¹⁸ crore during 2021-22, the State Government incurred Capital Expenditure of only ₹ 11,046 crore (23 *per cent*). Balance 77 *per cent* borrowings were utilised for repayment of earlier loans, disbursement of loans and advances and for meeting Revenue Expenditure.

¹⁸ 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.

Annual growth rate of Revenue Receipts decreased from 19.43 *per cent* in 2017-18 to (-) 0.44 *per cent* in 2020-21, which increased to 15.59 *per cent* in 2021-22. Further, State's own revenue registered a growth of 27.35 *per cent* over the previous year.

State incurred 54 *per cent* of the total Revenue Expenditure on Committed Liabilities like salaries and wages, pensions and interest payment, leaving only 46 *per cent* for priority sector expenditure. The percentage of total expenditure in priority sectors such as Education and Health in Haryana was lower than the average of States other than NE and Himalayan States.

There was a difference of ₹ 8,368 crore in equity investment figures as per State Accounts and as per the Accounts of 24 PSUs.

The State Government earned a meagre 2.66 *per cent* return on its total investment (₹ 37,866 crore) in Statutory Corporations, Rural Banks, Government Companies and Co-operatives up to 31 March 2022.

Loans amounting to ₹ 3,877.95 crore were outstanding at the beginning of the year against co-operative sugar mills. Further, loans of ₹ 631.58 crore were given to these sugar mills without recovery of earlier loans.

Overall, fiscal liabilities including public debt and public account liabilities were 29.47 *per cent* of the 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 debt grew by 11 *per cent* over previous year. The State Government raised public debt of ₹ 47,712 crore and repaid ₹ 25,473 crore. During the year, outgo because of interest payments was equal to 19 *per cent* of Revenue Expenditure and 24 *per cent* of Revenue Receipts.

The State Government received ₹ 106 crore (1.31 *per cent*) as interest on outstanding loans during 2021-22 while paid interest at 7.08 *per cent* on outstanding debt. The State Government raised loans during 2021-22 on an average interest rate of 7.05 *per cent* per annum.

The State Government had not invested funds of ₹ 5,542.62 crore available under SDRF, State Compensatory Afforestation Fund and Restoration and rehabilitation of mines and minerals.

2.10 Recommendations

The Government may consider:

1. Reviewing the working of State PSUs, which are incurring huge losses and formulate a strategic plan for their revival or closer as the case may be;

2. To evolve a system of timely recovery of outstanding loans against Co-operative Sugar Mills, Haryana State Cooperative Agriculture and Rural Development Bank and other loanee entities; and
3. To invest reserve funds so that the intended purpose of these funds could be achieved for which these funds were created.

CHAPTER 3
BUDGETARY MANAGEMENT

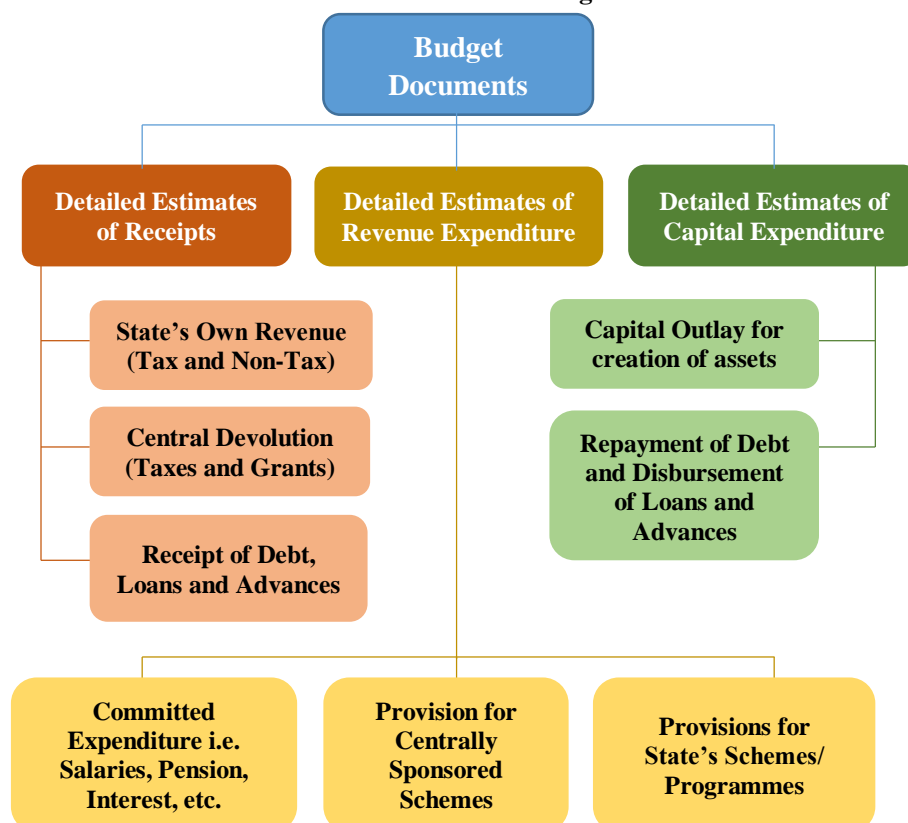
Chapter 3: Budgetary Management

3.1 Budget Process

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

As per the Punjab Budget Manual, as adopted by Haryana, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of heads of the 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 following documents as given in *Chart 3.1*.

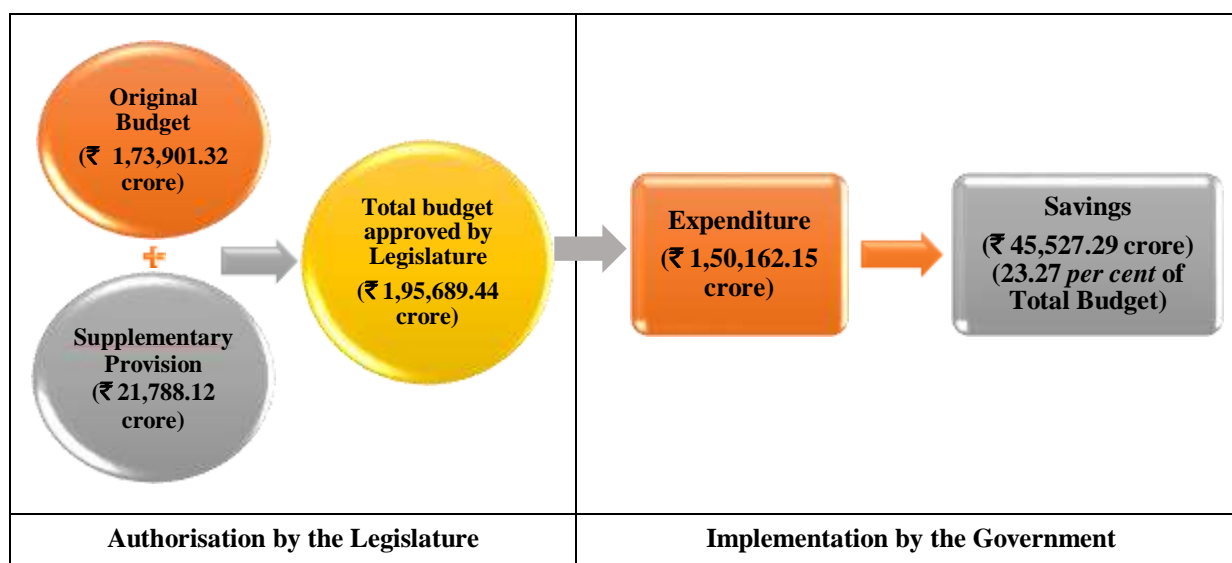
Chart 3.1: Detail of State Budget Documents



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.

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

Chart 3.2: Total Budget provision vis-à-vis expenditure during 2021-22



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

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 2017-22 is given in *Table 3.1.1*.

Table 3.1.1: Disbursement and Saving/Excess during 2017-22

(₹ in crore)

Year	Total Budget Provision		Disbursement		Saving	
	Voted	Charged	Voted	Charged	Voted	Charged
2017-18	1,02,879.77	22,110.63	84,418.03	18,544.66	18,461.74	3,565.97
2018-19	1,07,759.20	33,973.70	90,304.44	31,058.32	17,454.76	2,915.38
2019-20	1,19,003.62	37,446.09	98,167.61	31,688.66	20,836.01	5,757.43
2020-21	1,27,589.40	52,415.44	95,535.91	46,873.19	32,053.49	5,542.25
2021-22	1,47,174.90	48,514.54	1,06,051.98	44,110.17	41,122.92	4,404.37

Source: Appropriation Accounts of the respective years.

3.2 Appropriation Accounts

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

of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

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

3.3 Comments on integrity of budgetary and accounting process

3.3.1 Expenditure incurred without authority of law

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 Article 204 of the Constitution. Paragraph 14.1 of the Punjab Budget Manual provides that expenditure on new scheme should not be incurred without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State. It was, however, observed that an expenditure of ₹ 170.02 crore, was incurred in four cases (₹ 50 lakh or more in each case) (*Detail given in Table 3.3.1*) under various components of four grants during the year 2021-22 without having any provision in the original budget estimates/supplementary demands and without issuing any re-appropriation orders to this effect.

Table 3.3.1: Detail of expenditure incurred without provision

Sr. No.	Major Head/Minor/Sub Heads of Expenditure	Amount (₹ in crore)
Grant No. 8- Buildings and Roads		
1.	3054-Roads and Bridges, 80-General, 797-Transfer to/ from Reserve Fund/ Deposit Account, 99- Transfer from CRF-Inter Account Transfer	163.71
2.	4250-Capital Outlay on Other Social Services, 800-Other Expenditure, 90-Construction of New ITIs (Swaran Jayanti)	0.74
Grant No.21- Women and Child Development		
3..	2235-Social Security and Welfare, 02-Social Welfare, 190-Assistance to Public Sector and other Undertakings, 98-GIA to Haryana State Social Welfare Advisory Board	0.90
Grant No. 24- Irrigation		
4.	4700-Capital Outlay on Major Irrigation, 14-Dadupur Nalvi Irrigation Project, 800-Other Expenditure, 98-Construction of Canal – Dadupur Nalvi Canal Network	4.67
	Total	170.02

Source: Appropriation Accounts.

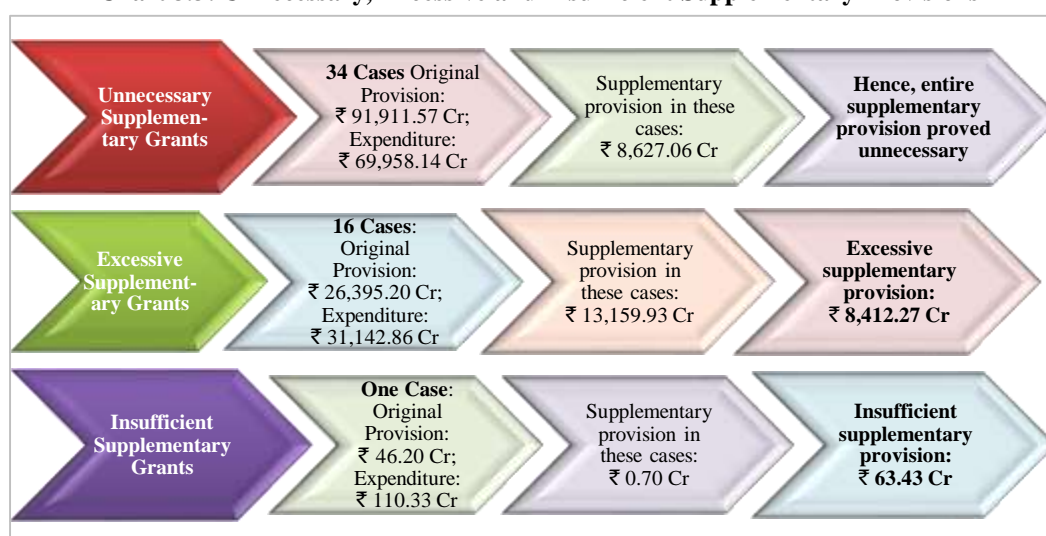
3.3.2 Unnecessary or excessive supplementary grants

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

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

Supplementary provisions aggregating to ₹ 8,627.06 crore obtained in 34 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure (₹ 69,958.14 crore) did not come up to the level of the original provisions (₹ 91,911.57 crore). In 16 cases, supplementary provision of ₹ 13,159.93 crore proved excessive as it was more than the requirement (₹ 4,747.66² crore) by ₹ 8,412.27 crore (*Appendix 3.1*). On the other hand, in one case (Grant No. 7-Planning and Statistics), supplementary provision of ₹ 0.70 crore proved inadequate as it fell short by ₹ 63.43 crore against the requirement of ₹ 64.13³ crore. The detail of unnecessary, excessive and insufficient supplementary provisions 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 large number of cases. The Government may consider preparing realistic budget estimates to avoid large savings and supplementary provisions.

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 2021-22, out of actual savings of ₹ 45,527.29 crore, an amount of ₹ 61,829.56 crore was surrendered through re-appropriation order of 45 grants, resulting in excess surrender of ₹ 16,302.27 crore.

Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 21,023.11 crore in 70 sub-heads and savings of over ₹ 3,665.56 crore under 43 sub-heads against

² ₹ 4,747.66 crore = Expenditure: ₹ 31,142.86 crore – Original provision : ₹ 26,395.20 crore

³ ₹ 64.13 crore = Expenditure : ₹ 110.33 crore – Original provision : ₹ 46.20 crore.

benchmark of more than ₹ one crore in each case as detailed in **Appendix 3.2**. Excesses/Savings were more than ₹ 10 crore under 59 sub-heads. In one⁴ case, reduction of provisions through re-appropriation proved injudicious, as the actual expenditure was more than the original and supplementary provisions and in 25⁵ cases, where the entire amount of original provision was surrendered through re-appropriation, expenditure was incurred against non-available provisions. In four⁶ cases, the re-appropriation of funds proved excessive, as the savings were more than the funds provided through re-appropriation. Similarly, in 11⁷ cases, the re-appropriation of funds proved injudicious, as the actual expenditure was more than the funds provided through original and re-appropriation.

3.3.4 Non-surrendering and excess surrendering of funds

At the close of the year 2021-22, in 70 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 1,66,913.46 crore and actual expenditure was ₹ 1,24,089.59 crore resulting in savings of ₹ 42,823.87 crore. Out of this, ₹ 61,751.01 crore were surrendered (**Appendix 3.3**), ₹ 18,927.14 crore were still in excess of expenditure incurred, indicating inadequate budgetary and financial control.

Further, analysis revealed that in 10 cases against the savings of ₹ 4,508.65 crore, ₹ 1,496.12 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 38 cases, ₹ 52,534.31 crore were surrendered against the savings of ₹ 32,111.45 crore. In 22 cases all the savings of ₹ 6,203.77 crore were surrendered. Reasons for less/excess surrendering of funds were not intimated by the State Government.

3.3.5 Savings

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 promote release

⁴ Sr. No. 46 of **Appendix 3.2**.

⁵ Sr. No. 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 40, 44, 57, 64, 90, 91 and 92 of **Appendix 3.2**.

⁶ Sr. No.5, 36, 77 and 88 of the **Appendix 3.2**.

⁷ Sr. No. 4, 26, 31, 38, 54, 87, 96, 101, 105, 109 and 110 of the **Appendix 3.2**.

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 ₹ 45,527.29 crore. Out of these, in 38 cases, savings were ₹ 44,115.90 crore registering savings of more than ₹ 100 crore in each case (*Appendix 3.4*). In these 38 cases, against a total provision of ₹ 1,89,641.23 crore, actual expenditure was ₹ 1,45,525.33 crore and savings were ₹ 44,115.90 crore. The cases in which there was substantial saving have been listed in *Table 3.3.5.1*.

Table 3.3.5.1: Detail of cases in which savings were more than ₹ 500 crore

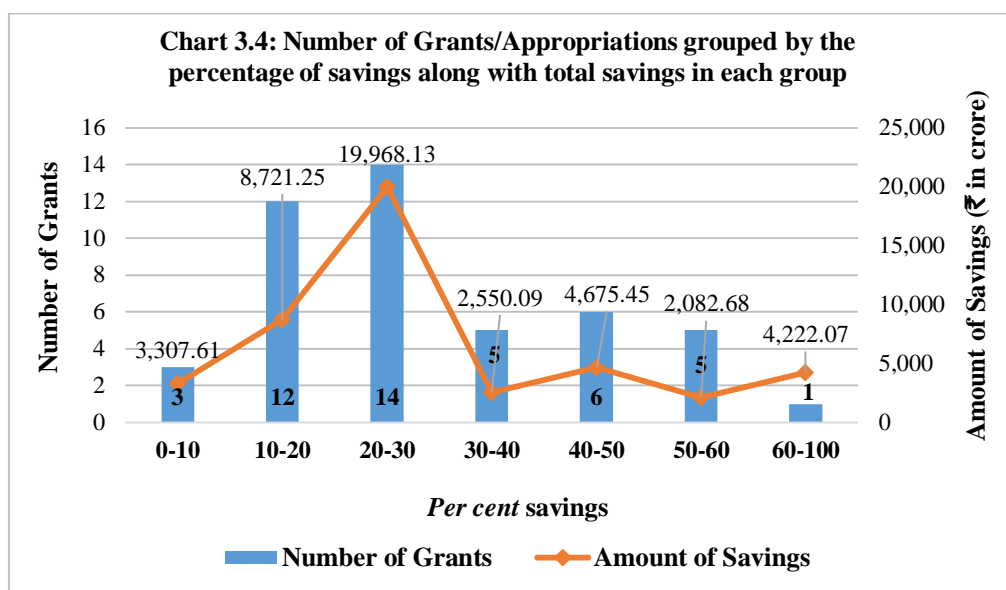
(₹ in crore)

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Savings
Revenue (Voted)						
1	4-Revenue	1,573.32	856.3	2,429.62	1,880.32	549.30
2	6-Finance	19,335.15	881.5	20,216.65	11,212.92	9,003.73
3	9-Education	17,162.02	139.95	17,301.97	14,473.22	2,828.75
4	13-Health	6,177.82	947.70	7,125.52	6,001.77	1,123.75
5	15-Local Government	4,101.10	4,162.58	8,263.68	4,566.88	3,696.80
6	21-Women and Child Development	1,474.13	359.71	1,833.84	1,223.37	610.47
7	24-Irrigation	3,066.14	15	3,081.14	2,034.93	1,046.21
8	27-Agriculture	3,301.07	587.04	3,888.11	2,603.64	1,284.47
9	32-Rural and Community Development	5,836.17	292.37	6,128.54	1,956.82	4,171.72
10	33-Co-Operation	504.21	703.45	1,207.66	447.21	760.45
11	36-Home	5,605.89	1,276.11	6,882.00	5,108.90	1,773.10
12	38-Public Health and Water Supply	2,030.35	442.55	2,472.90	1,856.28	616.62
13	40-Energy and Power	6,452.78	2,894.81	9,347.59	7,143.61	2,203.98
	Total	76,620.15	13,559.07	90,179.22	60,509.87	29,669.35
Revenue Charged						
14	6-Finance	19,943.42	0	19,943.42	18,361.60	1,581.82
	Total	19,943.42	0	19,943.42	18,361.60	1,581.82
Capital Voted						
15	13-Health	1,158.73	260.88	1,419.61	895.7	523.91
16	23-Food and Supplies	15,233.28	501	15,734.28	12,942.15	2,792.13
17	38-Public Health and Water Supply	1,393.51	858.45	2,251.96	1,725.85	526.11
18	40-Energy Charges	763.42	0	763.42	10.41	753.01
19	45-Loans and Advances	1,239.43	888.94	2,128.37	966.26	1,162.11
	Total	19,788.37	2,509.27	22,297.64	16,540.37	5,757.27
Capital (Charged)						
20	Public Debt	28,161.19	0	28,161.19	25,472.96	2,688.23

Further, scrutiny of savings in above mentioned grants revealed that during 2021-22 in 58 schemes (other than salary/establishments), the savings were more than ₹ 100 crore (*Appendix 3.5*).

Savings of such a magnitude are indicative of defective budgeting as well as shortfall in performance in a grant or appropriation.

Chart 3.4 categorises the grants/appropriations according to percentage of savings against budget allocations.



(ii) Persistent savings

Further, scrutiny of grants and appropriation showed that during the last five years, 22 grants in Revenue Voted, nine grants under Capital Voted and two appropriation showed persistent savings of more than ₹ 10 crore and above which were also 10 per cent or more of the total grants. Detail of grants/appropriation with savings during the year 2017-18 to 2021-22 are given in **Table 3.3.5.2**.

Table 3.3.5.2: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the grant	Amount of savings				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue (Voted)						
1.	10-Technical Education	92.61 (21)	68.17 (15)	58.23 (10)	176.78 (24)	77.71 (11)
2.	11-Sports and Youth Welfare	211.20 (46)	114.86 (29)	114.93 (28)	179.97 (60)	222.63 (46)
3.	15-Local Government	1,462.93 (27)	2,168.63 (43)	2,263.66 (41)	3,765.83 (51)	3,696.80 (45)
4.	17-Employment	56.52 (24)	45.37 (13)	69.75 (15)	243.03 (37)	188.41 (21)
5.	18-Industrial Training	122.11 (29)	185.11 (37)	201.65 (31)	350.68 (43)	462.29 (46)
6.	19-Welfare of SCs and BCs	357.63 (47)	325.97 (45)	226.64 (44)	139.49 (27)	152.84 (28)
7.	21-Women and Child Development	232.26 (22)	476.58 (34)	409.27 (29)	362.76 (24)	610.47 (33)
8.	22-Welfare of SCs, STs, Other BCs and Minorities	18.83 (14)	29.77 (16)	175.71 (59)	31.70 (19)	59.55 (21)
9.	24-Irrigation	519.63 (27)	214.32 (13)	265.50 (15)	1,133.01 (43)	1,046.22 (34)
10.	25-Industries	234.39 (64)	343.58 (61)	60.84 (19)	69.71 (24)	156.87 (34)
11.	27-Agriculture	648.44 (34)	956.78 (35)	1,542.96 (50)	1,694.77 (42)	1,284.47 (33)
12.	28-Animal Husbandry	88.83 (12)	107.55 (12)	183.11 (18)	291.09 (25)	290.29 (24)

Sr. No.	Number and name of the grant	Amount of savings				
		2017-18	2018-19	2019-20	2020-21	2021-22
13.	29-Fisheries	42.61 (48)	32.75 (39)	22.51 (30)	56.10 (46)	51.04 (41)
14.	30-Forest and Wild Life	142.21 (31)	143.96 (32)	178.39 (35)	66.77 (12)	292.07 (36)
15.	32-Rural and Community Development	1,193.68 (26)	1,261.75 (26)	1,341.36 (25)	2,411.30 (35)	4,171.72 (68)
16.	34-Transport	277.38 (12)	406.76 (16)	387.16 (16)	489.67 (22)	365.26 (15)
17.	37-Elections	38.15 (53)	30.63 (40)	171.11 (56)	29.76 (33)	48.20 (44)
18.	38- Public Health and Water Supply	238.01 (12)	194.49 (10)	345.02 (16)	247.94 (10)	616.62 (25)
19.	39-Information and Publicity	29.55 (18)	194.72 (47)	30.68 (12)	73.53 (36)	56.10 (21)
20.	40-Energy and Power	2,922.16 (28)	892.38 (11)	1,838.25 (21)	1,896.33 (25)	2,203.98 (24)
21.	42-Administration of Justice	140.01 (21)	194.48 (25)	286.45 (31)	347.04 (35)	200.44 (22)
22.	43-Prisons	50.37 (20)	70.49 (25)	60.26 (22)	61.59 (20)	40.40 (13)
Capital (Voted)						
23	7-Planning and Statistics	110.76 (27)	310.14 (44)	172.39 (42)	200.48 (65)	151.26 (38)
24.	18-Industrial Training	14.30 (37)	53.33 (78)	32.13 (42)	58.99 (48)	64.71 (60)
25.	21-Women and Child Development	110.87 (64)	77.01 (48)	127.84 (88)	114.85 (67)	94.05 (63)
26.	32- Rural and Community Development	1,200.00 (100)	96.14 (96)	271.41 (90)	229.94 (70)	49.97 (33)
27.	34-Transport	45.64 (17)	163.57 (47)	488.07 (88)	224.70 (53)	391.50 (60)
28.	35-Tourism	50.48 (75)	23.70 (50)	10.55 (27)	36.88 (57)	56.05 (74)
29.	36-Home	82.15 (27)	154.20 (38)	180.30 (44)	94.64 (37)	97.82 (42)
30.	38-Public Health and Water Supply	273.98 (19)	294.53 (17)	296.86 (20)	1,033.54 (52)	526.11 (23)
31.	45-Loan and Advances	208.95 (13)	1,256.32 (62)	373.02 (22)	4,166.81 (12)	1,162.11 (55)
Capital (Charged)						
32.	24-Irrigation	12.39 (18)	10.21 (15)	37.26 (35)	116.80 (78)	84.64 (85)
33.	Public Debt	3,606.12 (36)	2,081.88 (11)	4,481.64 (22)	4,166.81 (12)	2,688.24 (10)

* Figures in parenthesis show percentage of savings to total provision

Further, scrutiny of savings during the last three years revealed that 71 schemes under Revenue and Capital Heads showed persistent savings in which budget provision was ₹ five crore or more and saving above 50 per cent of total provision. Detail of schemes with savings during the year 2019-20 to 2021-22 are given in *Appendix 3.6*.

3.3.6 Excess expenditure and its regularisation

As per Article 204 of the Constitution of India, no money shall be withdrawn from 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 the 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 ₹ 63.47 crore against the budget provision of ₹ 47.10 crore under One Grant No. 7-Planning and Statistics and one appropriation of Grant No. 23- Food and Supplies the financial year 2021-22. Major head-wise excess disbursement over the authorisation from the Consolidated Fund of State during 2021-22 is given in *Table 3.3.6.1*.

Table 3.3.6.1: Details of Major head-wise excess disbursement during 2021-22

(₹ in lakh)

Sr. No.	Grant No.	Major Head	Major Head Description	Total Provision	Expenditure	Saving (-)/ Excess(+)
1.	7 Planning and Statistics	3451	Secretariat-Economic Services	2,414.50	9,083.19	6,668.69
2.		3454	Census Surveys and Statistics	2,275.70	1,950.12	(-) 325.58
Total				4,690.20	11,033.31	6,343.11
3.	23 Food and Supplies	2408	Food, Storage and Warehousing	20.00	23.99	3.99
Total				20.00	23.99	3.99
Grant Total				4,710.20	11,057.30	6,347.10

Under the major head 3451, the excess was mainly due to more expenditure in Swarna Jayanti Haryana Institute for Fiscal Management and salary for field staff under Niti Ayog. Under the major head 2408, the excess was mainly due to actual expenditure as per order passed by Hon'ble courts in various cases. As such, under Grant No. 7 and 23, excess expenditure of ₹ 63.47 crore was incurred during 2021-22 which was excess over the authorisation made by State Legislature and required to be regularised.

Excess disbursements of ₹ 153.39 crore under two grants pertaining to the year 2019-20 and excess disbursements of ₹ 21.93 crore under one grant pertaining to the year 2020-21 are yet to be regularised by the State Legislature (August 2022). This is required as per provisions of Articles 204 and 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 provision for expenditure in 2021-22 was ₹ 1,95,689.44 crore. The actual gross expenditure during the year was ₹ 1,50,162.15 crore. This resulted in savings of ₹ 45,527.29 crore (23.27 per cent) in 2021-22 as detailed in **Table 3.4.1.1**.

Table 3.4.1.1: Summarised position of Actual Expenditure vis-à-vis Budget (Original/Supplementary) provisions during the year 2021-22

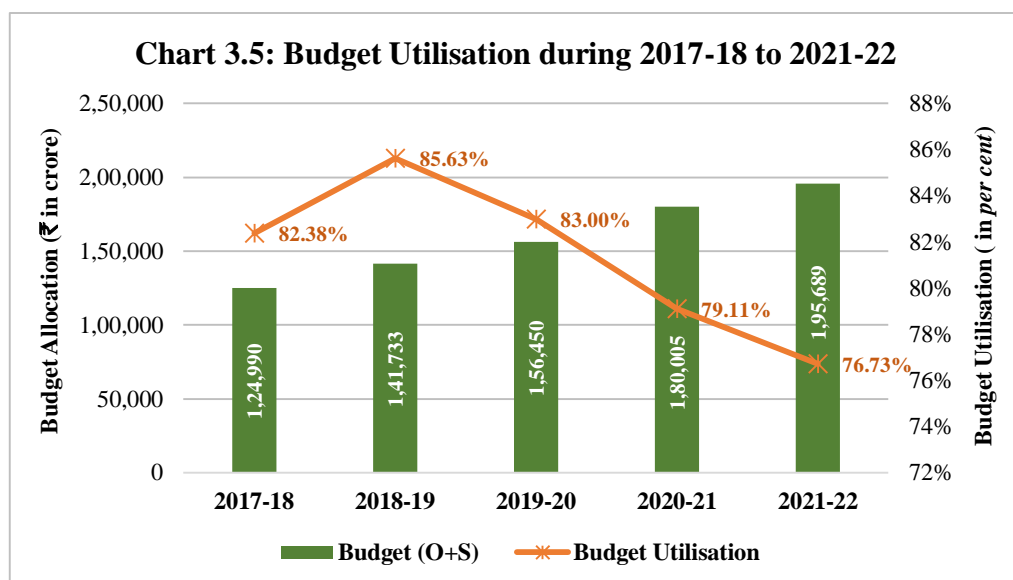
(₹ in crore)

Nature of expenditure		Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	97,894.49	16,164.45	1,14,058.94	80,844.04	(-) 33,214.90
	II Capital	26,277.66	4,709.93	30,987.59	24,241.68	(-) 6,745.91
	III Loans and Advances	1,239.43	888.94	2,128.37	966.26	(-) 1,162.11
Total Voted		1,25,411.58	21,763.32	1,47,174.90	1,06,051.98	(-) 41,122.92
Charged	IV Revenue	20,178.55	24.80	20,203.35	18,597.21	(-) 1,606.14
	V Capital	150.00	0.00	150.00	40.00	(-) 110.00
	VI Public Debt Repayment	28,161.19	0.00	28,161.19	25,472.96	(-) 2,688.23
Total Charged		48,489.74	24.80	48,514.54	44,110.17	(-) 4,404.37

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 Head (₹ 1,016.21 crore) and Capital Head (₹ 13,236.11 crore).

Supplementary provision of ₹ 21,788.12 crore constituted 13 per cent of the original provision as well as in the previous year.



The State Government prepared the original budget of ₹ 1,27,484.26⁸ crore for revenue expenditure, capital expenditure and disbursement of loans and advances for the year 2021-22 and revised it to ₹ 1,25,222.67 crore, against

⁸ Recoveries under revenue and capital heads have been excluded from the gross budget figures.

which actual expenditure was ₹ 1,10,436.87 crore. Trends in the original budget, revised estimate, and actual expenditure for the period 2017-18 to 2021-22 are given in **Table 3.4.1.2**.

Table 3.4.1.2: Original budget, revised estimate and actual expenditure during 2016-21
(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Original Budget	92,384.38	1,02,732.54	1,11,908.84	1,19,751.97	1,27,484.26
Revised Estimate	93,685.52	1,02,779.09	1,08,203.33	1,03,156.85	1,25,222.67
Actual Expenditure	88,190.15	93,217.78	1,03,823.39	96,742.00	1,10,436.87
Saving	5,495.37	9,561.31	4,379.94	6,414.85	14,785.80

Source: Budget at a glance and Finance Accounts for respective years

3.4.2 Major policy pronouncements in budget and actual expenditure

Some major policy pronouncements in budget and actual expenditure there against are given in **Table 3.4.2.1**.

Table 3.4.2.1: Major policy pronouncements in budget and actual expenditure during the year 2021-22

(₹ in crore)

Sr. No.	Name of the Scheme and Classification	Budget Provisions	Actual expenditure	Savings (-)/ Excess (+)
1	Scheme for Management of Crop Residue (2401-113-82)	306.00	15.85	(-) 290.15
2	Scheme for Rashtriya Krishi Vikas Yojna (2401-109-80)	200.00	132.13	(-) 67.87
3	Pradhanmantri Fasal Bima Yojana (2401-111-90)	517.50	492.79	(-) 24.71
4	Grants-in-aid to Haryana Agriculture University-Normal Plan (2415-01-277-99-99)	485.00	416.68	(-) 68.32
5	Vidhayak Adarsh Gram Yojana (VAGY) (2515-106-99)	180.20	2.18	(-) 178.02
6	Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (2515-101-89)	1,375.00	0.00	(-) 1,375.00
7	Haryana Gramin Vikas Yojana (HGVY)(2515-102-94)	350.00	172.55	(-) 177.45
8	Haryana Gram Uday Yojana for up-gradation of infrastructure renamed as Deenbandhu Haryana Gram Uday Yojana (4515-101-99)	150.00	100.00	(-) 50.00
9	Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-102-93-99)	532.37	99.82	(-) 432.55
10	Installation of Solar Water Pumping System in the State (2810-101-98)	200.00	374.63	174.63
11	Rural Roads- Construction of Roads in Haryana State Construction strengthening/widening and improvement of roads (5054-03-337-88-99)	150.00	91.16	(-) 58.84
12	Financial Assistance to Destitute Children (2235-02-102-99)	400.65	357.27	(-) 43.38
13	Old Age Samaan Allowance Scheme (2235-60-102-98)	3,694.04	4,109.68	415.64
14	Supplementary Nutrition Programme (2235-02-101-95)	101.00	67.27	(-) 33.73
15	Vishwakarma Skill University at village Dudhola District Palwal (2230-03-001-91)	210.00	165.00	(-) 45.00
	Total	8,851.76	6,597.01	(-) 2,254.75

Source: Finance and Appropriation Accounts

As evident from above, against the total budget provision of ₹ 8,851.76 crore, expenditure of ₹ 6,597.01 crore (74.53 per cent) was incurred on these schemes during the year 2021-22. Out of 15, in five schemes, the expenditure was less than 50 per cent of the budget provision. The reasons quoted were non-receipt of funds from GoI and other financing institutions, non-finalisation of project layouts, economy measures, etc. This deprived the beneficiaries of intended benefits.

3.4.3 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 the 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 Government 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 would also facilitate the Finance Department to re-allocate the budget after assessing the absorptive and spending capacity of the Departments.

During scrutiny of the appropriation Account for the year 2021-22, it was noticed that the provision of ₹ 10,398.60 crore (Original Budget of ₹ 409.99 crore, Supplementary Estimates of ₹ 9,988.61 crore) was made for the 44 PLO schemes under the 29 grants/appropriation (**Appendix 3.7**). As per scheme, PLO would facilitate the Finance Department to re-allocate the budget after assessing the absorptive and spending capacity of the Departments. However, it was noticed that only under four grants, the amount of PLO scheme was reappropriated (Grant no. 4, 8, 38 and 40) during the year 2021-22. Further, the supplementary provisions proved unnecessary in 24 schemes under 17 Grants.

This indicates lack of realistic financial planning. The Finance Department failed to exercise the overall financial control over the State Budget. The Government may consider preparing realistic budget estimates to avoid savings and supplementary provisions.

3.4.4 Rush of expenditure

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 18 grants/appropriations listed in **Appendix 3.8**, 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 ₹ 13,282.42 crore incurred during the year 2021-22, expenditure of ₹ 6,887.23 crore (52 per cent) was incurred during the month of March 2022. As such, against the target of 30 per cent for last quarter, 52 per cent expenditure was incurred in one month only and 63 per cent in last quarter. Rush of expenditure during the last quarter, especially during the month of March shows non-adherence to the financial propriety.

It was further observed that out of total expenditure of ₹ 13,282.42 crore, ₹ 6,749.31 crore was in respect of only one Major Head 2801-Power under Grant No. 40. Of this ₹ 6,749.31 crore, expenditure of ₹ 3,538.11 crore (52 per cent)

was towards subsidy during the month of March 2022. Similarly, ₹ 500 crore under Major Head 2048-Appropriation for reduction of debt was towards contribution to Sinking Fund during the month of March 2022.

The State Government may consider devising suitable mechanism to avoid rush of expenditure in the last quarter/month of the financial year.

3.4.5 Advance from Contingency Fund

Rule 3 of the Haryana Contingency Funds Rules, 1967 provides that advances from the Contingency Fund shall be made for the purpose of meeting unforeseen expenditure. An advance from the fund shall be made if either the provision for a particular service in the Budget is found insufficient and cannot be met by re-appropriation from savings within the grant or there is need to incur expenditure upon some new service not contemplated in the budget. There shall be no token advance from the fund. The supplementary demand to be presented to the Legislature for recouping the advance may, however, be for a token amount if savings are likely to be available within the grant for meeting the additional expenditure.

It was observed that amount of ₹ 900 crore was withdrawn as an advance by the Social Justice and Empowerment Department from the Contingency Fund in respect of eight schemes (₹ one crore and above) which the department had recouped through the third supplementary estimate for the year 2021-22 as detailed in **Table 3.4.5.1**. It was also observed that advance from the Contingency Fund was withdrawn on these schemes rather than the purpose of meeting unforeseen expenditure which was in contravention of Rule 3 of the Haryana Contingency Funds Rules 1967.

Table 3.4.5.1: Details of schemes in which amount was withdrawn as an advance from Contingency Fund

(₹ in crore)

Sr. No.	Nomenclature of Schemes	Original Budget	Supplementary Estimate	Total	Expenditure	Saving/ Excess
1	Financial assistance to Scheduled Castes families under Destitute Children Scheme [P-01-20-2235-02-789-91-51]	95.00	19.34	114.34	91.08	(-)23.26
2	Pension to Differently abled Persons for (Scheduled Castes) [P-01-20-2235-60-789-97-51]	115.00	0.81	115.81	105.76	(-)10.05
3	Old age Samman Allowance for Scheduled Caste Widows [P-01-20-2235-60-789-99-51]	1,100.00	35.39	1,135.39	1,049.78	(-)85.61
4	Financial Assistance to Destitute Children [P-01-20-2235-02-102-99-51]	330.00	70.65	400.65	357.27	(-)43.38
5	Financial Assistance to Destitute Women and Widow [P-02-20-2235-60-102-96-51]	1,650.00	325.25	1,975.25	1,801.55	(-)173.70
6	Financial assistance to Destitute Women and Widows (Scheduled Castes) [P-01-20-2235-60-789-98-51]	450.00	84.31	534.31	459.48	(-)74.83
7	Pension to Differently Able Person [P-02-20-2235-60-102-95-51]	400.00	0.20	400.20	415.06	14.86
8	Old Age Samman Allowance Scheme [P-02-20-2235-60-102-98-51]	3,330.00	364.04	3,694.04	4,109.68	415.64

As is evident from above table, withdrawal from contingency fund was not required in respect of three⁹ schemes as the expenditure was incurred less than the original budget provision. There was excessive withdrawal from contingency fund in respect of three¹⁰ schemes in which less expenditure was incurred against the total¹¹ provision. There was insufficient withdrawal from contingency fund in two¹² schemes in which more expenditure was incurred against the total provision.

3.5 Review of selected grants

3.5.1 Grant No. 06-Finance

3.5.1.1 Introduction

A review of budgetary procedure and control over expenditure in respect of Grant No. 06¹³- “Finance” was conducted (September 2022).

3.5.1.2 Audit findings

(i) Budget and Expenditure

The State Government provided a budget of ₹ 40,170.39 crore for Grant No 6 to the Finance Departments during 2021-22. Details of budget provision and its utilisation for the year 2021-22 are given in the **Table 3.5.1.1** below:

Table 3.5.1.1: Details of budget provision and expenditure for the year 2021-22

(₹ in crore)

Nature of Expenditure	Original grant	Supplementary Grants	Total	Expenditure	Saving (in per cent)	
Voted	Revenue	19,335.15	881.50	20,216.65	11,212.91	-9,003.74 (45)
	Capital	10.32	0.00	10.32	8.00	-2.32 (22)
Charged	Revenue	19,943.42	0.00	19,943.42	18,361.60	-1,581.82 (8)
Total	39,288.89	881.50	40,170.39	29,582.51	-10,587.88 (26)	

(ii) Gap between assumption and actuals

As per instructions issued vide letter no 2/5/2020-1B&C dated 4 November 2020 for preparation of Budget Estimates for 2021-22 the Scheme wise budget proposals should be realistic and formulated based on actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.

⁹ Sr. No. 1, 2 and 3 of the **Table 3.9**.

¹⁰ Sr. No. 4, 5 and 6 of the **Table 3.9**.

¹¹ Original provision + Supplementary estimates.

¹² Sr. No. 7 and 8 of the **Table 3.9**.

¹³ Comprising of Major Heads: 2047-Other Fiscal Services, 2048-Appropriation for reduction or avoidance of debt, 2049-Interest Payments, 2054-Treasury and Accounts Administration, 2071-Pensions and other Retirement Benefits, 2075-Miscellaneous General Services, 2235-Social Security and Welfare, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works, 4885-Capital Outlay on Industries and Minerals

Detail of the original budget, supplementary and actual expenditure for the period 2019-20 to 2021-22 is given in **Table 3.5.1.2**.

Table 3.5.1.2: Detail of Gap between assumption and actuals

(₹ in crore)

Year	Nature of expenditure	Original	Supplementary	Total	Expenditure	Excess(+)/ Saving(-)	Percentage of saving/ excess
2019-20	Revenue (Voted)	10,584.69	14.43	10,599.12	9,064.73	(-) 1,534.39	(-) 14%
	Revenue (Charged)	16,799.62	0	16,799.62	15,588.01	(-) 1,211.61	(-) 7%
	Capital	0	0	0	0	0	
Total		27,384.31	14.43	27,398.74	24,652.74	(-) 2,746.00	(-) 10%
2020-21	Revenue (Voted)	9,994.14	394.49	10,388.63	10,178.12	(-) 210.51	(-) 2%
	Revenue (Charged)	18,304.58	0	18,304.58	17,114.67	(-) 1,189.91	(-) 7%
	Capital	0.10	0	0.10	0	(-) 0.10	(-) 100%
Total		28,298.82	394.49	28,693.31	27,292.79	(-) 1,400.52	(-) 5%
2021-22	Revenue (Voted)	19,335.15	881.50	20,216.65	11,212.91	(-) 9,003.74	(-) 45%
	Revenue (Charged)	19,943.42	0	19,943.42	18,361.60	(-) 1,581.82	(-) 8%
	Capital	10.32	0	10.32	8.00	(-) 2.32	(-) 22%
Total		39,288.89	881.50	40,170.39	29,582.51	(-) 10,587.88	(-) 26%

During scrutiny of the budget and expenditure of Grant No. 6- Finance, it had been observed that saving was between 5 and 26 *per cent* of the budget provision during the period from 2019-20 to 2021-22. Potential cause of savings may be due to non-submission of due claims, non-release of funds by Controlling Authority and change in condition post estimation. Matter was referred to the Finance Department Haryana. The department replied that the information related to various major heads and the same is to be reconciled.

(iii) Surrender of the unutilised amount

As per instructions issued vide letter no 2/5/2020-1B&C dated 4 November 2020 for preparation of Budget Estimates for 2021-22 the Scheme wise budget proposals should be realistic and formulated based on actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.

During scrutiny of the records of Grant No. 6-Finance for the year 2021-22, it had been observed that budget provision amounting to ₹ 8,792.93 crore was made under nine schemes remained un-utilised at the end of the year as detailed in **Appendix 3.9**.

The matter was referred (September 2022) to the department for their comments. Department stated (September 2022) that information relates to various major heads and the same will be reconciled.

(iv) Surrender on the last day of the financial year

As per chapter 13.2 of the Punjab Budget Manual all final savings must be surrendered to the Finance Department by 15th January.

During scrutiny of the budget and expenditure of Grant No. 6- Finance for the year 2021-22, it has been observed that the Departments surrendered ₹ 28,357.31 crore (70.59 *per cent* of total budget provisions) as detailed in **Appendix 3.10**, on 31 March 2022 leaving no scope for other development purposes since surrenders were made on the last days of the financial year.

The matter was referred (September 2022) to the department for their comments. Department stated (September 2022) that information relates to various major heads and the same will be reconciled.

(v) **Grant in Aid**

One grant in aid amounting to ₹10 lakh was released under the head 3475 to Haryana State Financial Services Limited under the minor head 115-Financial Support for Infrastructure Development (November 2019). No utilisation certificate was submitted for the grant. Matter was referred to Department and department replied that UC could not be submitted as the total grant was not used in full and will be used in future. It was also intimated that grant was for recurring expenditure not for infrastructure work.

3.5.1.3 Conclusion

The budgetary system of the State Government was not up to the mark as overall utilisation of the budget was 74 *per cent* of total grants during 2021-22. Budgetary allocations were based on unrealistic proposals. ₹ 28,357.31 crore (70.59 *per cent* of total) were surrendered on 31 March 2022. Surrender of savings on the last day of the financial year indicated inadequate financial discipline. Supplementary provisions were also not on a realistic basis as the expenditure was 75.29 *per cent* of the original provision which indicates an inaccurate estimation of funds.

3.5.2 Grant No. 13-Health

3.5.2.1 Introduction

Health Department is headed by the Director General, Health Services and assisted by one Additional Director General, Seven Directors, one Additional Director (Administration), one Joint Director (Administration) and Deputy Directors at the Head Office.

The Head of Health Services at District level is Civil Surgeon while the Civil Hospitals are headed by Principal Medical Officers/Medical Superintendents/Senior Medical Officers. Community Health Centres and Primary Health Centres are headed by Senior Medical Officers and Medical Officer in-charge respectively.

The department's aim is to improve the quality of life of people by providing them better Health Services. The grants provided to the department are intended

to be used to provide adequate, accessible, equitable and quality healthcare services to all leading to the reduction of out-of-pocket expenditure on health of a common man.

A review of budgetary procedure and control over expenditure in respect of Grant No. 13¹⁴-Health was conducted during September 2022.

3.5.2.2 Sampling Methodology for selection of DDOs

After analysis of data obtained from VLC section of office of Principal Accountant General (A&E) Haryana, 11 DDOs¹⁵ were selected through stratified¹⁶ sampling using IDEA software. Out of the above selected 11 DDOs, six DDOs were selected from the first strata, three DDOs were selected from the second strata and two DDOs were selected from the third strata.

3.5.2.3 Audit findings

(i) Budget and Expenditure

The State Government provided a budget of ₹ 8545.32 crore for Grant No-13 to the Department of Health for the year 2021-22 as shown in *Table 3.5.2.1* given below:

Table 3.5.2.1: Detail of Budget and Expenditure during the year 2021-22

(₹ in crore)

Nature of Expenditure		Original Grant	Supplementary Grant	Total	Expenditure	Saving	Saving percentage
Voted	Revenue	6,177.82	947.70	7,125.52	6,001.77	1,123.75	15.77
	Capital	1,158.73	260.88	1,419.61	895.70	523.91	36.91
Charged	Revenue	0.20	0.00	0.20	0.06	0.14	70.00
Total		7,336.75	1,208.58	8,545.33	6,897.53	1,647.80	19.28

(ii) Gap between assumption and actual

Finance Department instructed (November 2020) for preparation of Budget Estimates for 2021-22. The Scheme wise budget proposals should be realistic and formulated based on actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.

¹⁴ Comprising of Major Heads : 2210-Medical and Public Health, 2211-Family Welfare, 4059-Capital Outlay on Public Works, and 4210-Capital Outlay on Medical and Public Health

¹⁵ (i) Director/SAO Medical Education & Research Haryana Panchkula., (ii) Director/SMO Kalpana Chawla Government Medical College Karnal, (iii) Director General Health Services, Haryana Panchkula, (iv) Director, Sh. Atal Bihari Vajpayee Government Medical College, Chhainsa, Faridabad, (v) Senior Medical Officer, Civil Hospital, Sector 6, Panchkula, (vi) Chief Medical Officer, Bhiwani, (vii) Civil Surgeon, Kurukshetra, (viii) Sr. Medical Officer Civil Hospital, Panipat, (ix) Senior Medical Officer, Primary Health Centre, Gharaunda, (x) Senior Medical Officer, Community Health centre, Ratia, (xi) Budget officer, Director General, Health Services.

¹⁶ All DDOs were ranked in descending order of expenditure and categorized into three strata. First 10 DDOs (from rank 1 to 10) were taken in first strata, 60 DDOs (from rank 11 to 70) were taken in second strata and remaining DDOs were taken in third strata.

A budget of ₹ 8,545.33 crore was prepared by the State Government for Grant No.13 for the year 2021-22 against which expenditure was ₹ 6,897.53 crore. Detail of the original budget and expenditure for the period 2019-20 to 2021-22 is given in **Table 3.5.2.2**.

Table 3.5.2.2: Detail of Gap between assumption and actuals

(₹ in crore)

Year	Budget Provision	Expenditure	Saving	Saving (Percentage)
2019-20	5,555.15	4,795.00	760.15	13.68
2020-21	7,595.10	5,849.34	1,745.76	22.99
2021-22	8,545.33	6,897.53	1,647.80	19.28

During scrutiny of the budget and expenditure of Grant No. 13-Health, it was observed that savings ranged between ₹ 760.15 crore and ₹ 1745.76 crore against the budget provisions during the financial years from 2019-20 to 2021-22. Percentage of the above savings ranged between 13.68 *per cent* and 22.99 *per cent* against budget provisions. It was further observed that a total budget provision of ₹ 426.07 crore was made for 21 schemes. Supplementary grants of ₹ 539.07 crore were also provided for these schemes. Thus, a total provision of ₹ 965.14 crore were made for these Schemes but no expenditure was incurred against this provision (detail shown in **Appendix 3.11**). It shows that the above schemes could not be implemented. Reasons of savings in some schemes were as follows (as stated by the departments):

- (a) **‘Construction work of DMER’**:- the savings of ₹ 10 crore was due to the fact that the executive agency allotted the work to civil contractor on 13 November 2020 and the construction work had been started on the site but executive agency did not submit the requirement of funds.
- (b) **‘Construction of work of AIIMS, Manethi’**- the savings were of ₹ 50 crore due to actual expenditure as per sanction received by the Govt./construction branch.
- (c) **‘Construction of work of Dental College, Nalhar’**- the savings were of ₹ five crore due to actual expenditure as per sanction received by the Govt./construction branch.
- (d) **‘Performance linked outlay’**-the savings were ₹ 360.88 crore due to non-implementation of the scheme (it is an incentive-based scheme).

During the scrutiny of record of selected DDOs, the savings of more than 10 *per cent* was observed in five field offices¹⁷. Audit observed that a maximum saving of ₹ 29.69 crore (34 *per cent*) was in Atal Bihari Vajpayee Government Medical

¹⁷ (i) Director Medical Education & Research, (ii) Director/SMO Kalpana Chawla Government Medical College Karnal, (iii) Sh. Atal Bihari Vajpayee Government Medical College, Chhainsa, Faridabad, (iv) Chief Medical Officer, Bhiwani, (v) Budget officer, Director General, Health Services.

College, Chhainsa, Faridabad mainly due to non-functioning of hospital and non-posting of staff. Further in Kalpana Chawla Government College and Hospital, Karnal (KCGMC) there was savings of ₹ 24.57 crore (15 per cent) which was due to non-payment of Salary, arrears of staff, non-purchase of vehicles and various pending claims. Savings in other Government Institutes like Hospital and CHCs were on account of less appointment of contractual staff etc. For instance, an amount of ₹ 4.86 crore of savings under contractual services was noticed in 'Civil Surgeon, Bhiwani' during the financial year 2021-22. This was because the budget of ₹ 4.86 crore was provided to Civil Surgeon, Bhiwani by Director General Health Services, Haryana on 30 March 2022. Bills of the above amount were submitted by Civil Surgeon, Bhiwani but were pending with Finance Department for approval on 31 March 2022. Non-clearing of bills/pending claims led to overstatement of savings to the same extent. Details of savings of selected 11 DDOs during the year 2021-22 are shown in *Appendix 3.12*.

(iii) *Unnecessary or excessive supplementary grants*

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

During scrutiny of the budget and expenditure of Grant No. 13-Health for the year 2021-22, it was observed that the supplementary budget provision aggregating ₹ 1,208.58 crore proved unnecessary/ excessive as the total expenditure was lesser than the original grant as shown in the *Table 3.5.2.3*.

Table No. 3.5.2.3: Showing the detail of Unnecessary or excessive supplementary grants

Head	Original	Supplementary	Expenditure	Percentage expenditure w.r.t. Original
2210	5,886.07	947.70	5,763.18	97.91
4210	1,138.73	260.88	895.70	78.66
Total	7,024.80	1,208.58	6,658.88	94.79

Further it was observed that in case of five schemes, supplementary grants amounting ₹ 559.08 crore was provided which was unnecessary as the supplementary grants were provided despite being no expenditure or less expenditure than original grant (as detailed in *Appendix 3.13*). The percentage expenditure remained between zero per cent and 97.93 per cent of Original Grant.

It shows that the supplementary provisions were made without assessing and evaluating the actual requirement. The matter was referred (September 2022) to the department for their comments but reply was awaited.

(iv) Surrender of the Budget Provision in eight schemes under Health grant

During scrutiny of the records of Grant No. 13-Health for the year 2021-22, it was observed that budget provision amounting to ₹ 965.14 crore made under 21 schemes remained un-utilized at the end of the year (as detail given in **Appendix 3.11**). The entire provision of the budget made for the schemes mentioned was finally reappropriated and no expenditure was incurred under the schemes.

(v) Surrender on the last day of the financial year

As per chapter 13.2 of the Punjab Budget Manual, all final savings must be surrendered to the Finance Department by 15 January.

During scrutiny of the budget and expenditure of Grant No. 13-Health for the year 2021-22, it was observed that ₹ 1,659.65 crore was surrendered (as details given in **Appendix 3.14**) by the department on the last day of financial year leaving no scope for utilisation in other development purposes. The instructions of Punjab Budget Manual were not followed.

The matter was referred (September 2022) to the department for their comments, but reply was awaited.

(vi) Non-submission of Utilisation Certificates

As per Rule 239 of GFR 2017, the State Government has to submit Utilisation Certificate (UC) in format GFR 12-C for Grants-in-aid received from Central Government for implementation of Central Scheme. Similar provisions are contained in Rule 238(1) applicable in respect of non-recurring Grants to an Institution or Organization where the utilisation has to be submitted in format 12-A. The UC should be submitted within 12 months of the closure of the financial year by the institution or the organisation concerned.

During scrutiny of records pertaining to Health Department for the year 2021-22, it was observed that funds on account of various schemes being implemented in the State were transferred to implementing units, for which the UCs were to be obtained from grantee office. A test check of records of funds and UCs revealed that UCs for ₹ 67.24 crore in five cases were pending to be submitted from grantee units as detailed in **Appendix 3.15**.

It was further observed that UCs for ₹ 116.47 crore were pending from one to three years, to be submitted by PWD department for construction work in Civil Surgeon, Kurukshetra and KCGM College Karnal as shown in **Appendix 3.16** due to work under progress and yet to be completed.

(vii) Non-remittance of interest earned out of Government grants

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

Scrutiny of the records and bank statements relating to Grant No. 13-Health, revealed that an interest amounting to ₹ 39.66 lakh was received in various bank accounts of two DDOs on account of Central Government Schemes and an amount of interest of ₹ 3.30 lakh was received in various bank accounts of seven DDOs¹⁸ on account of State Government Schemes during the year 2021-22 (as detail shown in **Appendix 3.17**). No amount of interest earned on Government Grants was remitted to respective Consolidated Fund by the implementing agencies as per instruction *ibid*.

(viii) Parking of Government funds in Bank accounts

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

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 the records of selected DDOs, it had been observed that funds amounting to ₹ 18.23 crore were lying in bank accounts of two DDOs as on March, 2022 on account of Central Government Schemes and ₹ 1.03 crore were lying in bank accounts of seven DDOs on account of State Government Schemes in contravention to the instructions and policy *ibid* (as detailed in **Appendix 3.17**).

(ix) Non-deposition of interest earned on surrender of Grant in aid (GIA) of ₹ 19.25 crore by HMSCL

Finance Department instructed vide U.O. no. 28/43/2010-1B&C dated 9th March 2011, that all such boards/corporations/Societies to whom various departments provide funds for works/purchases will pay an interest @ six *per cent* per annum to such departments on half yearly basis, till the funds are

¹⁸ (i) Sh. Atal Bihari Vajpayee Government Medical College, Chhainsa, Faridabad, (ii) Senior Medical officer, Government Civil Hospital, Sector 6, Panchkula, (iii) Chief Medical Officer, Bhiwani, (iv) Civil Surgeon, Kurukshetra, (v) Sr. Medical Officer General/Civil Hospital Panipat, (vi) Senior Medical Officer, Primary Health Centre, Gharaunda, (vii) Senior Medical Officer, Community Health centre, Ratia.

actually utilised by them. A margin of two weeks between date of receipt of fund and date of utilisation can be allowed as interest free period. The administrative department will be responsible for recovering the funds from such entities on half yearly basis and deposit the same in receipt head-0049 Interest Receipt for which a specific scheme will be created by the finance department with the approval of Accountant General, Haryana.

During test check of records of Budget Officer, Director General Health Services, Haryana (DGHS), it was noticed that Grant in aid of an amount of ₹ 64 crore under scheme 'Improvement and expansion of Hospitals' was sanctioned to DGHS Haryana by Government of Haryana (April 2021). DGHS transferred the total amount of ₹ 64 crore to Managing Director, Haryana Medical Services Corporation Limited (HMSCL) in four instalments during the year 2021-22. It was further observed that out of ₹ 64 crore, an amount of ₹ 44.75 crore was utilised by HMSCL during 2021-22 and the remaining unutilised amount i.e. ₹ 19.25 crore was surrendered without paying interest by HMSCL in June 2022. In this regard, a letter was sent to HMSCL by DGHS (August 2022) to deposit the interest amount. The interest amount was lying unpaid by HMSCL till the date of audit (August 2022). Interest on the above amount as per above instruction of Finance Department may be deposited in the government account by HMSCL.

(x) Non-adjustment of AC bills amounting ₹55.58 lakh

During test check of records of SMO, Ratiya, Fatehabad and Shri A. B. V. Govt. Medical College, Chhainsa, Faridabad, it was observed that following amount has been transferred to PWD (B&R) Fatehabad and HARTRON for the purpose as mentioned below.

- (a) An amount of ₹ 37.75 lakh was transferred to Public Works Department (PWD) (B&R) Fatehabad by Sr. Medical Officer, Ratiya, Fatehabad in November 2019.
- (b) An amount of ₹ 17.83 lakh was transferred to Haryana State Electronics Development Corporation Limited (HARTRON) on dated 22 September 2021 (₹ 14.08 lakh) and on 18 November 2021 (₹ 3.75 lakh) by Shri A. B. V. Government Medical College, Chhainsa, Faridabad as details given below:

Year	Name of Work	Advance given (₹ in lakh)
2019-20	Estimate for S/R to EI in 4 nos. Doctors residence in the campus of Civil Hospital at Ratiya in District Fatehabad	2.35
	Detailed estimate for special repair of PHC I/C residences at village Nagpur in District Fatehabad	22.42
	Special Repair estimate of doctor's residence in the campus of CHC in District Fatehabad	12.98
2021-22	Computer system (13) and multifunctional printer (20)	14.08
	multifunctional printer cum photocopier (04)	3.75
	Total	55.58

After utilisation of the above amount, the above advances were required to be adjusted within one month from the date of receipt, but the same were lying unadjusted as on 31 March 2022 even after the lapse of periods ranging from four months to two years. Further, it was also observed that the advance of ₹ 37.75 lakh had been adjusted by treasury, Fatehabad (July 2022) but it could not be verified by audit due to non-availability of copy of detailed bills.

3.5.2.4 Conclusion

The budgetary and financial system of the State Government was not up to the mark as overall utilisation of the budget was 80.72 per cent of total grants during 2021-22. The entire provision of budget amounting ₹ 965.14 crore for 21 schemes was surrendered which shows that budget provision for the above schemes could not be utilised by department and therefore the actual benefit of the schemes could not be percolated down to its beneficiaries. ₹ 1,659.65 crore was surrendered by the department on the last day of financial year leaving no scope for other development purposes which indicates the inadequate financial discipline of the department. Supplementary provisions were not made on a realistic basis as the expenditure was less than the original provision, which indicates an inaccurate estimation of funds.

3.5.3 Grant No. 32-Rural Development and Community

3.5.3.1 Introduction

The State Government enacted the Haryana Panchayati Raj Act, 1994. The resource base of PRIs consists of Own Revenue, State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants and Central Government grants. The Grants provided are intended to be used to support and strengthen the delivery of basic services including water supply, sanitation, maintenance of roads and streets, etc.

A review of budgetary procedure and control over expenditure in respect of Grant No. 32¹⁹-Rural Development and Community was conducted (July 2022).

3.5.3.2 Audit findings

(i) Budget and Expenditure

The State Government provided a budget of ₹ 6278.95 crore for Grant No 32 to the Departments (Development and Panchayat Department and Rural

¹⁹ Comprising of Major Heads: 2501-Special Programmes for Rural Development, 2505-Rural Employment, 2515-Other Rural Development Programmes, 2553-MPs Local Area Development Scheme, 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 4515- Capital Outlay on other Rural Development Programmes

Development Department) during 2021-22. Details of budget provision and its utilisation for the year 2021-22 are given in the **Table 3.5.3.1**.

Table 3.5.3.1: Detail of Budget and Expenditure during the year 2021-22

(₹ in crore)

Nature of Expenditure		Original grant	Supplementary Grants	Total	Expenditure	Savings (In per cent)
Voted	Revenue	5,836.17	292.37	6,128.54	1,956.82	4,171.72 (68.07)
	Capital	150.01	0.00	150.01	100.04	49.97 (33.31)
Charged	Revenue	0.40	0.00	0.40	0.02	0.38 (95)
Total		5,986.58	292.37	6,278.95	2,056.88	4,222.07 (67.24)

(ii) **Gap between assumption and actuals**

As per instructions issued vide letter no 2/5/2020-1B&C dated 4th November 2020 for preparation of Budget Estimates for 2021-22 the Scheme wise budget proposals should be realistic and formulated based on actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.

A budget of ₹ 6278.95 crores was prepared by the State Government for Grant No 32 for the year 2021-22 against which expenditure was ₹ 2056.88 crore was incurred. Details of the original budget, supplementary budgetary provisions and expenditure for the period 2019-20 to 2021-22 are given in **Table 3.5.3.2**.

Table 3.5.3.2: Detail of Gap between assumption and actuals

(₹ in crore)

Year	Original provision	Supplementary	Total	Expenditure	Savings (per cent)
2019-20	5,199.00	383.14	5,582.14	3,969.05	1,613.09 (29)
2020-21	6,301.00	921.70	7,222.70	4,581.10	2,641.60 (37)
2021-22	5,986.58	292.37	6,278.95	2,056.88	4,222.07 (67)

During scrutiny of the budgetary provisions and expenditure of Grant No. 32-Rural Development and Community, it had been observed that savings were between 29 per cent and 67 per cent of the budgetary provision during the period from 2019-20 to 2021-22. There were savings ranging between 50 per cent and 100 per cent of budgetary provisions in 34 schemes out of 49 schemes during 2021-22 as detailed in **Appendix 3.18**.

The short utilisation was brought to notice of the department (July 2022) and the Department was requested to provide reasons for the short utilisation. Development and Panchayats Department stated (August 2022) that most of the schemes/projects were ongoing and time-consuming, and technicalities like site problems, non-feasibility of projects etc. resulted in short utilisation of funds. Rural Development Department stated (August 2022) that the Vidhayak Adarsh Gram Yojna was on hold from April 2020 and Center and State Schemes shares were spent as per the Schemes guidelines.

It is assessed in audit that nature of schemes/project was known to the department and budget formulation could have been framed accordingly. The budget provision in Vidhayak Adarsh Gram Yojna scheme was made

(November 2020) after the scheme was put on hold (June 2020). The above is assessed to reflect inflated budgetary provisioning on part of the department.

(iii) Unnecessary or excessive supplementary grants

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

During scrutiny of the budget and expenditure of Grant No. 32-Rural Development and Community for the year 2021-22, it had been observed that the supplementary budget provision aggregating ₹ 292.37 crore obtained under Head of Account P-02-32-2515-51-102-93-99 Scheme for Sanitation under Swachh Bharat Mission (Gramin) -Normal Plan during the year, which proved unnecessary as the expenditure was 41.59 *per cent* of the original provision. Thus, unnecessary provision as made without assessing the actual requirement of funds.

The matter was referred (July 2022) to the department for their comments. Development and Panchayat Department stated (August 2022) that supplementary grant was demanded by Chief Engineer Panchayati Raj. Funds were less utilised due to expiry of contract of cement and revision of estimates of new Haryana Schedule of Rates. The above are reflective of departmental inefficiency. Besides assumptions for supplementary grant are not realistic as the department incurred only ₹ 99.82 crore (41.59 *per cent*) out of the original grant of ₹ 240 crore.

(iv) Persistent savings

During scrutiny of the budget and expenditure for the three years (2019-20 to 2021-22) of Grant No. 32-Rural Development and Community, it had been observed that the department had savings of more than 100 crore in nine schemes and less than hundred crore but more than 10 crore in 20 Schemes during 2021-22. Out of these 29 Schemes, in 16 Schemes, department had savings of more than 10 crore during 2019-20 and in 17 Schemes during 2020-21 as detailed in the enclosed **Appendix 3.19**.

The matter was referred (July 2022) to the department for their comments. Development and Panchayats Department stated (August 2022) that most of the schemes/projects were ongoing and time-consuming processes and some technicalities like site problems, non-feasibility of projects etc. resulted less utilisation of funds. It is assessed that nature of schemes was known to the department and budgetary estimations could have been made accordingly. Rural Development Department stated (August 2022) that savings were due to non-release of Central Share. It is seen that savings were there in Central Sponsored Schemes and State Scheme and estimates were inflated.

(v) ***Surrender of the entire provision***

During scrutiny of the records of Grant No. 32-Rural Development and Community for the year 2021-22, it had been observed that budget provision amounting to ₹ 1965.24 crore made under 14 Schemes remained un-utilised at the end of the year as detailed in ***Appendix 3.20***.

The matter was referred (July 2022) to the department for their comments. Seventy five *per cent* of funds of Shyama Prasad Mukherjee Rurban Mission (SPMRM) Scheme were not utilised and hence the ministry had not released any funds. In respect of other Schemes, the Finance Department had not released funds as per the provision made in the budget. Development and Panchayats Department stated (August 2022) that nil expenditure was due to non-receipt of demand from field offices and non-existence of elected Gram Panchayat. The above reflects deficiencies in Fund management and implementation by the Government.

(vi) ***Non-remittance of interest earned out of Central grants***

Government of India, Ministry of Finance issued instructions vide F. No. 1(13) PFMS/FCD/2020 dated 23 March 2021 that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds(Centre and State) on a pro-rata basis in terms of Rule 230(8) of GFR, 2017.

During scrutiny of the records and bank statements relating to Grant No. 32-Rural Development and Community, it had been observed that during 2021-22 interest amounting to ₹ 3.55 crore (Central share ₹ 2.14 crore and State Share ₹ 1.42 crore) was received in five bank accounts as detailed in ***Appendix 3.21***. Interest earned amounting to ₹ 2.14 crore on Central Government funds had not been remitted to respective Consolidated Fund as per instructions *ibid*.

Further during scrutiny of records of test checked 10²⁰ implementing Agencies audit observed that interest amounting to ₹ 83.88 lakh was received in 18 bank accounts of nine Implementing Agencies (IAs), as detailed in ***Appendix 3.22***, on Central Government funds which had not been remitted to respective Consolidated Fund as per instructions *ibid*.

The matter was referred (July and September 2022) to the department for their comments. Rural Development Department stated (August 2022) that interest earned under MNREGA & Rurban scheme had been refunded. Interest earned in six Central Sponsored Schemes remains to be remitted to the respective Consolidated Funds. Reply of IAs is awaited.

²⁰ Block Development and Panchayat Office Ambala-2, Barwala, Bhuna, Fatehabad Hisar-I and Jagadhri, Secretary. Zila Parishad Karnal and Kurukshetra, Distt. Rural Development Agency Panipat and Executive Engineer Panchayati Raj Division Fatehabad.

(vii) Parking of government funds in Bank accounts

Rule 2.10 (b) 5 of Punjab Financial Rules Volume-1 provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. It is not permissible to draw advances from the treasury for the execution of works, the completion of which is likely to take a considerable time. The Finance Department also issued specific instructions (February 2009) that parking of funds drawn on the strength of budgetary allocation out of the Consolidated Fund is not allowed and amounts to grave financial irregularity. It emphasised that the budgetary allocations made for the current financial year are not allowed to be drawn out of 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 the records of the Office of the Director Rural Development, Development & Panchayats and ten test checked, implementing agencies, an amount of ₹ 296.05 crore (₹ 272.24 crore + ₹ 23.81 crore) crores was lying in nine bank accounts of the Director Rural Development, Development & Panchayats and test checked nine implementing Agencies as on 31 March 2022 in contravention to the instructions and policy *ibid* as detailed in **Appendix 3.23**. The placing of funds out of the Government account was extending favour to the banks as well as resulted in loss of interest of ₹ 4.95 crore as per **Appendix 3.24**.

Drawal and retention of funds in bank account result in deferment/deprivation of the expenditure on priority items that were linked with development activities. Such drawals give an inaccurate picture of public expenditure as the funds provided in the Budget were not actually put to use for the purpose it was provided.

The matter was referred (July and September 2022) to the department for their comments. Rural Development Department replied (August 2022) that in one scheme²¹ unspent balances were received from implementing agencies, in another²² scheme funds had been utilised on need basis, in three²³ cases Single Nodal Accounts were not notified and the amount kept in bank account for

²¹ Pardhan Mantri Jan Vikas Karyakaram

²² DRDA Administration

²³ Pardhan Mantri Adarsh Gram Yojana (PMAGY), Pardhan Mantri Jan Vikas Karyakaram, DRDA Administration

transfer to SNA. The unspent amount of one scheme²⁴ was refunded to the Ministry of Rural Development in June 2022.

Reply is not tenable in view of Financial Rules and Government policy. Withdrawal of funds from treasury and keeping them idle in any bank account is financially irregular. Reply of Director Development and Panchayats and IAs is awaited.

(viii) Closure of in-Operative Personal Deposit (PD) Accounts

As per Punjab Financial Rules Volume-1 Rule 12.16 Special banking accounts are sometimes kept for certain classes of Deposit transactions of a public or quasi-public nature (such as receipts and payments of account of wards and attached estates under Government Management) for which it is not necessary to treat each disbursement as made against a particular receipt. The account kept of them in the treasury is of the nature of banking deposit account. These accounts are called Personal Deposit Accounts.

Ordinarily the opening of a banking deposit account or of a Personal Ledger Account is sanctioned by Government after consultation with the Accountant General. It is generally recognised that Government should not agree to the opening of such an account unless it is satisfied that the initial accounts of moneys in the Personal Ledger Account are properly maintained and are subject to audit.

Besides, except where by law or rules having the force of law Personal Deposit Accounts are created by transferring funds from the Consolidated Fund for discharging liabilities of the Government arising out of special enactments, Personal Deposit Accounts, created by debit to the Consolidated Funds are required to be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund, the Personal Deposit Accounts being opened next year again, if necessary in the usual manner.

A PD Account under MH -8443 Civil Deposits-106 Personal Deposits in Block Development and Panchayat Officer, Fatehabad was pending for closure amounting to ₹ 20,11,322 and is non-operational for last three years (August 2022).

The matter was referred (September 2022) to the department for their comments. The department (September 2022) intimated that the account was opened as per the instructions of the Government. It was also informed that amount could not be drawn due to non-availability of accounting classification in the IT application. Since the department has a non-operational PD account for last three years and the same has not been closed as prescribed.

²⁴ Integrated Wasteland Development/Management Project

(ix) Operation of bank account

Government of India, Ministry of Finance Department of Expenditure vide letter F. No. 1(13) PFMS/FCD/2020 dated 23 March 2021 issued instruction that with effect from 1st July 2021 every State Government will designate a Single Nodal Agency (SNA) for implementing each Centrally Sponsored Scheme (CSS). The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA and it will be the responsibility of the State Government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. The above instructions enable transfer of money from Consolidated Fund of State to bank accounts without immediate requirement and assessed to be irregular leading to parking of funds outside Consolidated Fund of State.

During scrutiny of the record in 10 test checked implementing agencies audit observed that accounts of central sponsored schemes in nine Implementing Agencies had not been closed or converted to zero balance account and balance amount of ₹ 18.66 crore in 19 bank accounts (as detailed in **Appendix 3.25**) had not been returned to the Single Nodal Account of the Scheme. It was seen that this included operation of three bank accounts, where the reason for opening of bank account was non-operationalisation of Single Nodal Agency (SNA) in three schemes as per details in **Table 3.5.3.3**.

Table 3.5.3.3: Details of Fund transferred to Bank Account for transfer to Single Nodal Account due to non-operationalisation of Single Nodal Accounts in 2021-22

(Amount in ₹)

Sr. No.	Name of Scheme/ Classification	Amount Transferred	Closing Balance of Account on 31 March 2022	Remarks
1	2	3	4	5
1.	Pradhan Mantri Jan Vikas Karyakarm P-02-32-2515-51-106-96-51	9,52,04,975	62,42,77,476	Expenditure depicts in column 3 only State Share as per Detailed Appropriation Account 2021-22
2.	Pradhan Mantri Adarsh Gram Yojana P-03-32-2515-51-106-98-51	Nil	38,17,251	
3.	DRDA Administration P-02-32-2501-06-800-87-51	29,13,68,000	16,60,80,149	

The matter was referred (September 2022) to the department for their comments. Reply is awaited.

(x) Non-receipt of Utilisation Certificate (UC)

As per sanction letter of grant, the Utilisation Certificate should be submitted by grantee in the prescribed format within 12 month or the 100 per cent expenditure of the released amount.

As per information supplied by the Department the total grant amounting to ₹ 1525.18 crore was released for the financial year 2020-21. It was seen in audit that out of the total grant of ₹ 1525.18 crore UCs for only ₹ 37.09 crore (2.43 per cent) was received and UCs were pending for an amount of ₹ 1,488.09 crore (97.57 per cent) (detailed in **Appendix 3.26**) for the financial year 2020-21.

The matter was referred (September 2022) to the department for their comments. Reply is awaited.

(xi) Surrender on the last day of the financial year

As per chapter 13.2 of the Punjab Budget Manual all final savings must be surrendered to the Finance Department by 15th January.

During scrutiny of the budget and expenditure of Grant No. 32-Rural Development and Community for the year 2021-22, it has been seen that the Departments surrendered ₹ 3,649.61 crore (detailed in **Appendix 3.27**) on 31 March 2022 leaving no scope for use of the surrendered funds for other purposes.

The matter was referred (July 2022) to the department for their comments. Development and Panchayats Department stated (August 2022) that due to fewer estimates received from field offices and funds were kept in hand for urgent announcement made by Chief Minister and Deputy Chief Minister.

Reply is not tenable as all final savings were to be surrendered to the Finance Department by 15th January as per the Punjab Budget Manual.

3.5.3.3 Conclusion

The budgetary and financial system of the State Government requires improvement as overall utilisation of the budget was 33 per cent of total grants during 2021-22. Budgetary allocations were based on unrealistic proposals as out of total of 49 Schemes, in 34 Schemes savings were more than 50 per cent. Out of the savings, ₹ 3,649.61 crore (86.44 per cent of total savings) were surrendered on 31st March 2022. Supplementary provisions were also not made on realistic basis as the expenditure was 41.59 per cent of the original provision, which indicates an inaccurate estimation of funds. Parking of funds drawn on the strength of budgetary allocation out of the Consolidated Fund and Booking them as an expenditure resulted in incorrect depiction in Financial Statements. Surrender of savings on the last day of the financial year indicated inadequate financial discipline.

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 Funds outside Consolidated Fund or Public Account of the State

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

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

4.1.1 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 accounts of the Board, the total funds available with the Board as on 31 March 2020 were ₹ 3,118.96 crore. The contributions/additions towards the corpus fund during the year 2020-21 stood at ₹ 355.62 crore and incurred net expenditure of ₹ 245.27¹ crore on labour welfare schemes during the year. As on 31 March 2021, the Board had funds of ₹ 3,229.31 crore.

¹ Income : ₹ 143.21 crore – Expenditure: ₹ 388.48 crore = Net expenditure: ₹ 245.27 crore.

4.1.2 Haryana Rural Development Fund

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee (cess) is levied on *ad-valorem* basis at the rate of two *per cent* of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent by the Board in the rural areas mainly in connection with the development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation and construction of godowns. During 2011-21, the receipts under the fund were ₹ 5,901.75 crore and expenditure incurred was ₹ 4,867.61 crore. Annual Accounts for the year 2021-22 have not been received so far (September 2022).

4.1.3 Haryana Infrastructure Development Board

State Government constituted Haryana Infrastructure Development Board under Section 3AA of Haryana Development and Regulation of Urban Areas Act, 1975 to coordinate the efforts of the Government regarding development and implementation of infrastructure projects for the benefit of State of Haryana, involving private participation and funding from sources other than those provided by State Budget. The Board is specifically excluded from playing any role in infrastructure projects undertaken by the Government exclusively through its budgetary provisions. Chief Minister of Government of Haryana is the Chairman of the Board. The Board may constitute an executive committee consisting of Chief Secretary to Government of Haryana as its Chairman and other members to aid and assist it in the discharge of its functions. Chief Administrator, who is in-charge of the office to be appointed by the Government of Haryana, assist in its day to day functioning.

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 Fund shall be collected and managed by the Director, Town and Country Planning Department and passed on for the purpose of its further utilisation to the Board to be constituted by the Government for this purpose. The amount of State infrastructure development charges and infrastructure augmentation charges deposited by the colonisers, 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 2020-21, the receipt of the board was ₹ 525.69 crore and expenses were ₹ 73.36 crore. Total Corpus of the Fund was ₹ 2,981.29 crore at the end of the year 2020-21 (Provisional figures as the annual accounts for the year 2020-21 were yet to be finalised).

4.1.4 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 up gradation 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. The governing body of HUIDB consists of a Chairman, Vice-Chairman, Chief Administrator, Secretary and nine other ex-officio members appointed by the State Government and there was no representation from ULBs.

As per Section 203L of HM Act, HUIDB constituted a fund² 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.

During 2020-21, the receipt of the board was ₹ 44.19 crore and expenses ₹ 49.17 crore. Total Corpus of the Fund was ₹ 182.53 crore at the end of the year 2020-21. Annual accounts for the year 2021-22 is yet to be received.

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 audit of the Comptroller and Auditor General of India (CAG).

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

² Haryana Urban Infrastructural Development Fund.

4.2 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 2021-22, Government has paid no interest towards Defined Contribution Pension Scheme and State Compensatory Afforestation Deposit and short payment of interest on Mineral Development, Restoration and Rehabilitation Fund. Thus non-payment/short payment of interest liability of Government amounting to ₹ 51.10 crore has resulted in understatement of Revenue and Fiscal Deficit to that extent.

4.3 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. Non-reflecting the loans in the Finance Account resulted in understatement of borrowings to that extent. As per Para 10 (3) of Haryana FRBM Act 2005, where the State Government undertakes to repay liabilities unconditionally and substantially of any separate legal entity, it has to reflect such liability as the borrowings of the State. The State Government's liability for repayment of loan (₹ 823.30 crore of which ₹ 21.30 crore raised during the year 2021-22) transacted by Haryana Police Housing Corporation Limited was not reflected as debt of the Government of Haryana in the accounts.

4.4 Funds transferred directly to State implementing agencies

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 2021-22, GoI transferred ₹ 7,451.69 crore directly to various implementing agencies/Non-Governmental Organisations of the State as detailed in *Appendix 4.1*.

The GoI had transferred ₹ 7,674.98 crore to various implementing agencies which existed in the State. Out of this, ₹ 7,451.69 crore was released to the State implementing agencies which was more by 4.68 *per cent* than the amount released in 2020-21 (₹ 7,118.68 crore). This is 2.24 times of the amount (₹ 3,332.31 crore) released by the GoI for Centrally Sponsored Schemes as Grants-in-Aid, through the state budget. Remaining funds of ₹ 223.29 crore (₹ 7,674.98 crore – ₹ 7,451.69 crore) were released to Central Bodies and other organisations located in the State outside the purview of the Government of Haryana.

4.5 Deposit of Local Funds

All the 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 detail 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: Detail of Panchayat Bodies Fund during 2017-18 to 2021-22

(₹ in crore)

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Opening Balance	12.07	9.71	7.81	7.34	8.77
Receipt	3.13	2.16	1.66	2.34	0.68
Disbursement	5.49	4.06	2.13	0.91	0.40
Closing Balance	9.71	7.81	7.34	8.77	9.05

Source: Finance Accounts for the respective years

Issues related to transparency

4.6 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, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The 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. Utilisation Certificates (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 can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

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

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹ 13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹ 18,301.02 crore for which UCs were outstanding, 92.45 per cent pertain to four departments (36.02 per cent-Rural Development Department: ₹ 6,592.89 crore, 38.26 per cent-Urban Development Department: ₹ 7,002.80 crore, 6.81 per cent-Health Department/Medical: ₹ 1,246.62 crore and 11.26 per cent-General Education Department: ₹ 2,078.41 crore as depicted in **Appendix 4.2.**

³ UCs for GIA disbursed during 2019-20 become due only during 2020-21.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

4.6.1 Recording of Grantee Institution as ‘Others’

Out of total Grants-in-Aid (GIA) of ₹ 12,445.81 crore during 2021-22, name of grantee institutions was mentioned as ‘Others’ in respect of ₹ 2,627.44 crore (21.11 *per cent* of total GIA). Out of this, ₹ 117.94 crore was meant for creation of capital assets. Position of GIA disbursed to ‘Others’ during 2017-22 is shown in *Table 4.4*.

Table 4.4: Grants-in-Aid to Grantee Institutions of Type ‘Others’

(₹ in crore)

Year	Total GIA Amount	Amount to Grantee Institutions of Type ‘Others’	Percentage to total GIA
2017-18	9,844.31	Nil	Nil
2018-19	10,077.83	1,129.59	11.21
2019-20	11,337.35	905.17	7.98
2020-21	13,012.47	1,329.75	10.22
2021-22	12,445.81	117.94	0.95

Source: Finance Accounts for the respective years

4.7 Abstract Contingent bills

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

The details of AC bills, under objection, pending adjustment, as on 31 March 2022 is given in *Table 4.5*.

Table 4.5: Detail of pending DC Bills as on 31 March 2022

Year	Number of pending DC Bills	Amount (₹ in crore)
Up to 2019-20	140	17.61
2020-21	253	129.73
2021-22	460	392.68
Total	853	540.02

96.35 *per cent* amount of pending DC bills as on 31 March 2022 pertains to four departments viz. Food and Civil Supply Department (83.53 *per cent*-seven DC Bills of ₹ 451.11 crore), Health Department (2.54 *per cent*-14 DC Bills of ₹ 13.69 crore), General Education Department (5.96 *per cent*-545 DC Bills of ₹ 32.20 crore) and Transport Department (4.32 *per cent*-33 DC Bills of ₹ 23.31 crore).

4.8 Personal Deposit Accounts

Under Para 12.16 and 12.17 of Punjab Financial Rules, Volume I (as applicable to Haryana State), the State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of funds from the Consolidated Fund or otherwise with the approval of Accountant General (Accounts and Entitlements). Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the concerned service Major Heads without any actual cash flow. PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are re-opened next year, if necessary. The number of PD accounts opened by transfer from the Consolidated Fund during the year 2021-22 were Nil. Further, under Rule 12.7 of Rules *ibid*, the PD accounts which have been opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than three complete account years should be closed and balance lying in such accounts should be credited to Government accounts.

The status of PD accounts remained open as on 31 March 2022, as per broadsheet of PD accounts, is given in **Table 4.6**.

Table 4.6: Status of PD accounts as on 31 March 2022

Source of PD Account	Opening Balance		Addition during the year		Closed during the year		Closing Balance	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)
Consolidated Fund	7	1,567.80	--	335.92	5	869.97	2	1033.75
Other than Consolidated Fund	157	303.37	1	2,662.13	1	279.39	157	2,686.11
Total	164	1,871.17	1	2,998.05	6	1,149.36	159	3,719.86

Thirteen PD accounts containing ₹ 19.37 crore are inoperative for more than three years and have not been closed by the State Government in deviation of the rules.

4.9 Indiscriminate use of Minor Head-800

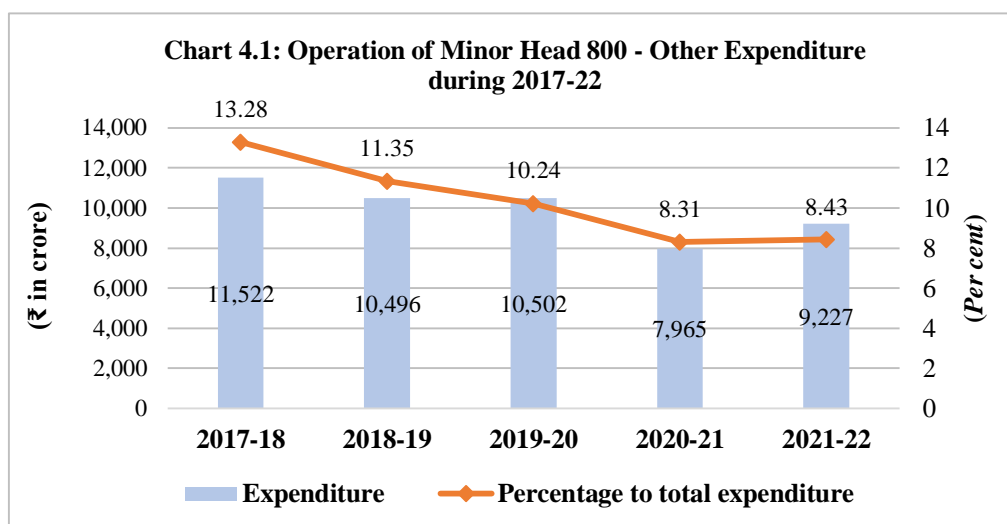
Minor Head 800-Other Receipts/Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged since it renders the accounts opaque. During the year, expenditure of ₹ 9,226.56 crore under various Revenue and Capital Major Heads, constituting about 8.43 *per cent* of total expenditure of ₹ 1,09,470.60 crore and receipts of ₹ 2,812.55 crore constituting 3.60 *per cent* of total receipts of ₹ 78,158.85 crore were booked under Minor Head 800-Other Expenditure/Receipts, below the concerned Major Heads. Cases where substantial proportion (more than 50 *per cent*) of the expenditure was classified under Minor Head 800-Other Expenditure are given in **Table 4.7**.

Table 4.7: Major Head-wise detail 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	Miscellaneous General Services	2.27	1.73	76.21
2.	2700	Major Irrigation	1,506.56	1,034.02	68.63
3.	2701	Medium Irrigation	216.53	181.67	83.90
4.	2801	Power	6,749.31	6,260.00	92.75
Total			8,474.67	7,477.42	88.23

It was observed that the expenditure booked under the Major 2075 pertains to Mukhya Mantri Parivar Samridhi Yojana, Major Head 2700 and 2701 pertains to Interest on Capital, energy charges and for Major Head 2801 expenditure pertains to assistance for rural electrification given to Haryana Vidyut Prasaran Nigam Limited/Haryana Power Generation Corporation Limited.

Operation of Minor Head 800-Other Expenditure is shown in **Chart 4.1** during 2017-22.



There is decreasing trend of expenditure under Minor Head 800 during the period 2017-18 to 2020-21. The expenditure has decreased from 13.28 *per cent* in 2017-18 to 8.31 *per cent* in 2020-21. However, during 2021-22, it has slightly increased to 8.43 *per cent*.

Issues related to measurement

4.10 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 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 4.8**.

Table 4.8: Detail of Outstanding Suspense and Remittances Balances**(₹ in crore)**

(a) 8658- Suspense Accounts						
Minor Head	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- Pay and Accounts Office Suspense	26.69	0.01	30.76	0.01	--	1.05
Net	26.68 (Dr.)		30.75(Dr.)		1.05(Cr.)	
102- Suspense Accounts (Civil)	109.94	..	15.79	-	-	(-) 0.08
Net	109.94 (Dr.)		15.79 (Dr.)		0.08(Dr.)	
107- Cash Settlement Suspense Account	52.88	..	42.08	-	36.09	18.14
Net	52.88 (Dr.)		42.08(Dr.)		17.95(Dr.)	
109- Reserve Bank Suspense (Hqrs)	0.24	0.97	(-) 9.86	(-) 1.14	(-) 0.39	5.55
Net	0.73 (Cr.)		8.72(Cr.)		5.94(Cr.)	
110- Reserve Bank Suspense-Central Accounts Office	11.58	..	19.95	20.30	(-) 20.30	(-) 15.96
Net	11.58 (Dr.)		0.35(Cr.)		4.34(Cr.)	
112- Tax Deducted at Source Suspense	..	129.85	-	55.32	1,347.84	1,088.91
Net	129.85 (Cr.)		55.32 (Cr.)		258.93(Dr.)	
(b) 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office						
Minor Head	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102- Public Works Remittances	30.78	333.64	31.05	357.09	10,790.00	10,786.50
Net	302.86 (Cr.)		326.04(Cr)		4 (Dr.)	
103- Forest Remittances	..	3.55	-	4.11	202.28	202.71
Net	3.55 (Cr.)		4.11(Cr.)		0.43 (Cr.)	

Source: Finance Accounts

4.11 Reconciliation of Departmental figures

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

4.12 Reconciliation of Cash Balances

The Cash Balance of the State Government up to 2021-22 as per accounts of the Accountant General (Accounts and Entitlements) was ₹ 371.24 crore while the same was reported as ₹ 107.79 crore by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 263.45 crore up to the year 2021-22. This is mainly due to incorrect reporting of transactions by Agency Banks to the Reserve Bank of India.

4.12.1 Non-Accounting of Interest on Advances for Deposit Works

Haryana Police Housing Corporation Limited (HPHCL) executes construction related works of various departments of the Government of Haryana. For this purpose, funds are placed in advance at the disposal of HPHCL. Home

Department, Government of Haryana has placed many advances at the disposal of HPHCL, during the period from 2004-05 to 2020-21. According to the instructions issued by Finance Department vide No. 28/43/2010-1 B&C dated 9 March 2011, all such boards, corporations/societies to whom various departments provide funds for work/purchase will pay an interest at the rate of six *per cent* per annum to such departments on half yearly basis till the funds are actually utilised by them and Administrative Department will be responsible for recovering and depositing the same in receipt Head of the Government.

As per the books of HPHCL, an amount of ₹ 116.19 crore up to 2020-21 and ₹ 11.63 crore for 2021-22 was accounted as interest earned on advances made by the Home Department and shown as liability side of balance sheet and allocated the same to respective works. However, the interest amount shown as receipt from Government funds (Advances) was not accounted in the Finance Account. Non-accounting of interest earned in Finance Accounts of State Government, which has been shown as received from Government in books of accounts of HPHCL, has resulted in understatement of revenue receipt to that extent. Further, as the funds were retained by HPHCL and allocated to various works, the expenditure was also accordingly understated in the books of State Government.

Issues related to disclosure

4.13 Compliance to Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the CAG, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of Haryana in 2021-22 and deficiencies therein are detailed in **Table 4.9**.

Table 4.9: 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.
2	IGAS 2: Accounting and Classification of Grants-in-Aid	Complied (Statement 10 of Finance Accounts)	(i) Grants-in-Aid of ₹ 4,145.71 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)	Details not confirmed by the State Government. Detailed information of overdue Principal and interest was not furnished. Confirmation of balances of individual Loanee was not furnished.

Source: Indian Government Accounting Standards and Finance Accounts

4.14 Issues related to Compilation of Accounts

4.14.1 Receipts

Receipt challans/database of challans not being received by the Office of the Accountant General (A&E) Haryana from Government of Haryana. Information in respect of receipts in compiled form is being provided by the treasury. During the year 2021-22, total receipts of ₹ 78,158 crore have been accounted for in the Government Accounts.

4.14.2 Reconciliation of Loans and Advances

Details in respect of Loans and Advances given by the Government of Haryana to different entities was not maintained by the Government of Haryana. Neither any reconciliation in respect of these loans and advances were carried out nor the same was possible in the absence of these details. Recovery of Loans and Advances in 2021-22 was ₹ 500.25 crore. Absence of details is assessed to carry risk of non-recovery as well as impacting treatment in books of accounts. The balance of Loans and Advances as on 31 March 2022 stood at ₹ 8,350.06 crore

4.15 Delays 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 38 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in *Appendix 4.3*.

Delay in respect of 10 autonomous bodies was of one to five years. Delay in finalisation of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalised and submitted to Audit at the earliest.

The Government may consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.

4.16 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.

A total of 275 annual accounts of 95 autonomous bodies/authorities were awaited on 31 July 2022. The details of these accounts are given in *Appendix 4.4* and their age-wise pendency is presented in *Table 4.10*.

Table 4.10: Age-wise arrears of annual accounts due from bodies/authorities

Sr. No.	Delay in number of years	Number of accounts	Grants received (₹ in crore)
1.	0-1	95	411.38
2.	1-2	92	446.49
3.	3 and above	88	338.23
	Total	275	1,196.10

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

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

The Government may consider adopting appropriate measures to ensure receipt of accounts from the grantee institutions at the end of every year in order to enable identification of institutions attracting audit by CAG of India under Section 14 of the CAG's (DPC) Act, 1971.

4.17 Departmentally managed commercial undertakings

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

As of June 2022, six⁴ such undertakings had not prepared their accounts since the years ranging between 1986-87 and 2019-20. Government funds amounting to ₹ 10,282.37 crore stood invested in these undertakings. Though the arrears in preparation of accounts have been repeatedly commented in the earlier State Finances Audit Reports, no improvement had taken place in this regard. The

⁴ (i) Seed Depot Scheme since 1988-89; (ii) Purchase and Distribution of Pesticides since 1986-87; (iii) National Text Book Scheme since 2007-08; (iv) Grain Supply Scheme since 2017-18; (v) Haryana Roadways since 2014-15 and (vi) Haryana State Electronics Development Corporation Limited since 2019-20.

department-wise position of arrears in preparation of proforma accounts and investment made by the Government are detailed in **Appendix 4.5**.

4.18 Timeliness and Quality of Accounts

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

During 2021-22, no accounts were excluded from the monthly Civil Accounts by the Accountant General (Accounts and Entitlements), Haryana on account of delays by the account rendering units of the State concerned.

Other Issues

4.19 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).

State Government reported 51 cases of misappropriation and defalcation involving Government money amounting to ₹ 68.64 lakh on which final action was pending as of October 2022. The department-wise break up of pending cases is given in **Table 4.11**.

Table 4.11: 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	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Education	20	40.12	1	0.09	18	40.03	1	Nil
3	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
4	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
5	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
6	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
7	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	51	68.64	3	10.61	44	55.11	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.12**.

Table 4.12: 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	16	22.74	Theft cases	47	57.90
5-10	11	36.13			
10-15	02	0.09	Misappropriation/loss of Government material	4	10.74
15-20	07	8.62			
20-25	03	0.24			
25 and above	12	0.82			
Total	51	68.64	Total pending cases as of June 2022	51	68.64

Out of the total loss cases, 47 cases of ₹ 57.90 lakh were related to theft of Government money/store. Further, in respect of 44 cases (₹ 55.11 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 51 cases of losses due to theft/misappropriation, 35 cases of ₹ 45.90 lakh were more than five year old, including 15 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

4.20 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* positive and concrete action on all paragraphs and reviews featuring in the Comptroller and Auditor General of India's Audit Reports regardless of whether the cases had been taken up for examination by the Legislative Committees of the State Legislature including Public Accounts Committee (PAC) or not. The Administrative Departments were also required to furnish Action Taken Notes to the concerned Legislative Committee indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the Audit Reports to the Legislature.

State Finances Audit Report for the year 2020-21 was laid before State Legislature on 8 August, 2022 and State Finances Audit Report for the year

2019-20 is under discussion on selective basis in Public Accounts Committee (September 2022).

4.21 Conclusion

Receipts of ₹ 5,901.75 crore collected under Haryana Rural Development Fund were not credited to Consolidated Fund of the State during 2011-21, also funds collected ₹ 2,981.29 crore under Haryana Infrastructure Development Board and ₹ 182.53 crore under Haryana Urban Infrastructure Development Board at the end of the year 2020-21 were not credited to Consolidated Fund of the State. Similarly, Government departments transferred cess collected under the Building and Other Construction Worker's Welfare Cess Act, 1996 to the Haryana Building and Other Construction Workers' Welfare Board without routing these through the Consolidated Fund/Public Account of the State. As on 31 March 2021, the Board had funds of ₹ 3,229.31 crore.

No accounts were excluded from the monthly Civil Accounts by the Accountant General (Accounts and Entitlements), Haryana during the year 2021-22.

There were substantial delays in submission of utilisation certificates, which indicates lack of internal control of administrative departments and is an indication of the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants. In the absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG's (DPC) Act, 1971.

A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for considerable periods. As a result, their financial position could not be assessed.

Further, in cases of theft of Government money, misappropriation, loss of Government material and defalcation, departmental action was pending for long periods. 8.43 *per cent* of total expenditure was classified under Omnibus Minor Head '800-Other Expenditure' during the year 2021-22.

4.22 Recommendations

1. The Government should prescribe a proper accounting procedure for collection and utilisation of Building and Other Construction Workers' Welfare Cess, Haryana Rural Development Fund, the Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board so that the collection and transfer of amounts to the concerned Boards is incorporated in the Annual Financial Statements of the State and subjected to legislative oversight.

2. The Government should ensure timely submission of utilisation certificates by the departments in respect of the grants released for specific purposes.
3. The Finance Department may review all PD accounts in the light of operation of Single Nodal Accounts and ensure that all amounts lying in these PD accounts are remitted to the Consolidated Fund in a time bound manner.
4. Finance Department should put in place a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.
5. The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.
6. The Government should ensure adjustment of Abstract Contingent bills within stipulated period, as required under the Rules. Internal Control System for deterring delayed submission of adjustment of Abstract Contingent Bills is required to be strengthened.
7. The Finance Department may, in consultation with the Principal Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that in future all such receipts and expenditure are booked under the appropriate heads of account to enhance transparency in financial reporting.

CHAPTER 5

State Public Sector Enterprises

Chapter 5: State Public Sector Enterprises

This chapter discusses the financial performance of Government Companies, Statutory Corporations and Government Controlled Other Companies. Impact of significant comments issued as a result of supplementary audit of the Financial Statements of these State Public Sector Enterprises (SPSEs) conducted by the Comptroller and Auditor General (CAG) of India for the year 2021-22 (or of earlier years which were finalised during the current year) have also been discussed in the chapter.

5.1 Definition of Government Company

According to Section 2 (45) of the Companies Act, 2013 (Act 2013), a Government Company means any company in which not less than 51 *per cent* of the paid-up share capital is held by the Central Government or by any State Government or Governments or partly by the Central Government and partly by one or more State Governments and includes a company which is a subsidiary company of such a Government Company. The procedures for audit of Government companies are laid down in Section 139 and 143 of the Act 2013. The Comptroller and Auditor General of India (CAG) appoints the statutory auditors of a Government company and Government controlled other company under Section 139 (5) and (7) of the Companies Act, 2013. Section 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government company or Government controlled other company are to be appointed by the CAG within a period of one hundred and eighty days from the commencement of the financial year. Section 139 (7) of the Companies Act, 2013 provides that in case of a Government company or Government controlled other company, the first auditor are to be appointed by the CAG within sixty days from the date of registration of the company and in case the CAG does not appoint such auditor within the said period, the Board of Directors of the Company or the members of the Company have to appoint such auditor.

5.2 Mandate of Audit

The financial statements of the Government Companies (as defined in Section 2 (45) of the Act 2013) are audited by Statutory Auditors, who are appointed by the CAG as per the provisions of Section 139 (5) or (7) of the Act 2013. The Statutory Auditors submit a copy of the Audit Report to the CAG including, among other things, financial statements of the Company under Section 143(5) of the Act 2013. These financial statements are also subject to supplementary audit by the CAG at his/her discretion within sixty days from

the date of receipt of the audit report under the provisions of Section 143 (6) of the Act 2013. Audit of Statutory Corporations is governed by their respective legislations. In respect of Haryana State Warehousing Corporation and Haryana Financial Corporation, the audit is conducted by Chartered Accountants and supplementary audit is conducted by the CAG.

5.3 SPSEs and their contribution to the GSDP of the State

SPSEs consist of State Government Companies and Statutory Corporations. SPSEs are established to carry out activities of commercial nature keeping in view the welfare of people and occupy an important place in the State economy. As on 31 March 2022, there were 37¹ SPSEs in Haryana, including two² Statutory Corporations and 35 Government Companies (including four inactive Government companies³) under the audit jurisdiction of the CAG. The names of these SPSEs are given in *Appendix 5.1*. The SPSEs included seven Government Controlled Other Companies.

Only one SPSE i.e. Haryana Financial Corporation is listed on stock exchange. Four⁴ of the 37 SPSEs were inactive SPSEs. The inactive SPSEs had total investment of ₹ 21.67 crore comprising of investment towards capital (₹ 17.98 crore) and long-term loans (₹ 3.69 crore) as on 31 March 2022. The liquidation process of two⁵ SPSEs has been going on from 18 to 23 years ago and remains to be completed. The Government may consider to wind up these SPSEs early as these investments do not contribute to the economic growth of the State.

The ratio of turnover of SPSEs to Gross State Domestic Product (GSDP) shows the contribution of activities of the SPSEs in the State economy. The details of turnover of the SPSEs and GSDP of the State for a period of three years ending 31 March 2022 is given in *Table 5.1*.

¹ The details of 30 SPSEs are discussed as the first accounts of three SPSEs viz. Faridabad City Transport Services Limited, Karnal Smart City Limited and Drone Imaging & Information Services of Haryana Limited have not been received since their formation. Further, the details of four inactive SPSEs namely Haryana Minerals Limited, Haryana State Minor Irrigation and Tubewells Corporation Limited, Haryana Concast Limited and Haryana State Housing Finance Corporation Limited are not included.

² Haryana Financial Corporation and Haryana State Warehousing Corporation.

³ Inactive Government company means a company which has not been carrying on any business or operation, or has not made any significant accounting transaction, has not filed financial statements and annual returns during last two financial years.

⁴ Haryana Minerals Limited (inactive since 2001-02), Haryana State Minor Irrigation and Tubewells Corporation Limited (inactive since July 2002), Haryana Concast Limited (inactive since 1998-99) and Haryana State Housing Finance Corporation Limited (inactive since 2003-04).

⁵ Haryana Concast Limited and Haryana State Housing Finance Corporation Limited.

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

(₹ in crore)

Particulars	2019-20	2020-21	2021-22
Turnover	38,077	38,869	41,051
GSDP of Haryana	7,62,044	7,58,507	8,95,672
Percentage of Turnover to GSDP of Haryana	5.00	5.12	4.58

Source: Compilation based on turnover figures of SPSEs and GSDP figures as per information supplied by Department of Economic and Statistical Analysis, Government of Haryana at current prices of the respective years for year to year comparison.

5.4 Investment in SPSEs and Budgetary support

5.4.1 Equity holding and Loans in SPSEs

The sector wise total Equity, Equity Contribution by State Government and Long Term Loans including the loans given by State Government is given in *Table 5.2*.

Table-5.2: Sector-wise investment in SPSEs

Name of Sector	Investment (₹in crore)				
	Total Equity	State Government Equity	Total Long Term Loans	State Government Loans	Total Equity and Long Term Loans
Power	36,781.25	35,651.99	9,750.26	0.00	46,531.51
Finance	320.61	303.62	74.92	0.00	395.53
Service	121.09	55.77	0.00	0.00	121.09
Infrastructure	524.25	261.36	4,646.20	66.32	5,170.45
Others	17.74	9.78	77.94	36.87	95.68
Total	37,764.94	36,282.52	14,549.32	103.19	52,314.26

Source: Latest financial statements of SPSEs.

The thrust of SPSEs investment was mainly on power sector. This sector received 88.95 per cent (₹ 46,531.51 crore) of the total investment of ₹ 52,314.26 crore.

5.4.2 Budgetary Support

The Government of Haryana (GoH) provides financial support to SPSEs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/subsidies, loans repaid/ written off and loans converted into equity in respect of SPSEs⁶ during the last three years ending March 2022 are given in *Table 5.3*.

⁶ No investment/budgetary support was made to the inactive companies during 2021-22

Table 5.3: Details regarding budgetary support to SPSEs during the years**(₹ in crore)**

Particulars	2019-20		2020-21		2021-22	
	No. of SPSEs	Amount	No. of SPSEs	Amount	No. of SPSEs	Amount
(i) Equity Capital outgo	10	5,838.78	6	631.67	4	151.93
(ii) Loans given	1	108.74	5	104.98	5	101.09
(iii) Grants/Subsidy provided	9	142.72	7	438.52	8	442.54
Total Outgo (i+ii+iii)		6,090.24		1,175.17		
Loan repayment/ written off	4	487.41	4	254.66	6	245.72
Loans converted into equity	3	5,190.00	Nil	Nil	Nil	Nil
Guarantees issued	5	1,975.62	5	3,793.00	6	2,336.85
Guarantee Commitment	7	8,067.63	8	8,698.72	9	9,148.73

Source: Compilation based on information received from SPSEs.**5.4.3 Market Capitalisation of equity investment in SPSEs**

Only one SPSE i.e. Haryana Financial Corporation (HFC) is listed on stock exchange. Though HFC is a listed corporation, the corporation has not sanctioned fresh loan since May 2010 and the last trading of shares of corporation took place on 13 July 2011 at a price of ₹ 24.65.

5.4.4 Disinvestment, Restructuring and Privatisation

During the year 2021-22, there was no case of privatisation of SPSEs. The State Government has not prepared any policy on disinvestment of State Government equity invested in the SPSEs.

5.5 Returns from SPSEs**5.5.1 Profit earned by SPSEs**

The number of SPSEs⁷ that reported profits in their latest financial statements available during 2021-22 were 20 as against 19 in 2020-21. The reported profit earned decreased from ₹ 1,698.89⁸ crore in 2020-21 to ₹ 648.75 crore in 2021-22. The Return on Equity (RoE) of the 20 profit earning SPSEs also decreased to 10.32 per cent in 2021-22 as compared to 36.97 per cent of the 19 profit earning SPSEs in 2020-21. The RoE for all the 30 working SPSEs was 1.41 per cent in 2021-22 as per their latest financial statements.

The top three SPSEs which contributed maximum profit are mentioned in **Table 5.4**.

⁷ Exclude one SPSE i.e. Faridabad Smart City Limited which has no profit and no loss for the annual accounts 2020-21.

⁸ Figures of profit of SPSEs have been taken after taking into consideration the effect of other comprehensive income/ expenses.

Table 5.4: Top three SPSEs which contributed to profit during the year 2021-22

Name of SPSEs	Net profit earned (₹ in crore)	Percentage of profit to total SPSEs' profit
Dakshin Haryana Bijli Vitran Nigam Limited	185.26	28.56
Haryana State Industrial and Infrastructure Development Corporation Limited	171.03	26.36
Haryana State Warehousing Corporation	109.74	16.92
Total	466.03	71.84

5.5.2 Dividend payout by SPSEs

Eleven SPSEs finalised their accounts for the financial year 2021-22. Of these six SPSEs reported cumulative profit of ₹ 296.88 crore and other five reported loss in their operations. None of the six SPSEs which reported profit for the financial year 2021-22 declared any dividend.

However, two⁹ SPSEs had declared dividend of ₹16.52 crore against their net profit of ₹ 112.50 crore on their results declared during the year 2021-22. The Haryana Forest development Corporation Limited declared dividend of ₹ 0.06 crore (30 *per cent*) and Haryana State Warehousing Corporation declared dividend of ₹ 16.46 crore (282 *per cent*) on their accounts for the year 2018-19 and 2020-21, respectively.

5.5.3 Return on Capital Employed

Return on Capital Employed (RoCE) is a ratio that measures a company's profitability and the efficiency with which its capital is employed. RoCE is calculated by dividing a company's Earnings Before Interest and Taxes (EBIT) by the capital employed¹⁰. The details of RoCE of 30 SPSEs during the period from 2019-20 to 2021-22 are given in **Table 5.5**.

Table 5.5: Return on Capital Employed

Year	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (in <i>per cent</i>)
2019-20	3,533.51	26,933.23	13.12
2020-21	4,457.74	28,917.91	15.42
2021-22	3,664.86	27,959.05	13.11

Source: Latest financial statement of SPSEs.

5.5.4 Return on Equity by SPSEs

Return on Equity (RoE) is a measure of financial performance to assess how effectively a company's assets are being used to create profits. RoE is calculated by dividing net income (*i.e.* net profit after taxes) by shareholders' fund. It is expressed as a percentage and can be calculated for any company if both its net income and shareholders' fund are positive numbers.

⁹ Haryana State Warehousing Corporation and Haryana Forest Development Corporation Limited

¹⁰ Capital Employed = Paid up Share Capital + Free Reserves and surplus + Long term Loans – Accumulated losses-Deferred Revenue Expenditure.

Shareholders' fund or net worth is calculated by adding paid up capital and free reserves reduced by net of accumulated losses and deferred revenue expenditure and reveals how much would be left for a company's stakeholders if all assets were sold and all debts were paid. A positive net worth (shareholders fund) reveals that the company has enough assets to cover its liabilities while a negative net worth means liabilities exceed assets.

The details of Shareholders' Fund and RoE relating to the 30 working SPSEs are given below in **Table 5.6**.

Table 5.6: Return on Equity relating to SPSEs

Year	Net Income	Shareholders' Fund	ROE (Percentage)
	(₹ in crore)		
2019-20	937.68	10,630.91	8.82
2020-21	1,273.18	12,477.82	10.20
2021-22	189.10	13,409.43	1.41

The low ROE during 2021-22 was mainly due to decrease in net income of two¹¹ SPSEs.

5.6 Debt Servicing

5.6.1 Interest Coverage Ratio

Interest coverage ratio is used to determine the ability of a company to pay interest on outstanding debt and is calculated by dividing a company's Earnings Before Interest and Taxes (EBIT) by interest expenses of the same period. The lower the ratio, the lesser is the ability of the company to pay interest on debt. An interest coverage ratio of below one indicates that the company was not even generating sufficient revenues to meet its expenses on interest. The details of interest coverage ratio of SPSEs which had interest burden are given below in **Table 5.7**.

¹¹ Haryana State Industrial & Infrastructure Development Corporation Limited and Uttar Haryana Bijli Vitran Nigam Limited.

Table 5.7: Interest coverage ratio of SPSEs

Year	Interest (₹ in crore)	Earnings Before Interest and Tax (EBIT) (₹ in crore)	Number of SPSEs having liability of loans from Government and other financial institutions	Number of SPSEs having interest coverage ratio more than 1	Number of SPSEs having interest coverage ratio less than one
2019-20	2,293.45	3,509.60	13	11	2 ¹²
2020-21	2,245.23	4,457.74	14	11	3 ¹³
2021-22	2,047.68	3576.55	14	9	5 ¹⁴

Source: Latest financial statement of SPSEs.

It was observed that nine SPSEs had interest coverage ratio of more than one during 2021-22. Five SPSEs had interest coverage ratio of less than one during 2021-22 i.e. these five SPSEs were not generating sufficient revenues to meet their expenses on interest.

5.7 SPSEs incurring losses

5.7.1 Losses incurred

There were nine¹⁵ SPSEs that incurred losses as per their latest finalised accounts at the end of March 2022. The losses incurred by the SPSEs increased to ₹ 459.65 crore as per their latest finalised accounts from ₹ 38.10 crore in 2019-20 as given below in *Table 5.8*.

Table 5.8: Number of SPSEs that incurred losses during 2018-19 to 2020-21

Year	No of SPSEs incurred loss	Net loss for the year (₹ in crore)	Accumulated Profit (₹ in crore)	Net Worth (₹ in crore)
Government Companies				
2019-20	8	38.10	(-) 2.55	140.21
2020-21	11	425.71	382.71	7,882.78
2021-22	9	459.65	357.74	7,119.95

Out of total loss of ₹ 459.65 crore reported to be incurred during 2021-22 by nine SPSEs as per their latest financial results, loss of ₹ 395.08 crore is attributed (85.96 per cent) to Haryana Power Generation Corporation Limited which functioned in Energy and Power Department.

¹² Haryana Roadways Engineering Corporation Limited and Haryana Police Housing Corporation Limited.

¹³ Haryana Agro Industries Corporation Limited, Haryana Roadways Engineering Corporation Limited and Haryana Police Housing Corporation Limited.

¹⁴ Haryana Agro Industries Corporation Limited, Haryana Roadways Engineering Corporation Limited and Haryana Police Housing Corporation Limited, Haryana Tourism Corporation Limited and Haryana Mass Rapid Transport Corporation Limited

¹⁵ (i) Haryana Power Generation Corporation Limited, (ii) Haryana Vidyut Prasaran Nigam Limited, (iii) Haryana Mass Rapid Transport Corporation Limited, (iv) Haryana Roadways Engineering Corporation Limited, (v) Haryana Tourism Corporation Limited, (vi) Haryana Police Housing Corporation Limited, (vii) Haryana Orbital Rail Corporation Limited (viii) Haryana Agro Industries Corporation Limited and (ix) Haryana International Horticultural Marketing Corporation Limited.

It was also observed that two¹⁶ SPSEs which had earned profits during 2020-21, have incurred losses in 2021-22. Whereas, three¹⁷ SPSE which had incurred loss in 2020-21, have reported profit during 2021-22.

5.7.2 Erosion of Capital in SPSEs

As on 31 March 2022, there were 13 SPSEs with accumulated losses of ₹ 28,237.99 crore. Of these 13 SPSEs, seven¹⁸ SPSEs incurred losses amounting to ₹ 425.02 crore as per their latest financial results available. Six¹⁹ SPSEs had not incurred loss, though they had accumulated losses of ₹ 27,277.63 crore as per their latest finalised accounts. Out of these six, two SPSEs (Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited) had accumulated losses of ₹ 27,136.62 crore.

Net worth of four SPSEs out of 30 SPSEs had been completely eroded due to accumulated losses. The net worth of these four SPSEs was (-) ₹ 184.47 crore against equity investment of ₹ 61.94 crore as on 31 March 2022. The details of SPSEs whose net worth was completely eroded is given in **Table 5.9**.

Table 5.9: Detail of SPSEs whose Net worth was eroded as per their latest finalised accounts

(₹ in crore)

Sr. No.	Name of the SPSE	Latest year of accounts	Paid-up capital as on 31 March 2022	Net Profit (+)/ Loss (-) after interest, tax, and dividend	Accumulated Losses	Net Worth	State Government Equity as on 31 March 2022	State Government Loans as on 31 March 2022
	1	2	3	4	5	6	7	8
1	Haryana Agro Industries Corporation Limited	2019-20	4.14	(-) 13.01	(-) 181.51	(-) 177.37	2.54	0.00*
2	Gurugram Metropolitan City Bus Limited	2020-21	50.00	3.13	(-) 54.83	(-) 4.83	0.00	0.00
3	Haryana Roadways Engineering Corporation	2021-22	6.80	(-) 5.82	(-) 8.97	(-) 2.17	6.80	0.00
4	Haryana International Horticultural Marketing Corporation Limited	2021-22	1.00	(-) 0.70	(-) 1.10	(-) 0.10	0.00	0.00
Total			61.94	(-) 16.40	(-) 246.41	(-) 184.47	9.34	0.00

Source: Information in respect of Column 3 to 6 as per latest finalised accounts and in respect of Column 7 and 8, information obtained from concerned SPSEs.

* Note: As on 31 March 2022, under Statement No. 18 on Loans and advances by the Government, loan to Haryana Agro Industries Corporation under Rural Infrastructure was shown as ₹ 31.17 crore.

¹⁶ (i) Haryana Mass Rapid Transport Corporation Limited and (ii) Haryana Agro Industries Corporation Limited

¹⁷ (i) Gurugram Metropolitan City Bus Limited, (ii) Panipat Plastic Park Haryana Limited and (iii) Haryana Finance Corporation.

¹⁸ (i) Haryana Mass Rapid Transport Corporation Limited, (ii) Haryana Power Generation Corporation Limited, (iii) Haryana Roadways Engineering Corporation Limited, (iv) Haryana Police Housing Corporation Limited, (v) Haryana Agro Industries Corporation Limited, (vi) Haryana Orbital Rail Corporation Limited and (vii) Haryana International Horticultural Marketing Corporation Limited.

¹⁹ (i) Dakshin Haryana Bijli Vitran Nigam Limited, (ii) Uttar Haryana Bijli Vitran Nigam Limited, (iii) Haryana Women Development Corporation Limited (iv) Panipat Plastic Park Haryana Limited (v) Gurugram Metropolitan City Bus Limited and (vi) Haryana Financial Corporation

5.8 Return on the basis of Present Value of Investment

The Present Value (PV) of the State Government investment has been computed in respect of 27 SPSEs where the State Government has invested in equity/grant/subsidy to assess the rate of return/loss on the present value of investments of State Government in these SPSEs as compared to historical value of investments. In order to bring the historical cost of investments to its present value at the end of each year up to 31 March 2022, the past investments/ year wise funds infused by the State Government in these SPSEs have been compounded at the year wise weighted average interest rate on State Government securities which is considered as the minimum cost of funds to the Government for the concerned year.

The PV of the State Government investment in the SPSEs was computed on the basis of following assumptions:

- In addition to actual infusion by the State Government in the SPSEs in the form of equity; grants/subsidy (for operational and administrative expenses) given by the State Government to the SPSEs have been considered as investment infusion by the State Government.
- In the cases where interest free loans given to the SPSEs were later converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year.
- The average rate of interest on Government borrowings for the concerned financial year was adopted as compounded rate for arriving at Present Value since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the Government.

For the purpose of PV calculation of State Government investment, the period beginning 1999-2000 till 2021-22 has been taken considering the investment of State Government in SPSEs as on 31 March 2000 as PV of State Government investment in the beginning of 2000-01.

The details of State Government investment in SPSEs in the form of equity and grants/subsidy (there were no instances of interest free loans and investment) alongwith the consolidated position of the PV of such State Government investment in the SPSEs is indicated in **Table 5.10**.

Table 5.10: Present value (Real Return) of Government Investment from 1999-2000 to 2021-22

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Grants/ Subsidies given by State Government for operational and administrative Expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest on Government borrowings (in per cent)	Present value of total investment at the end of the year	Minimum expected return	Total earnings for the year	Return on Investment (in percentage)
1	2	3	4	5=(3+4)	6=2+5	7	8=(6x7/100)+6	9=6x7/100	10	11=10/8*100
1999-2000		612.33*	49.95	662.28	662.28	12.05	742.09	79.80	(-) 436.59	-
2000-01	742.09	310.48	73.50	383.98	1,126.07	11.40	1,254.44	128.37	(-) 221.85	-
2001-02	1,254.44	59.75	98.18	157.93	1,412.37	10.50	1,560.66	148.30	(-) 174.72	-
2002-03	1,560.66	125.40	77.49	202.89	1,763.55	10.74	1,952.96	189.41	36.70	1.88
2003-04	1,952.96	123.78	80.43	204.21	2,157.17	10.20	2,377.20	220.03	236.76	9.96
2004-05	2,377.20	165.41	22.23	187.64	2,564.84	8.49	2,782.60	217.75	(-) 368.24	-
2005-06	2,782.60	417.07	31.59	448.66	3,231.26	8.95	3,520.46	289.20	(-) 327.89	-
2006-07	3,520.46	789.96	25.90	815.86	4,336.32	9.20	4,735.26	398.94	(-) 442.18	-
2007-08	4,735.26	1,002.23	83.03	1,085.26	5,820.52	7.43	6,252.97	432.46	(-) 730.53	-
2008-09	6,252.97	951.64	67.39	1,019.03	7,272.00	7.82	7,840.68	568.67	(-) 1,070.16	-
2009-10	7,840.68	903.80	41.96	945.76	8,786.44	9.29	9,602.70	816.26	(-) 1,406.59	-
2010-11	9,602.70	888.59	98.80	987.39	10,590.09	9.22	11,566.50	976.41	-453.63	-
2011-12	11,566.50	594.63	167.40	762.03	12,328.53	9.73	13,528.09	1,199.57	(-) 10,096.15	-
2012-13	13,528.09	176.64	61.71	238.35	13,766.44	9.86	15,123.81	1,357.37	(-) 3710.51	-
2013-14	15,123.81	102.93	94.88	197.81	15,321.62	9.83	16,827.74	1,506.12	(-) 3,943.54	-
2014-15	16,827.74	75.76	153.74	229.50	17,057.24	9.33	18,648.69	1,591.44	(-) 2,648.04	-
2015-16	18,648.69	1,638.52	4,076.41	5,714.93	24,363.62	8.64	26,468.64	2,105.02	(-) 1,779.65	-
2016-17	26,468.64	1,931.09	4,199.98	6,131.07	32,599.71	8.00	35,207.68	2,607.98	63.68	0.18
2017-18	35,207.68	5462.30	176.82	5,639.12	40,846.80	8.10	44,155.39	3,308.59	910.95	2.06
2018-19	36,370.39**	13,327.92	350.46	13,678.38	50,048.77	8.81	54,458.07	4,409.30	960.37	1.76
2019-20	54,458.07	5,838.78	11.15	5,849.93	60,308.00	8.31	65,319.59	5,011.59	968.29	1.48
2020-21	65,319.59	631.67	104.78	736.45	66,056.04	6.50	70,349.68	4,293.64	1,273.18	1.81
2021-22	70,349.68	151.93	50.31	202.24	70,551.92	6.73	75,300.06	4,748.14	165.39	0.22
Total		36,282.61	2,413.09[#]	38,695.70[#]						

* Equity infused amounting to ₹ 844.23 crore less initial accumulated residual losses of ₹ 231.90 crore transferred to Power Sector SPSEs. Information in respect of column no. 3, 4 and 10 is compiled from printed Audit Reports of respective years.

**The difference of ₹ 7,785 crore in opening balance was due to grant received under UDAY Scheme (₹ 3,892.50 crore during 2015-16 and 2016-17 in each year) which was converted into Equity during 2018-19 as its impact had already been taken in grant of respective years.

Total grants exclude ₹ 7,785 crore converted into equity during the year 2018-19.

The balance of investment of the State Government in these SPSEs at the end of 2021-22 increased to ₹ 38,695.70 crore from ₹ 612.33 crore (equity infused ₹ 844.23 crore minus initial residual accumulated losses of ₹ 231.90 crore) in 1999-2000 as the State Government made further investments in the shape of equity and grant/subsidy of ₹ 38,083.37 crore. The PV of investments of the State Government up to 31 March 2022 worked out to ₹ 75,300.06 crore.

The total earnings for the years 1999-2000 to 2001-02 and 2004-05 to 2015-16 for these SPSEs were negative which indicates that Government could not recover its cost of funds. Though there were positive total earning during 2002-03 and during 2016-17 to 2021-22 yet they were substantially below the minimum expected returns. The Return on Present Value of Investment for the last four years *i.e.* 2018-19 to 2021-22 ranged between 0.22 and 1.76 *per cent*, which was mainly due to infusion of funds under Ujjwal Discom Assurance Yojna (UDAY) scheme in the power distribution companies.

5.9 Audit of State Public Sector Enterprises

CAG appoints the statutory auditors of a Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some Corporations require that their accounts be audited by the CAG and a report be submitted to the Legislature.

5.10 Appointment of statutory auditors of State Public Sector Enterprises by CAG

Sections 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government Company or Government Controlled Other Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year.

5.11 Submission of accounts by State Public Sector Enterprises

5.11.1 Need for timely submission

According to Section 394 of the Companies Act, 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report must be laid before Legislature, together with a copy of the Audit Report and comments of the CAG upon or as supplement to the Audit Report. Almost similar provisions exist in the respective Acts regulating Statutory Corporations. This mechanism provides the necessary Legislative control over the utilisation of public funds invested in the Companies from the Consolidated Fund of the State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year and that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statements for the financial year have to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

5.11.2 Timeliness in preparation of accounts by SPSEs

As of 31 March 2022, there were 35 Government Companies under the purview of CAG's audit. Of these, accounts for the year 2021-22 were due from 33 Government Companies (including from inactive cases) except Haryana Concast Limited and Haryana State Housing Finance Limited (under liquidation). However, only 10 Government Companies submitted their accounts of the year 2021-22 for audit by CAG by 30 September 2022. Accounts of 23 Government Companies were in arrears for a period of one to five years.

Details of arrears in submission of accounts of Government Companies are given in **Table 5.11**.

Table 5.11: Details of arrears in submission of accounts of Government Companies

Particulars		State Government Companies
Total number of Companies under the purview of CAG's audit as on 31 March 2022		35
Less: Companies under liquidation from which accounts for 2021-22 were not due		2
Number of companies from which accounts for 2021-22 were due		33
Number of companies which presented the accounts for CAG's audit by 30 September 2022		10
Number of companies with accounts in arrears		23
Breakup of Arrears	(i) Inactive	2
	(ii) First Accounts not submitted	3
	(iii) Others	18
Age-wise analysis of arrears	One year	7
	Two years	10
	Three years and above	6

5.11.3 Timeliness in preparation of accounts by Statutory Corporations

Audit of two statutory corporations²⁰ is being conducted by the Chartered Accountants and supplementary audit is conducted by the CAG. One Corporation (Haryana Financial Corporation) presented its accounts for the year 2021-22 for audit before September 2022.

5.12 CAG's oversight - Audit of accounts and supplementary audit

5.12.1 Financial reporting framework

Companies are required to prepare the Financial Statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards. The Statutory Corporations are required to prepare their accounts in the format prescribed under the rules, framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such Corporations.

5.12.2 Audit of accounts of Government Companies by Statutory Auditors

The statutory auditors appointed by the CAG under Section 139 of the Companies Act, 2013, conduct audit of accounts of the Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013. The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power to:

- issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013; and
- supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

5.12.3 Supplementary Audit of accounts of Government Companies

The prime responsibility for preparation of Financial Statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of the entity.

²⁰ Haryana Financial Corporation and Haryana State Warehousing Corporation

The statutory auditors appointed by the CAG under section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the Financial Statements under section 143 of the Companies Act, 2013 based on an independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the statutory auditors are reviewed by CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the AGM.

5.13 Result of CAG's oversight role

5.13.1 Audit of accounts of Government Companies under Section 143 of the Companies Act, 2013

Twenty nine financial statements for the year 2021-22 and previous years were received from 22 Government Companies during December 2021 to September 2022. Twenty-six of these 29 Financial Statements were reviewed in audit by the CAG and Non Review Certificate was issued for three SPSEs. The results of the review are detailed below:

5.13.2 Significant comments of the CAG issued as supplement to the statutory auditors' reports on Government Companies

Subsequent to the audit of the Financial Statements for the year 2021-22 and previous years by statutory auditors, the CAG conducted supplementary audit of the 10 Financial Statements of 10 Government Companies. Some of the significant comments issued on Financial Statements of Government Companies for the year 2021-22, the financial impact of which was ₹ 28.56 crore on the profitability and ₹ 3,969.47 crore on financial position, have been detailed in *Table 5.12* and *Table 5.13*.

Table 5.12: Impact of the Comments on the Profitability of Government Companies

Sr. No.	Name of the Company	Comments
1.	Haryana Vidyut Parsaran Nigam Limited for the year 2021-22	The Company capitalised 78 works amounting to ₹ 290.84 crore in August 2021, December 2021 and March 2022 which were commissioned from June 2007 to March 2022. Depreciation to these assets was calculated from the date of transfer i.e. August 2021, December 2021 and March 2022 instead of date of commissioning of the respective projects. The company had booked less depreciation of ₹ 18.09 crore on these projects. This has resulted in understatement of depreciation and amortization expenses and overstatement of profit by ₹ 18.09 crore.
2		The Company (HVPNL) awarded (24 May 2017) the work for construction of 220KV GIS Sub-Station, Sector-77, Gurugram to M/s KPTL Power Transmission Ltd. However, due to manifold enhancement of compensation of land, State Govt. decided to drop the land acquisition proceedings in village Shikhopur falling in Sector-77, Gurugram. The Company further decided to dismantle and shift the (partially constructed) 220 KV GIS Sub-station Sector-77, Gurugram to an alternate site (Sector-75A, Gurugram). Further, the dismantling cost was estimated at ₹ 2.48 crore (50 per cent of which is to be borne by HVPNL). The company should have written off assets recorded in work in process (WIP) of ₹ 9.23 crore (Civil & Erection) and made provision of ₹ 1.24 crore (50 per cent of the dismantling cost estimated at ₹ 2.48 crore) for the expected loss. This has resulted in overstatement of Work in progress by ₹ 9.23 crore, understatement of provision for dismantling by ₹ 1.24 crore and overstatement of profit by ₹ 10.47 crore.

Table-5.13: Impact of the Comments on Financial Position of Government Companies

Sr. No.	Name of the Company	Comments
1	Uttar Haryana Bijli Vitran Nigam Limited for the year 2021-22	Para 63 of Ind AS-19 requires that an entity shall recognise the net defined benefit liability (asset) in the balance sheet. As per actuarial valuation report, net defined benefit liability as on 31 March 2022 for funded benefits and non-funded benefits works out to ₹ 4,535.50 crore and ₹ 362.96 crore respectively. The Company has provided liability/ provision of ₹ 928.99 crore against funded benefits and nil against non-funded benefits in the accounts. Resultantly, liability/provision for employees benefits is understated by ₹ 3,969.47 crore and other equity is overstated by the same extent.

5.14 Management Letters

One of the objectives of financial audit is to establish communication, on audit matters arising from the audit of Financial Statements, between the auditor and

those charged with the responsibility of governance of the corporate entity. The material observations on the Financial Statements of Public Sector Enterprises were reported as comments by the CAG under Section 143 (5) of the Companies Act, 2013. Besides these comments, irregularities or deficiencies observed by CAG in the financial reports or in the reporting process, were also communicated to the Management through 'Management Letter' for taking corrective action. During the year, Management Letters were issued to 11 Government Companies and one Statutory Corporation. The deficiencies related to application/ interpretation of accounting policies/practices and inadequate or non-disclosure of certain important information were pointed out in the Management Letters.

5.15 Conclusion

As on 31 March 2022, there were 37 SPSEs in Haryana, including two Statutory Corporations and 35 Government Companies (including four inactive Government Companies) under the audit jurisdiction of the CAG.

- The number of SPSEs that reported profit, as per their latest financial statements, is 20 in 2021-22 as against 19 in 2020-21. The profit earned decreased from ₹ 1,698.89 crore in 2020-21 to ₹ 648.75 crore in 2021-22.
- Out of total loss of ₹ 459.65 crore incurred during 2021-22 by nine SPSEs, loss of ₹ 395.08 crore is attributed (85.96 per cent) to one SPSEs which function in Energy and Power Department.
- SPSEs were not adhering with the prescribed timeline regarding submission of their Financial Statements as per the Companies Act, 2013. As of 31 March 2022, out of 35 Government companies, accounts for the year 2021-22 were due from 33 Government Companies (except two SPSEs under liquidation). However, only 10 Government Companies submitted their accounts of the year 2021-22 for audit by CAG by 30 September 2022. Accounts of 23 Government Companies were in arrears for a period of one to five years.

5.16 Recommendations

1. State Government may impress upon those SPSEs with arrear in accounts to ensure early finalisation of their Financial Statements as in the absence of their finalisation, Government investments in such SPSEs remain outside the oversight of the State Legislature.

2. The State Government needs to take an early decision regarding commencement of liquidation/expedite the liquidation process in respect of the four inactive SPSEs as they are neither contributing to State economy nor meeting the objectives for which they were set up.
3. The State Government needs to identify the focus areas of operation in respect of SPSEs whose Net worth is eroded and devise an effective long-term plan for improvement in their operational results.



Chandigarh

Dated: 07 February 2023

(NAVNEET GUPTA)

Principal Accountant General (Audit), Haryana

Countersigned



New Delhi

Dated: 10 February 2023

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

APPENDICES

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

State Profile										
A. General Data										
Sr. No.	Particulars								Figures	
1	Area								44,212 sq. km.	
2	Population									
	a	As per 2001 Census							2.11 crore	
	b	As per 2011 Census							2.54 crore	
3	Density of Population ¹ (2011) (All India Density= 382 persons per sq. km.)								573 person per sq. km.	
4	Population below poverty line ² (All India Average= 21.92 per cent)								11.16 per cent	
5	Literacy ³ (2011) (All India Average= 73 per cent)								75.60 per cent	
6	Infant mortality ⁴ (per 1000 live births)(All India Average=28 per 1000 live births)								28	
7	Life Expectancy at birth ⁵ (All India Average = 69.7 years)								69.9 years	
8	Gini Coefficient ⁶									
	a.	All India=35.70							Rural: 0.30	
	b.								Urban: 0.36	
9	Gross State Domestic Product (GSDP) 2021-22 ⁷ at current prices								₹ 8,95,672 crore	
10	Per capita GSDP CAGR (2012-13 to 2021-22)						Haryana		9.51	
11							All India		6.87	
12	GSDP CAGR (2012-13 to 2021-22)						Haryana		11.11	
13							All India		10.11	
14	Population Growth of Haryana (2012 to 2022)								15.81	
15	Population Growth ⁸ of All India (2012 to 2022)								12.12	
B. Financial data										
Particulars			Figures (in per cent)							
CAGR			2012-13 to 2015-16		2016-17 to 2019-20		2019-20 to 2020-21		2020-21 to 2021-22	
			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	13.79	12.23	8.68	8.92	(-) 4.12	(-) 0.44	25.60	15.59	
b.	of Own Tax Revenue	8.92	9.49	9.15	7.96	(-) 4.06	(-) 2.13	25.62	27.35	
c.	of Non-Tax Revenue	9.80	0.57	15.41	6.09	(-) 34.63	(-) 5.93	45.46	6.22	
d.	of Total Expenditure	16.32	21.39	6.99	9.17	4.99	(-) 6.05	13.96	13.22	
e.	of Capital Expenditure	25.38	6.23	(-) 4.95	37.01	(-) 2.09	(-) 66.77	25.59	88.18	
f.	of Revenue Expenditure	14.51	27.87	9.59	7.44	6.12	6.01	12.25	9.43	
g.	of Revenue Expenditure on Education	12.31	12.17	9.26	9.38	(-) 0.90	(-) 3.11	11.47	9.86	
h.	of Revenue Expenditure on Health	17.22	15.94	11.86	16.87	15.29	13.62	19.71	18.13	
i.	of Salary and Wages	10.50	10.07	9.86	8.88	2.83	1.03	11.23	7.26	
j.	of Pension	12.16	14.17	15.01	15.98	6.48	9.96	11.88	9.31	

¹ Office of the Registrar General and Census Commissioner.

² Ministry of Statistics and programme implementation.

³ Census 2011.

⁴ SRS Bulletin.

⁵ SRS based Abridged Life Tables 2015-19.

⁶ World Bank, http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

⁷ Information supplied by Directorate of Statistical Analysis, Haryana.

⁸ Population Projections by National Commission on Population, Ministry of Health & Family Welfare.

Appendix 1.2

(Reference: Paragraph 1.4.2; Page 8)

Summarised financial position of the State Government as on 31 March 2022

(₹ in crore)

As on 31 March 2021	Liabilities		As on 31 March 2022
2,03,958.21		Internal Debt	2,26,208.23
	1,61,214.18	Market Loans bearing interest	1,85,357.53
	2.26	Market Loans not bearing interest	0.02
	Nil	Loans from Life Insurance Corporation	Nil
	34,381.04	Loans from other Institutions, etc.	33,489.81
	8,360.73	Special Securities issued to the National Small Saving Fund of the Central Government	7,360.87
5,851.97		Loans and Advances from Central Government	13,234.58
		Pre 1984-85 Loans	
	37.04	Non-plan Loans	7.57
	970.02	Loans for State Plan Schemes	844.71
	4,844.91	Other Loans for States with Legislature Schemes	12,382.30
1,000.00		Contingency Fund	1,000.00
17,996.91		Small Savings, Provident Funds, etc.	18,394.45
9,471.56		Deposits	11,724.95
7,823.91		Reserve Funds	8,848.92
		Suspense & Misc. Balances	241.40
312.85		Remittance balance	314.60
2,46,415.41			2,79,967.13
As on 31 March 2021	Assets		As on 31 March 2022
1,18,035.14		Gross Capital Outlay on Fixed Assets	1,29,013.56
	37,566.55	Investments in shares of Companies, Corporations, etc.	37,865.68
	80,468.59	Other Capital Outlay	91,147.88
7,884.05		Loans and Advances	8,350.07
	1,179.37	Loans for Power Projects	949.24
	6,492.24	Other Development Loans	7,273.14
	212.44	Loans to Government Servants and miscellaneous loans	127.69
0.74		Advances	0.74
24.24		Suspense and Miscellaneous Balances	Nil
		Remittance Balances	
3,147.94		Cash	4,946.11
	0.54	Cash in Treasuries and Local Remittances	0.54
	(-) 463.47	Deposits with Reserve Bank	(-) 371.24
	3.34	Departmental cash balances	4.41
	0.12	Permanent advances	0.12
	1,564.72	Cash Balance Investment	2,597.52
	2,042.69	Reserve Fund Investment	2,714.76
1,17,323.30		Deficit on Government Accounts	1,37,656.65
	22,385.59	(i) Revenue Surplus/deficit of the Current year	20,333.34
	95,654.00	(ii) Accumulated deficit up to preceding year	1,17,323.30
	(-) 1,516.29	(iii) Miscellaneous Government Account	Nil
	800.00	(iii) Appropriation to contingency fund	Nil
		Difference due rounding (as per Finance Accounts)	0.01
2,46,415.41		Total	2,79,967.13

Source: Finance Accounts

Appendix 2.1
(Reference: Paragraph 2.2; Page 16)
Abstract of receipts and disbursements for the year 2021-22

(₹ in crore)

	Receipts			Disbursements		
	2020-21	2021-22		2020-21	2021-22	2021-22
Section A: Revenue						
I. Revenue Receipts	67,561.01		78,091.69	I. Revenue Expenditure	89,946.60	98,425.03
Tax Revenue	41,913.80	53,377.16		General Services	34,734.17	37,947.91
Non-Tax Revenue	6,961.49	7,394.13		Social Services	36,163.96	40,927.67
State's share of Union Taxes	6,437.59	9,722.16		Education, Sports, Art and Culture	14,029.47	15,412.42
Non-Plan Grants	-	-		Health and Family Welfare	5,081.05	6,001.83
Grants for State Plan Schemes	-	-		Water Supply, Sanitation, Housing and Urban Development	5,914.79	6,780.06
Grants for Central and Centrally Sponsored Plan Schemes	-	-		Information and Broadcasting	132.81	213.13
Centrally Sponsored Schemes	3,135.18	3,332.31		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	376.01	396.06
Finance Commission Grants	2,364.00	1,192.05		Labour and labour Welfare	935.17	1,328.37
Other Transfer/Grants to States	6,748.95	3,073.88		Social Welfare and Nutrition	9,686.43	10,785.09
				Others	8.23	10.71
				Economic Services	19,048.47	19,549.45
				Agriculture and allied activities	4,205.56	4,790.92
				Rural Development	4,498.67	1,985.44
				Irrigation and Flood Control	1,574.44	2,044.79
				Energy	5,788.32	7,130.30
				Industry and Minerals	390.60	457.21
				Transport	2,442.29	2,935.81
				Science, Technology and Environment	31.83	20.35
				Other General Economic Services	116.76	184.63
				Grants-in-aid and Contributions	Nil	
II. Revenue Deficit carried over to Section B	22,385.59		20,333.34	Revenue surplus carried over to Section B		
Total Section A	89,946.60		98,425.03		89,946.60	98,425.03
Section B – Others						
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	3,999.47		3,147.94	III. Opening overdraft from Reserve Bank of India		
IV. Miscellaneous Capital Receipt	62.96		67.15	IV. Capital Outlay	5,869.70	11,045.56
				General Services	387.61	562.07
				Social Services	2,986.12	5,471.24
				Education, Sports, Art and Culture	409.32	578.60
				Health and Family Welfare	766.37	895.70
				Water Supply, Sanitation, Housing and Urban Development	1,594.50	3,811.77
				Information and Broadcasting	80.00	78.05
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.48	0
				Social Welfare and Nutrition	64.55	62.02
				Others	70.90	45.10

Receipts				Disbursements			
	2020-21		2021-22		2020-21		2021-22
				Economic Services	2,495.97		5,012.25
				Agriculture and allied activities	(-)1,171.85	-22.92	
				Rural Development	97.06	100.04	
				Irrigation and Flood Control	1,365.75	1,807.54	
				Energy	527.09	0.06	
				Industry and Minerals	4.79	22.68	
				Transport	1,513.34	2,823.86	
				Science and Technology	23.00	10.35	
				General Economic Services	136.79	270.64	
V. Recoveries of Loans and Advances	431.95		500.24	V. Loans and Advances disbursed	925.70		966.27
From Power Projects	225.87	240.43		For Power Projects	56.15	10.30	
From Government Servants	65.63	183.23		To Government Servants	201.71	98.48	
From others	140.45	76.58		To others	667.84	857.49	
VI Revenue Surplus brought down	-			VI. Revenue Deficit brought down	22,385.59		20,333.34
VII. Public Debt Receipts	53,816.73		55,105.60	VII. Repayment of Public Debt	29,497.60		25,472.95
External debt				External debt			
Internal Debt other than Ways and Means Advances and Overdraft	44,362.72	44,792.38		Internal debt other than Ways and Means Advances and Overdraft	24,190.11	22,542.35	
Transaction under Ways and Means Advances	4,977.33	2,775.83		Transaction under Ways and Means Advances	4,977.33	2,775.83	
Loans and Advances from Central Government	4,476.68	7537.39		Repayment of Loans and Advances to Central Government	330.16	154.77	
VIII. Appropriation to contingency fund	800		900	VIII. Appropriation to contingency fund	800.00		900
IX. Amount transferred from contingency fund		900	900	IX. Expenditure from contingency fund		900	900
X. Public Accounts Receipts	53,760.90		55,670.95	X. Public Account Disbursements	50,245.48		51,727.64
Small Savings, Provident Fund, etc.	3,604.79	3,569.29		Small Savings, Provident Funds, etc.	2,570.34	3,171.76	
Reserve Funds	1,342.32	1,668.69		Reserve Funds	2,012.76	643.69	
Suspense and Miscellaneous	2,610.02	1,363.26		Suspense and Miscellaneous	1,047.48	1,097.62	
Remittances	8,795.19	10,992.28		Remittances	8,756.08	10,990.53	
Deposits and Advances	37,408.58	38,077.43		Deposits and Advances	35,858.82	35,824.04	
XI. Closing overdraft from Reserve Bank of India				XI. Cash Balance at end	3,147.94		4,946.12
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-)463.47	(-)371.24	
				Departmental Cash Balance including Permanent Advances, etc.	3.46	4.53	
				Cash Balance Investment	1,564.72	2,597.52	
				Earmarked investments	2,042.69	2,714.76	
				Difference due to rounding	--	0.01	
Total - Section B	1,12,872.01		1,15,391.88	Total	1,12,872.01		1,15,391.88

Appendix 2.2
(Reference: Paragraph 2.3.2.1; Page 19)
Time Series Data on State Government finances

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Part A. Receipts					
1. Revenue Receipts	62,695	65,885	67,858	67,561	78,092
(i) Tax Revenue	41,099(66)	42,581 (65)	42,825 (63)	41,914 (62)	53,377 (68)
Taxes on Sales, Trade, etc.	15,609(38)	8,998 (21)	8,398 (19)	8,660 (21)	11,221(21)
State Excise	4,966(12)	6,042 (14)	6,323 (15)	6,864 (16)	7,934 (15)
Taxes on Vehicles	2,778(7)	2,908 (7)	2,916 (7)	2,495 (6)	3,265 (6)
Stamps duty and Registration fees	4,193(10)	5,636 (13)	6,013 (14)	5,157 (12)	7,598 (14)
Land Revenue	18	19	20	17	21
Taxes on goods and passengers	2,317(6)	21	16	4	6
Taxes and duties on Electricity	306(1)	337 (1)	262 (1)	476 (1)	404 (1)
State Goods and Services Tax	10,833(26)	18,613 (44)	18,873 (44)	18,236 (44)	22,922(43)
Other Taxes	79	7	4	5	6
(ii) Non-Tax Revenue	9,113(14)	7,976 (12)	7,400 (11)	6,961 (10)	7,394 (9)
(iii) State's share in Union taxes and duties	7,298(12)	8,255 (12)	7,111 (10)	6,438 (10)	9,722 (12)
(iv) Grants-in-aid from Government of India	5,185(8)	7,073 (11)	10,522 (16)	12,248 (18)	7,599 (10)
2. Miscellaneous Capital Receipts	40	49	54	63	67
3. Recoveries of Loans and Advances	6,341	5,372	5,393	432	500
4. Total Revenue and Non debt capital receipt (1+2+3)	69,076	71,306	73,305	68,056	78,659
5. Public Debt Receipts	21,490	34,265	44,432	53,817	55,106
Internal Debt (excluding Ways and Means Advances and Overdrafts)	21,270(99)	33,635 (98)	43,068 (97)	44,363 (83)	44,793 (81)
Transactions under Ways and Means Advances and Overdraft	79	505 (2)	1,262 (3)	4,977 (9)	2,776(5)
Loans and Advances from Government of India	141(1)	125	102	4,477*(8)	7,537**(14)
6. Total Receipts in the Consolidated Fund (4+5)	90,566	1,05,571	1,17,737	1,21,873	1,33,765
7. Contingency Fund Receipts	27	12	Nil	800	900
8. Public Accounts receipts	33,894	40,785	45,047	53,761	55,671
9. Total receipts of the State (6+7+8)	1,24,487	1,46,368	1,62,784	1,76,434	1,90,336
10. Revenue Expenditure	73,257	77,155	84,848	89,946	98,425
Plan	Nil	Nil	Nil	Nil	0
Non-plan	Nil	Nil	Nil	Nil	0
General Services (including Interests payments)	26,699(36)	28,169 (36)	31,884 (38)	34,734 (39)	37,948 (38)
Economic Services	18,107(25)	19,021 (25)	19,238 (22)	19,048 (21)	19,549 (20)
Social Services	28,061(38)	29,743(38)	33,726 (40)	36,164 (40)	40,928(42)
Grants-in-aid and contributions	390(1)	222(1)	Nil	Nil	0
11. Capital Expenditure	13,538	15,307	17,666	5,870	11,046
Plan	Nil	Nil	Nil	Nil	0
Non-plan	Nil	Nil	Nil	Nil	0
General Services	481(4)	715 (5)	586 (3)	388 (7)	562 (5)
Economic Services	9,884(73)	10,787 (70)	13,846 (79)	2,496 (42)	5,013 (45)
Social Services	3,173(23)	3,805 (25)	3,234 (18)	2,986 (51)	5,471 (50)
12. Disbursement of Loans and Advances	1,395	756	1,309	926	966
13. Total (10+11+12)	88,190	93,218	1,03,823	96,742	1,10,437
14. Repayments of Public Debt	6,339	17,184	15,776	29,498	25,473
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,074(96)	16,480 (96)	14,250 (90)	24,191 (82)	22,542 (88)
Transactions under Ways and Means Advances and Overdraft	79(1)	505 (3)	1,262 (8)	4,977 (17)	2,776 (11)
Loans and Advances from Government of India	186(3)	199 (1)	264 (2)	330 (1)	155 (1)
15. Appropriation to Contingency Fund	-	-	Nil	800	0
16. Total disbursement out of Consolidated Fund (13+14+15)	94,529	1,10,402	1,19,599	1,27,040	1,35,910
17. Contingency Fund disbursements	27	12	Nil	Nil	900
18. Public Accounts disbursements	31,171	37,386	42,171	50,245	51,728
19. Total disbursement by the State (16+17+18)	1,25,727	1,47,800	1,61,770	1,77,285	1,88,538

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

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

	2017-18	2018-19	2019-20	2020-21	2021-22
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-10,562)	(- 11,270)	(- 16,990)	(-) 22,385	-20,333
21. Fiscal Deficit(-)/Surplus(+) {4-(13+15)}	(-19,114)	(-) 21,912	(-) 30,518	(-) 29,486	-31,778
22. Primary Deficit (-)/surplus (+) (21+23)	(-)7,153	(-) 8,361	(-) 14,930	(-) 12,371	-13,416
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	11,961	13,551	15,588	17,115	18,362
24. Financial Assistance to local bodies etc.	9,844	10,078	11,337	13,012	12,446
25. Ways and Means Advances (WMA)/Overdraft availed (days)	79(2)	505(4)	1,262 (11)	4,977(42)	2,776
26. Interest on WMA/Overdraft	0.02	0.29	0.42	1.31	0.29
27. Gross State Domestic Product (GSDP) ¹	6,38,832	6,98,189	7,62,044	7,58,507	8,95,672
28. Outstanding Fiscal liabilities (year-end)	1,64,076	1,84,216	2,15,562	2,38,708 ²	2,63,950 ³
29. Outstanding guarantees including interest (year-end)	14,138	18,220	20,738	23,053	24,343
30. Number of incomplete projects	25	23	26	48	19
31. Capital blocked in incomplete projects (₹ in crore)	167.14	127.30	221.57	546.30	190.05
I Resource Mobilisation					
Own Tax revenue/GSDP	0.064	0.061	0.056	0.055	0.060
Own Non-Tax Revenue/GSDP	0.014	0.011	0.009	0.009	0.008
Central Transfers/GSDP	0.011	0.012	0.008	0.008	0.011
II Expenditure Management					
Total Expenditure/GSDP	0.138	0.134	0.136	0.129	0.109
Total Expenditure/Revenue Receipts	1.407	1.415	1.530	1.444	1.249
Revenue Expenditure/Total Expenditure	0.831	0.828	0.817	0.922	1.009
Expenditure on Social Services/Total Expenditure	0.354	0.360	0.356	0.401	0.476
Expenditure on Economic Services/Total Expenditure	0.317	0.320	0.319	0.221	0.252
Capital Expenditure/Total Expenditure	0.154	0.164	0.170	0.060	0.113
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.148	0.157	0.165	0.056	0.107
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.017	(-) 0.016	(-) 0.022	(-) 0.030	(-) 0.023
Fiscal deficit/GSDP	(-) 0.030	(-) 0.031	(-) 0.040	(-) 0.039	(-) 0.035
Primary Deficit (surplus)/GSDP	(-) 0.011	(-) 0.012	(-) 0.020	(-) 0.016	(-) 0.015
Revenue Deficit/Fiscal Deficit	0.553	0.514	0.557	0.759	0.640
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.26	0.26	0.28	0.31	0.29
Fiscal Liabilities/RR	2.617	2.796	3.177	3.533	3.380
V Other Fiscal Health Indicators					
Return on Investment	7.53	56.60	87.01	163.14	1,007.59
Financial Assets/Liabilities	0.60	0.58	0.56	0.52	0.51

¹ GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana.

² 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.

³ 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 22)
Arrears of revenue as on 31 March 2022 in some principal heads of revenue receipts

(₹ in crore)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2022	Amount outstanding for more than five years as on 31 March 2022	Status of recovery as intimated by the Department											
				Stayed by Court	Stayed by Govt.	Insolvent dealer	To be written off	Rectification/ Review/ Appeal	Cases in Court	Other reasons	Official Liquidator/ BIFR ¹	Inter-State arrears	Inter-District arrears	In Installments	At different stage of action
1	Taxes on sales, trade/ VAT etc.	33,063.37	5,364.18	1,046.89	66.61	84.81	106.03	2,977.50	3,370.45	4,793.24	1,992.80	333.18	85.43	0.25	18,206.18
2	State Excise	494.11	254.52	21.78	-	-	1.08	-	28.60	39.59	-	44.79	73.58	-	284.69
3	Tax on entry of goods into local areas (Local Area Development Tax)	208.11	181.26	182.46	-	-	-	-	0.07	0.44	4.88	-	-	-	20.26
4	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.12	11.11	8.52	-	-	-	-	0.21	0.01	-	-	-	-	2.38
5	Police	128.86	40.91	-	7.38	-	-	-	-	-	-	-	-	-	121.48
6	Taxes and duties on electricity	410.85	210.88	-	-	-	-	-	-	-	-	-	-	-	-
7	Non-ferrous mining and metallurgical industries	NA	NA	-	-	-	-	-	-	-	-	-	-	-	-

Source: Information provided by State Excise and Taxation Department

Appendix 2.4

(Reference: Paragraph 2.4.3.2 (ii); Page 38)

Government Investment as per Finance Accounts vis-à-vis records of Public Sector Undertakings (Statement No.16 and 19) for the year 2021-22

(₹ 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	9,584.68	13,459.51	3,874.83
3.	Haryana Power Generation Corporation Limited, Panchkula	3,437.95	3,037.76	(-) 400.19
4.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh	49.46	48.20	(-) 1.26
5.	Haryana Dairy Development Corporation Limited, Chandigarh	4.77	5.57	0.80
6.	Haryana Scheduled Castes and Finance Development Corporation	33.84	26.14	(-) 7.70
7.	Haryana Police Housing Corporation	69.82	25.00	(-) 44.82
8.	Haryana Roadways Engineering Corporation Limited, Gurugram	8.41	6.80	(-) 1.61
9.	Haryana Seed Development Corporation Limited, Chandigarh	2.74	2.76	0.02
10.	Haryana State Electronics Development Corporation Limited, Chandigarh	9.90	9.89	(-) 0.01
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 Parsaran Nigam Limited Panchkula	3,638.97	4,303.05	664.08
18.	Haryana Women Development Corporation Limited, Chandigarh	14.86	15.51	0.65
19.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula	11,128.04	15,227.63	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	160.00	239.22	79.22
23.	Haryana State Industrial & Infrastructure Development Corporation Limited	0.07	0.10	0.03
24.	Drone Imaging and Information Services of Haryana Limited	10.10	10.00	-0.10
Total		28,508.29	36,876.34	8,368.05

Appendix 2.5

(Reference: Paragraph 2.4.3.2 (iii); Page 38)

Detail of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
1.	Metro link from Sikanderpur station to NH-8 Gurgaon	HMRTCL (Rapid Metro Gurgaon South Ltd.)	1,088.00	BOT	16 July 2009	14 November 2013. Revenue generating to State- NIL. Operation and Maintenance of the projects has been taken over by HMRTC and handed over to DMRC as licensee on 23 October 2019. Fare collection from Operation of metro projects is collected in a separate account opened in name of DMRC.
2.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSIIDC (M/s Essel Infra project Ltd.)	1,863.00	BOT	31 July 2015 (Date of Start 24 August 2016)	04 December 2018 (Revenue F.Y: ₹ 162.73 crore)
3.	Metro link from Delhi Metro Sikanderpur to Sector 56, Gurgaon.	HMRTCL	2,143.00	DBFOT	1 October 2012	March 2017. Revenue generating to State- NIL. Operation and Maintenance of the projects has been taken over by HMRTC and handed over to DMRC as licensee on 23 October 2019. Fare collection from Operation of metro projects is collected in a separate account opened in name of DMRC.
4.	JKTPL of Haryana Vidyut Parsaran Nigam limited	Joint Venture of Kalpru Power Trans Ltd. and Techno Electric and Engineering	382.00	DBFOT (Design, Build, Finance, Operate and Transfer base)	14 May 2010	12 March 2012
5.	Bus Stand, NIT Faridabad.	DGST (M/s Pacific Retail Counters)	110.94	DBOFT	14 June 2018	Construction work upto Lower Ground Floor was completed (May 2021) and construction work of Ground to Second Floor is under progress.
6.	Development of 2 laning with paved shoulder of Firozpur Jhirka Biwani Road (0.00 to 14.28 Km.) in the State of Haryana	PWD (B&R)	94.00	DBFOT (toll)	23 June 2016	Completed
7.	Maintenance of Gurgaon, Faridabad and Ballabgarh Sohna Road (length 66.185 Km)	PWD (B&R)	180.00	BOT		Project is in operational stage.
8.	Upgradation of 1396 Government ITI's	Skill Development and industrial Training Department	130.00	-	2007-2012	The said project has been started in 2007 and GITIs have been selected in 5 selection Cycles from 2007-2012. Released loan amount to be returned in 20 years after a moratorium period of 10 years. Accordingly, the project will be completed by 2042. Further revenue of ₹ 14.33 crore has been generated till 31 March 2021.
9.	Radiological services	Health	Nil	DFO and M	Project started from July 2014 in phased manner for District Hospitals	CT Scan services functional at 18 centres in 17 Districts and MRI facilities in five Districts.
10.	Hemodialysis	Health	Nil	DFO and M	Project started in December 2015 for 14 District Hospitals	Services functional at 18 centres in 18 Districts and in three Districts in pipeline (Kurukshetra, Mewat, Ambala City).
11.	Cathlab Services	Health	Nil	DFO and M	Project started from March 2016 for four Districts Hospitals	Services are functional in four Districts Hospitals.

Sr. No.	Project name	Department/Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
12.	Construction of Gurgaon Recreation Park.	HSIIDC	230.00	Joint Venture	01 April 2004	The joint venture company-M/s Gurgaon Recreation Park Limited (GRPL) had defaulted in payment of its loan taken from HDFC limited. HDFC has filed a case in Hon'ble Punjab and Haryana High Court to sought permission to auction the property of the GRPL. Hearing in Higher court yet to take place as of October 2021.
13.	13 Projects for Development of Integrated Solid Waste Management in Haryana State	Urban local Bodies	1,701.30	BOOT	-	Out of 13 projects, two projects was awarded. Bid evaluation for two projects has been done and the project shall be awarded soon. Two projects were under tendering process and tendering process of balance projects shall be started soon.
14.	HVPNL	M/s JKTPL on PPP mode	441.00	DBFOT (Design Build Finance Operate and Transfer)	15 April 2010	12 March 2012
15.	HMRTCL	<p>No. of PPP projects completed:</p> <p>(i) Metro Link from Sikanderpur Station to NH-8, Gurugram having route length of 5.1 Km was developed by Rapid Metrorail Gurugram Limited (RMGL) on PPP mode. Project was commissioned in Nov, 2013.</p> <p>(ii) Metro Link from Sikanderpur Station to NH-8 Gurugram having route length of 6.5 Km was developed by Rapid Metrorail Gurugram South Limited (RMGSL) on PPP mode. Project was commissioned on March, 2017.</p> <p>(iii) RMGL and RMGSL issued notices of termination on 07.06.2019 and thereafter, as per the directions of Hon'ble Punjab & Haryana High Court order dated 20.09.2019; operation & maintenance is taken over by HMRTC & being run by DMRC as licensee from 23.10.2019.</p> <p>(iv) As per orders of Hon'ble Punjab & Haryana High Court order dated 26.03.2021, 80% of debt due amounting to Rs. 1925.92 Cr has been deposited on 25.06.2021 by HSVP in the existing Escrow accounts of RMGL/RMGSL.</p>				
Total			8,363.24			

Appendix 3.1

(Reference: Paragraph 3.3.2; Page 68)

Detail of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Total provision
Revenue Voted					
1	1-Vidhan Sabha	82.81	14.62	76.11	21.32
2	6-Finance	19,335.15	881.50	11,212.92	9,003.73
3	08-Buildings and Roads	1,436.72	104.50	1,392.61	148.61
4	9-Education	17,162.02	139.95	14,473.22	2,828.75
5	10-Technical Education	678.04	36.50	636.84	77.70
6	11-Sports and Youth Welfare	372.73	116.09	266.19	222.63
7	12-Art and Culture	66.28	6.65	24.10	48.83
8	13-Health	6,177.82	947.70	6,001.77	1,123.75
9	14-Urban Development	134.73	0.68	125.41	10.00
10	17-Employment	882.50	28.30	722.39	188.41
11	18-Industrial Training	760.29	250.00	548.01	462.28
12	19-Welfare of SCs and BCs	522.90	26.00	396.06	152.84
13	21-Women and Child Development	1,474.13	359.71	1,223.37	610.47
14	24-Irrigation	3,066.14	15.00	2,034.93	1,046.21
15	27-Agriculture	3,301.07	587.04	2,603.64	1,284.47
16	30-Forest and Wild Life	655.17	165.05	528.15	292.07
17	31-Ecology and Environment	14.15	2.18	7.05	9.28
18	32-Rural and Community Development	5,836.17	292.37	1,956.82	4,171.72
19	33-Co-Operation	504.21	703.45	447.21	760.45
20	34-Transport	2,328.61	178.12	2,141.47	365.26
21	35-Tourism	79.32	2.48	51.95	29.85
22	36-Home	5,605.89	1,276.11	5,108.90	1,773.10
23	38-Public Health and Water Supply	2,030.35	442.55	1,856.28	616.62
24	42-Administration of Justice	879.00	18.00	696.56	200.44
25	43-Prisons	290.02	22.30	271.92	40.40
	Total	73,676.22	6,616.85	54,803.88	25,489.19
Capital (Voted)					
26	13-Health	1,158.73	260.88	895.70	523.91
27	16-Labour	5.01	3.40	1.15	7.26
28	21-Women and Child Development	146.87	2.90	55.72	94.05
29	23-Food and Supplies	15,233.28	501.00	12,942.15	2,792.13
30	27- Agriculture	10.01	50.00	2.23	57.78
31	34-Transport	396.92	259.59	265.01	391.50
32	35-Tourism	33.60	42.35	19.90	56.05
33	37-Elections	11.50	1.15	6.14	6.51
34	45-Loans and Advances by State Government	1,239.43	888.94	966.26	1,162.11
	Total	18,235.35	2,010.21	15,154.26	5,091.30
	Grand Total	91,911.57	8,627.06	69,958.14	30,580.49

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	2-Governor and Council of Ministers	157.29	27.71	163.57	21.43
2	3-General Administration	456.69	108.65	469.32	96.02
3	4-Revenue	1,573.32	856.30	1,880.32	549.30
4	5-Excise and Taxation	261.01	36.40	267.53	29.88
5	15-Local Government	4,101.10	4,162.58	4,566.88	3,696.80
6	20-Social Security and Welfare	7,800.59	900.00	8,586.50	114.09
7	22-Welfare of Ex-Servicemen	168.91	109.74	219.10	59.55
8	23- Food and Supplies	665.47	392.00	819.98	237.49
9	39-Information and Publicity	212.34	58.29	214.53	56.10
10	40-Energy and Power	6,452.78	2,894.81	7,143.61	2,203.98
	Total	21,849.50	9,546.48	24,331.34	7,064.64
Revenue (Charged)					
11	3- General Administration	23.50	24.80	36.29	12.01
	Total	23.50	24.80	36.29	12.01
Capital (Voted)					
12	3-General Administration	38.00	10.10	42.60	5.50
13	8-Buildings and Roads	2,035.69	1,185.98	2,918.74	302.93
14	11-Sports and Youth Welfare	55.00	34.12	72.76	16.36
15	14-Urban Development	1,000.00	1,500.00	2,015.28	484.72
16	38-Public Health and Water Supply	1,393.51	858.45	1,725.85	526.11
	Total	4,522.20	3,588.65	6,775.23	1,335.62
	Grand Total	26,395.20	13,159.93	31,142.86	8,412.27

Appendix 3.2

(Reference: Paragraph 3.3.3; Page 69)

Detail of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case

(₹ in crore)

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
1.	2-Governor and Council of Ministers	2012-President, Vice President/ Governor, Administrator of Union Territories 03-Governor/Administrator of Union Territories 090- Secretariat 99-Secretariat Staff of the Governor 98-Establishment Expenses	(O) 9.63 (R) (-) 4.20 5.43	8.35	2.92
2.		2013 – Council of Ministers- 800- Other Expenditure 99- Maintenance of the Ministers residences/offices-	(O) 11.03 (S) 20.20 (R) (-) 31.22 0.01	31.17	31.16
3.	4-Revenue	2030-Stamps and Registration 02-Stamps-Non-judicial 102-Expenses on Sale of Stamps 99-Checking Staff	(O) 1.06 (R) (-) 1.06 0.00	14.29	14.29
4.		2245- Relief on account of Natural Calamities 02-Floods, Cyclones etc. 101-Gratuitous Relief 97-Supply of seeds, fertilizers and agriculture implements	(O) 35.00 (R) 211.67 246.67	582.51	335.84
5.		2245- Relief on account of Natural Calamities 05-State Disaster Response Fund 101-State Disaster Response Fund 99-State and Centre Contribution	(O) 655.00 (R) 184.02 839.02	523.73	(-) 315.29
6.		4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 99-District Administration	(O) 155.00 (R) (-) 155.00 0.00	116.97	116.97
7.		4216- Capital Outlays on Housing 01-Government Residential Buildings 106-General Pool Accommodation 98-District Administration	(O) 50.00 (R) (-) 50.00 0.00	42.97	42.97
8.	5-Excise and Taxation	4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 97-Excise and Taxation	(O) 40.00 (R) (-) 40.00 0.00	23.10	23.10
9.	6- Finance	2048-Appropriation for reduction or avoidance of Debt 101-Sinking Funds 99-Amortization of Market Loan- Transfer to Sinking Funds and Deposit Accounts (Major Head 8222)	(O) 600.00 (R) (-) 600.00 0.00	500.00	500.00
10.		2049- Interest Payments 01- Interest on Internal Debt 101- Interest on Market Loans 99- Interest on Market Loans bearing Interest	(O) 13,892.89 (R) (-) 13,892.89 0.00	13,013.24	13,013.24
11.		2049- Interest Payments 01- Interest on Internal Debt 123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government 93-Interest on Small Savings Collection	(O) 805.39 (R) (-) 805.39 0.00	809.28	809.28
12.		2049- Interest Payments 01- Interest on Internal Debt 200- Interest on Other Internal Debts 89-Payment of interest on account of Financial Restructuring/ Uday Schemes	(O) 2,126.85 (R) (-) 2,126.85 0.00	2,126.85	2,126.85

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
13.	6-Finance	2049- Interest Payments 01- Interest on Internal Debt 305-Management of Debts 99-Expenditure on issue of New Loan, etc.	(O) 40.00 (R) (-) 40.00 0.00	33.07	33.07
14.		2049- Interest Payments 03- Interest on Small Saving, Provident Funds etc. 104- Interest on State Provident Funds 98- Interest on AIS (Ch)	(O) 0.20 (R) (-) 0.20 0.00	3.22	3.22
15.		2049- Interest Payments 03- Interest on Small Saving, Provident Funds, etc. 104- Interest on State Provident Funds 99-Interest on State Provident Fund	(O) 1,327.57 (R) (-) 1,327.57 0.00	1,234.02	1,234.02
16.		2049- Interest Payments 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
17.		2049- Interest Payments 04- Interest on Loans and Advances from Central Government 101- Interest on Loans for State/ Union Territory Plan Schemes 99- Block Loans	(O) 38.36 (R) (-) 38.36 0.00	162.62	162.62
18.		2049- Interest Payments 04- Interest on Loans and Advances from Central Government 104- Interest on Loans for Non-Plan Schemes 95- Police-Modernisation of Police Force	(O) 1.10 (R) (-) 1.10 0.00	1.10	1.10
19.		2049- Interest Payments 04- Interest on Loans and Advances from Central Government 109- Interest on State Plan Loans consolidated in terms of recommendations of the 12 th Finance Commission 99- Interest on State Plan Loan Consolidated on Recommendation of the 12 th Finance Commission	(O) 25.00 (R) (-) 25.00 0.00	22.98	22.98
20.		2049- Interest Payments 05- Interest on Reserve Funds 101- Interest in Depreciation/ Renewal Reserved Fund 97-Depreciation Reserve Fund (Government Press)	(O) 1.90 (R) (-) 1.90 0.00	1.95	1.95
21.		2049- Interest Payments 05- Interest on Reserve Funds 101- Interest in Depreciation/ Renewal Reserved Fund 98-Depreciation Reserve Fund (Motor Transport)	(O) 54.00 (R) (-) 54.00 0.00	58.16	58.16
22.		2049- Interest Payments 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	15.57	15.57
23.		2071- Pensions and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 51-NA	(O) 5,221.94 (R) 1,599.58 6,821.52	6,285.16	(-) 536.36
24.		2071- Pensions and other Retirement Benefits 01-Civil 102-Commutated Value of Pensions 51-NA	(O) 1,275.00 (R) (-) 320.16 954.84	970.65	15.81
25.		2071- Pensions and other Retirement Benefits 01-Civil 104-Gratuities 51-NA	(O) 1,099.56 (R) (-) 96.98 1,002.58	1,236.77	234.19

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
26.	6-Finance	2071- Pensions and other Retirement Benefits 01-Civil 105-Family Pensions 51-NA	(O) 714.00 (R) 399.63 1,113.63	1,151.43	37.80
27.		2071- Pensions and other Retirement Benefits 01-Civil 106-Pensionary Charges in respect of High Court Judges 51-NA	(O) 105.06 (R) (-) 96.82 8.24	7.15	(-) 1.09
28.		2071- Pensions and other Retirement Benefits 01-Civil 111-Pensions to Legislators 99-Members of State Legislature	(O) 188.19 (R) (-) 163.67 24.52	25.88	1.36
29.		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) 596.24 (S) 868.45 (R)(-) 534.16 930.53	939.67	9.14
30.	8-Buildings and Roads	2059-Public Works 60- Other Buildings 053- Maintenance & Repair 99- Maintenance & Repair	(O) 10.00 (R) (-) 1.64 8.36	16.60	8.24
31.		2059- Public Works 80-General 053-Maintenance & Repairs 99-Maintenance & Repairs	(O) 60.00 (R) 5.17 65.17	125.13	59.96
32.		3054- Roads and Bridges 03- State Highways 337-Road Works 51-NA	(O) 40.00 (R)(-) 5.86 34.14	38.20	4.06
33.		3054- Roads and Bridges 04- District & Other Roads 337- Road Works 98- Rural Roads	(O) 400.00 (R) (-) 45.11 354.89	349.37	(-) 5.52
34.		3054- Roads and Bridges 04- District & Other Roads 337- Road Works 99 District Roads	(O)25.00 (R) (-)13.12 11.88	16.82	4.94
35.		4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 60-Construction of Judicial Complex at Bawal at Rewari	(O) 5.00 (R) (-) 3.31 1.69	0.00	(-) 1.69
36.		4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 61-Construction of Administrative Complex and Judicial Complex Kalka in Sector 27 Pinjor Kalka	(O) 0.01 (R) 34.61 34.62	0.00	(-) 34.62
37.		4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 98-Administration of Justice	(O) 80.00 (R) (-) 27.22 52.78	89.46	36.68
38.		4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 99-Public Works	(O) 50.00 (R) 16.93 66.93	76.28	9.35
39.		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)	(O) 0.00 (S) 1,164.98 (R)(-) 72.02 1,092.96	0.00	(-) 1,092.96

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
40.	8-Buildings and Roads	4202- Capital Outlays on Education Sports Art & Culture 04-Art and Culture 105-Public Libraries 99-Buildings (Public Libraries)	(O) 20.00 (S) 21.00 (R) (-) 41.00 0.00	17.61	17.61
41.		4216- Capital Outlays on Housing 01-Government Residential Buildings 106-General Pool Accommodation 99-Administration of Justice	(O) 50.00 (R) (-) 31.09 18.91	20.99	2.08
42.	9-Education	2202-General Education 03-University and Higher Education 103- Government Colleges and Institutes 98-Government Colleges	(O) 489.59 (R) (-) 106.05 383.54	385.68	2.14
43.		4202 -Capital Outlay on Education Sports, Art and Culture 01-General Education 202--Secondary Education 99- Secondary School Buildings	(O) 180.00 (R) (-) 11.33 168.67	170.34	1.67
44.		4202-General Education 01-General Education 203-University and Higher Education 99- College Buildings	(O) 136.00 (R) (-) 136.00 0.00	123.48	123.48
45.	11- Sports and Youth Welfare	4202 -Capital Outlay on Education, Sports, Art and Culture 03- Sports and Youth Services 101-Youth Hostels 99- Buildings (Youth Hostels)	(O) 5.00 (R)(-) 0.00 5.00	2.55	(-) 2.45
46.	13-Health	4210- Capital Outlay Medical & Public Health 01- Urban Health Services 110-Hospitals and Dispensaries 99- Buildings	(O) 220.00 (S) 100.00 (R) (-) 0.12 319.88	341.39	21.51
47.		4210- Capital Outlay Medical & Public Health 03-Medical Education Training and Research 101-Ayurveda 91-Construction of building of Govt. Ayurvedic Colleges/ Hospitals	(O) 25.00 (R) (-) 12.41 12.59	2.52	(-) 10.07
48.	16- Labour	4250-Capital Outlay on Other Social Services 201-Labour 96-Construction of Labour Court Complex	(O) 0.01 (S) 3.40 (R)(-) 0.95 2.46	1.15	(-) 1.31
49.	18-Industrial Training	2230- Labour, Employment and Skill Development 03-Training 001-Direction and Administration 92- Establishment of Haryana Skill Development Mission	(O) 10.20 (S) 230.00 (R) (-) 223.32 16.88	4.50	(-) 12.38
50.		4250-Capital Outlay on Other Social Services 201-Labour 94-Creation of Infrastructure for Development of Industrial Training	(O) 62.67 (R) (-) 21.94 40.73	37.10	(-) 3.63
51.	20-Social Security and Welfare	2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 99-Financial Assistance to Destitute Children	(O) 330.00 (S) 70.65 (R) (-) 104.86 295.79	357.27	61.48
52.		2235-Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 91-Financial Assistance to Scheduled Castes families under Destitute Children Scheme	(O) 95.00 (S) 19.34 (R) (-) 38.82 75.52	91.08	15.56
53.		2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 102-Pensions under Social Security Schemes 96-Financial Assistance to Destitute Women and Widow	(O) 1,650.00 (S) 325.26 (R) (-) 478.26 1,497.00	1,801.55	304.55

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
54.	20- Social Security and Welfare	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 102-Pensions under Social Security Schemes 98-Old Age Samman Allowance Scheme	(O) 3,330.00 (S) 364.04 (R) 63.93 3,757.97	4,109.68	351.71
55.		2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 789-Special Component Plan for Scheduled Castes 98-Financial Assistance to Destitute Women and Widow (Scheduled Castes)	(O) 450.00 (S) 84.31 (R) (-) 151.92 382.39	459.48	77.09
56.		2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 789-Special Component Plan for Scheduled Castes 99- Old Age Samman Allowance for Scheduled Castes Widows	(O) 1,100.00 (S) 35.39 (R) (-) 174.46 960.93	1,049.78	88.85
57.		4235-Capital Outlay on Social Security and Welfare 02- Social Welfare 101-Welfare of handicapped 98-G.I.B. Panipat (Boys/Girls)	(O) 1.65 (R) (-) 1.65 0.00	2.79	2.79
58.	21- Women and Child Development	2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 78-Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	(O) 75.00 (S) 78.51 (R) (-) 40.25 113.26	115.39	2.13
59.		2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 92- Integrated Child Development Services Schemes (WCD)	(O) 739.20 (S) 35.44 (R)(-) 62.73 711.91	597.03	(-) 114.88
60.		2236-Nutrition 02-Distribution of Nutritious Food & Beverages 101-Special Nutrition Programmes 95-Supplementary Nutrition Programme	(O) 100.00 (S) 1.00 (R) (-) 35.99 65.01	67.27	2.26
61.		2236-Nutrition 02-Distribution of Nutritious Food & Beverages 789-Special Component Plan for Scheduled Castes 98-Supplementary Nutrition Programme for Scheduled Castes	(O) 59.60 (R)(-) 45.03 14.57	15.63	1.06
62.		2236-Nutrition 80- General 102- Nutrition education and extension 99- Scheme for Poshan Abhiyan	(O) 50.00 (S) 24.49 (R)(-) 62.58 11.90	8.37	(-) 3.53
63.		4235- Capital Outlay on Social Security and Welfare 02- Social Welfare 103- Women's Welfare 99- Home-cum-Vocational Training production Centres for Young Girls/Women & Destitute Women and Widows	(O) 6.86 (R) (-) 4.02 2.84	0.30	(-) 2.54
64.	23-Food and Supplies	4408-Capital Outlay on Food Storage & Warehousing 01- Food 101- Procurement and Supply 97- Interest on Capital	(O) 1,200.00 (R) (-) 1,200.00 0.00	301.45	301.45
65.	24-Irrigation	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 89-Special Revenue	(O) 29.34 (R) (-) 2.81 26.53	1.13	(-) 25.40

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
66.	24-Irrigation	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 91- Executive Engineer	(O) 114.85 (R) (-) 5.15 109.70	5.15	(-) 104.55
67.		2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O) 4.04 (R) (-) 1.21 2.83	0.16	(-) 2.67
68.		2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 89-Special Revenue	(O) 51.16 (R) (-) 11.31 39.85	1.45	(-) 38.40
69.		2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 91-Executive Engineer	(O) 457.60 (R) (-) 25.24 432.36	16.58	(-) 415.78
70.		2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O) 27.35 (R) (-) 5.80 21.55	0.70	(-) 20.85
71.		2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 101-Maintenance & Repairs 98-Other Maintenance Expenditure	(O) 33.00 (R) (-) 4.59 28.41	29.56	1.15
72.		2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction & Administration 91-Executive Engineer	(O) 68.62 (R) (-) 12.50 56.12	15.27	(-) 40.85
73.		2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction & Administration 92-Superintending Engineer	(O) 5.55 (R) (-) 1.82 3.73	0.59	(-) 3.14
74.		2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction & Administration 93-Chief Engineer	(O) 5.58 (R) (-) 1.28 4.30	1.83	(-) 2.47
75.		2700- Major Irrigation 80- General 001-Direction & Administration 93- Chief Engineer	(O) 98.41 (R) (-) 21.50 76.91	14.31	(-) 62.60
76.		2700- Major Irrigation 80- General 800-Other Expenditure 98- Improvement, upgradation, operation and maintenance	(O) 55.00 (R) (-) 3.33 51.67	50.47	(-) 1.20
77.		4700-Capital Outlay on Major Irrigation 13-Modernisation of Lining of Canal System 800-Other Expenditure 97-Improving capacity of Western Jamuna Canal (WJC) and Jawahar Lal Nehru (JLN) Canal System	(O) 20.00 (R) 4.07 24.07	13.27	(-) 10.80
78.		4700-Capital Outlay on Major Irrigation 13-Modernisation of Lining of Canal System 800-Other Expenditure 98-Construction of Canal - Rehabilitation of Canal Network	(O) 200.00 (R) 47.08 247.08	239.54	(-) 7.54
79.		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) 125.00 (R) (-) 17.57 107.43	102.20	(-) 5.23

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
80.	24-Irrigation	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)	(O) 10.00 (R) (-) 1.50 8.50	0.00	(-) 8.50
81.		4701-Capital Outlay on Median Irrigation 06-New Minor for Equitable distribution of water 789-Special Component Plan for Scheduled Castes 99-Improvement in New Minor for Equitable distribution of water for Scheduled Castes Population in the State	(O) 8.00 (R) (-) 4.29 3.71	2.31	(-) 1.40
82.		4701-Capital Outlay on Median 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) 100.00 (R) (-) 2.87 97.13	86.53	(-) 10.60
83.		4701-Capital Outlay on Median Irrigation 07-Improvement of old/existing channels under NABARD 800-Other Expenditure 98-NABARD-Construction of Canal	(O) 100.00 (R) 106.39 206.39	203.68	(-) 2.71
84.	27-Agriculture	2401- Crop Husbandry 109-Extension and Farmers' Training 78-Sub Mission on Agriculture Mechanization	(O) 200.00 (R) (-) 135.78 64.22	60.79	(-) 3.43
85.		2401- Crop Husbandry 109-Extension and Farmers' Training 85-Scheme for Central Sector Scheme Support to State Extension Programmes for Extensions Reforms	(O) 24.00 (R) (-) 6.04 17.96	19.22	1.26
86.		2401- Crop Husbandry 789-Special Component Plan for Scheduled Castes 85- National Food Security Mission for Scheduled Castes	(O) 8.00 (R) (-) 7.86 0.14	1.44	1.30
87.	30-Forest and Wild Life	2406- Forestry & Wild Life 01- Forestry 102-Social and Farm Forestry 78-Development of Agro Forestry Clonal and Non Clonal	(O) 58.00 (R) 61.11 119.11	120.56	1.45
88.	32-Rural and Community Development	4515-Capital Outlay on other Rural Development Programmes 101- Panchayati Raj 97 Haryana Gramin Vikas Yojna (HGVY)	(O) 0.00 (S) 0.00 (R) 2.47 2.47	0	(-) 2.47
89.		4515-Capital Outlay on other Rural Development Programmes 101- Panchayati Raj 99-Deenbandhu Haryana Gram UDAY Yojana	(O) 150.00 (R) (-) 52.43 97.57	100.00	2.43
90.	33-Co-operation	2425- Co-operation 108- Assistance to other co-operatives 95- Milk Cooperative Societies 99- Primary Milk Cooperative Societies	(O) 2.94 (R) (-) 2.94 0.00	2.66	2.66
91.	34-Transport	3055- Road Transport 201- Haryana Roadways 96-F-Other Expenditure	(O) 82.77 (R) (-) 82.77 0.00	79.00	79.00
92.		5053-Capital Outlay on Civil Aviation 60-Other Aeronautical Services 102-Navigation and Air Route Services 98-Swaran Jayanti Integrated Aviation Hub at Hissar	(O) 80.00 (S) 259.59 (R) (-) 339.59 0.00	192.44	192.44

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
93.	34-Transport	5053-Capital Outlay on Civil Aviation 60-Other Aeronautical Services 102-Navigation and Air Route Services 99-Maintenance of Aerodromes	(O) 50.00 (R) (-) 49.99 0.01	13.58	13.57
94.	36-Home	2055-Police 109-District Police 99-District Police Force	(O) 3,992.00 (R) (-) 207.54 3,784.46	3,785.90	1.44
95.	38- Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply 001 Direction and Administration 96-Executive Engineer and their Establishment Regular/Confirmed Mechanical Staff-	(O) 728.73 (R) (-) 218.63 510.10	511.35	1.25
96.		2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban W/S and Sewerage 97-Canal Water Charges	(O) 1.00 (R) 0.23 1.23	3.19	1.96
97.		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) 93.61 193.61	186.90	(-) 6.71
98.		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) 250.00 (R) 26.18 276.18	275.17	(-) 1.01
99.		2215-Water Supply and Sanitation 01-Water Supply 102-Rural water supply Programmes 97-Rural Water Supply Programme	(O) 711.10 (R) 204.70 915.80	888.18	(-) 27.62
100.		4215- Capital Outlay on Water Supply and Sanitation 01 -Water Supply 101-Urban Water Supply 99- Urban Water Supply 99-Augmentation Water Supply	(O) 1 47.06 (R) (-) 20.59 126.47	116.77	(-) 9.70
101.		4215- Capital Outlay on Water Supply and Sanitation 01 -Water Supply 102- Rural Water Supply 86 Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage works	(O) 35.00 (R) 1.14 36.14	37.95	1.81
102.		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) 45.00 (R) (-) 18.62 26.38	21.55	(-) 4.83
103.		4215- Capital Outlay on Water Supply and Sanitation 01 -Water Supply 102- Rural Water Supply 93- Rural Water Supply 93- NABARD	(O) 276.00 (R) (-) 156.52 119.48	121.94	2.46
104.		4215- Capital Outlay on Water Supply and Sanitation 01 -Water Supply 102- Rural Water Supply 93- Rural Water Supply 94-Augmentation Water Supply	(O) 230.00 (R) (-) 119.36 110.64	96.21	(-) 14.43

Sr. No.	Grant No. & Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
105.	38-Public Health and Water Supply	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102- Rural water supply 98- Accelerated Rural Water Supply 99- NRDWP- Coverage Central	(O) 213.80 (R) 486.80 700.60	950.77	250.17
106.		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) 70.00 (R) (-) 49.68 20.32	32.53	12.21
107.		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) 69.00 (R) (-) 41.52 27.48	31.40	3.92
108.		4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage & Sanitation 101-Urban Sanitation Services 94 Sewerage and Sanitation	(O) 200.50 (R) (-) 66.08 134.42	119.78	(-) 14.64
109.		4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage & Sanitation 102-Rural Sanitation Services 98- Rural Sanitation 97- Mahagram Yojana for providing Sewerage System in Village	(O) 12.00 (R) 29.88 41.88	49.78	7.90
110.		4711-Capital Outlay on Flood Control Projects 01-Flood Control 201-Drainage and Flood Control Project 98-Urban Storm Water Drainage Work	(O) 15.00 (R) 14.56 29.56	32.77	3.21
111.	40-Energy & Power	2801- Power 80- General 001- Direction and Administration 98- Performance Linked Outlay (PLO) for Power (POW-PLO-REV)	(O) 0.00 (S) 2,629.81 (R) (-) 1,952.10 677.71	0	(-) 677.71
112.	43-Prisons	4059- Capital Outlay on Public Works 60- Other Buildings 051 - Construction 96- Jails	(O) 70.00 (R) (-) 60.00 10.00	67.60	57.60
113.		4216- Capital Outlay on Housing 01 – Government Residential Buildings 106-General Pool Accommodation 97 – Jails	(O) 30.00 (R) (-) 29.78 0.22	10.88	10.66
		Total	32,120.59	49,478.14	(-) 3,665.56 (+) 21,023.11

Abstract	No. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	70	(+) 21,023.11
Saving out of appropriation (-)	43	(-) 3,665.56
Total	113	

Excess cases more than ₹ 10 crore	No. of cases	Amount (₹ in crore)
Sr. No. 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 15, 16, 17, 19, 21, 22, 24, 25, 26, 31, 37, 40, 44, 46, 51, 52, 53, 54, 55, 56, 64, 91, 92, 93, 105, 106, 112 and 113	39	20,928.50
Saving cases more than ₹ 10 crore		
Sr. No. 5, 23, 36, 39, 47, 49, 59, 65, 66, 68, 69, 70, 72, 75, 77, 82, 99, 104, 108 and 111	20	3,580.79
Total	59	

Appendix 3.3

(Reference: Paragraph 3.3.4; Page 69)

Detail of surrender of funds more than ₹ 10 crore at the end of March 2022

(₹ 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	10-Technical Education	678.04	36.50	714.54	636.84	-77.70	77.28
2	18-Industrial Training	760.29	250.00	1,010.29	548.01	-462.28	450.02
3	21-Women and Child Development	1,474.13	359.71	1,833.84	1,223.37	-610.47	498.18
4	22-Welfare of Ex-Servicemen	168.91	109.74	278.65	219.10	-59.55	58.79
5	38-Public Health and Water Supply	2,030.35	442.55	2,472.90	1,856.28	-616.62	380.37
6	40-Energy and Power	6,452.78	2,894.81	9,347.59	7,143.61	-2,203.98	1,261.27
Total		11,564.50	4,093.31	15,657.81	11,627.21	-4,030.60	2,725.91
Capital Voted							
7	8-Buildings and Roads	2,035.69	1,185.98	3,221.67	2,918.74	-302.93	120.63
8	11-Sports and Youth Welfare	55.00	34.12	89.12	72.76	-16.36	13.91
9	18-Industrial Training	107.68	0.00	107.68	42.97	-64.71	60.57
10	21- Women and Child Development	146.87	2.90	149.77	55.72	-94.05	91.51
Total		2,345.24	1,223.00	3,568.24	3,090.19	-478.05	286.62
		13,909.74	5,316.31	19,226.05	14,717.40	-4,508.65	3,012.53
Cases in which amount was excess surrendered against actual savings							
Revenue Voted							
1	2-Governor and Council of Minister	157.29	27.71	185.00	163.57	-21.43	52.59
2	3-General Administration	456.69	108.65	565.34	469.32	-96.02	96.08
3	4-Revenue	1,573.32	856.30	2,429.62	1,880.32	-549.30	584.67
4	5-Excise and Taxation	261.01	36.40	297.41	267.53	-29.88	29.94
5	6-Finance	19,335.15	881.50	20,216.65	11,212.92	-9,003.73	9,264.59
6	8-Building and Roads	1,436.72	104.50	1,541.22	1,392.61	-148.61	268.99
7	9-Education	17,162.02	139.95	17,301.97	14,473.22	-2,828.75	2,830.16
8	11-Sports and Youth Welfare	372.73	116.09	488.82	266.19	-222.63	222.71
9	13-Health	6,177.82	947.70	7,125.52	6,001.77	-1,123.75	1,124.27
10	16-Labour	67.91	0.45	68.36	57.98	-10.38	10.39
11	20-Social Security and Welfare	7,800.59	900.00	8,700.59	8,586.50	-114.09	1,013.45
12	23-Food and Supplies	665.47	392.00	1,057.47	819.98	-237.49	237.55
13	24-Irrigation	3,066.14	15.00	3,081.14	2,034.93	-1,046.21	1,065.13
14	27-Agriculture	3,301.07	587.04	3,888.11	2,603.64	-1,284.47	1,284.50
15	28-Animal Husbandry & Dairy Development	1,186.53	0.00	1,186.53	896.24	-290.29	290.36
16	30-Forest & Wild Life	655.17	165.05	820.22	528.15	-292.07	294.39
17	32-Rural and Community Development	5,836.17	292.37	6,128.54	1,956.82	-4,171.72	4,171.91
18	33-Co-Operation	504.21	703.45	1,207.66	447.21	-760.45	763.10
19	34-Transport	2,328.61	178.12	2,506.73	2,141.47	-365.26	445.62
20	36-Home	5,605.89	1,276.11	6,882.00	5,108.90	-1,773.10	1,774.73
21	41-Electronics & IT	102.74	0.00	102.74	46.63	-56.11	56.56
22	42-Administration of Justice	879.00	18.00	897.00	696.56	-200.44	200.49
23	43-Prisons	290.02	22.30	312.32	271.92	-40.40	40.67
Total		79,222.27	7,768.69	86,990.96	62,324.38	-24,666.58	26,122.85
Revenue Charged							
24	6-Finance	19,943.42	0.00	19,943.42	18,361.60	-1,581.82	19,090.40
Total		19,943.42	0.00	19,943.42	18,361.60	-1,581.82	19,090.40

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving/ Excess	Amount Surrendered
Capital Voted							
25	4-Revenue	205.00	0.00	205.00	159.94	-45.06	205.00
26	5-Excise and Taxation	40.00	0.00	40.00	23.10	-16.90	40.00
27	9-Education	445.91	0.00	445.91	413.82	-32.09	157.24
28	13-Health	1,158.73	260.88	1,419.61	895.70	-523.91	535.24
29	20-Social Security and Welfare	34.65	0.00	34.65	6.31	-28.34	31.07
30	23-Food and Supplies	15,233.28	501.00	15,734.28	12,942.15	-2,792.13	3,227.80
31	24-Irrigation	1,915.02	0.00	1,915.02	1,759.41	-155.61	338.20
32	27-Agriculture	10.01	50.00	60.01	2.23	-57.78	57.79
33	34-Transport	396.92	259.59	656.51	265.01	-391.50	597.51
34	38-Public Health and Water Supply	1,393.51	858.45	2,251.96	1,725.85	-526.11	766.36
35	43-Prisons	100.00	0.00	100.00	78.49	-21.51	89.78
36	45-Loans and Advances by State Government	1,239.43	888.94	2,128.37	966.26	-1,162.11	1,162.35
Total		22,172.46	2,818.86	24,991.32	19,238.27	-5,753.05	7,208.34
Capital Charged							
37	8-Buildings and Roads	50.00	0.00	50.00	24.64	-25.36	27.87
38	24-Irrigation	100.00	0.00	100.00	15.36	-84.64	85.25
Total		150.00	0.00	150.00	40.00	-110.00	113.12
Grand Total		1,21,488.15	10,587.55	1,32,075.70	99,964.25	-32,111.45	52,534.31
Cases in which amount was surrendered as actual savings							
Revenue Voted							
1	1-Vidhan Sabha	82.81	14.62	97.43	76.11	-21.32	21.32
2	12-Art and Culture	66.28	6.65	72.93	24.10	-48.83	48.83
3	14-Urban Development	134.73	0.68	135.41	125.41	-10.00	10.00
4	15-Local Government	4,101.10	4,162.58	8,263.68	4,566.88	-3,696.80	3,696.80
5	17-Employment	882.50	28.30	910.80	722.39	-188.41	188.41
6	19-Welfare of SCs and BCs	522.90	26.00	548.90	396.06	-152.84	152.84
7	25-Industries	462.03	0.00	462.03	305.16	-156.87	156.87
8	26-Mines and Geology	233.96	0.00	233.96	132.03	-101.93	101.93
9	29-Fisheries	124.60	0.00	124.60	73.56	-51.04	51.04
10	35-Tourism	79.32	2.48	81.80	51.95	-29.85	29.85
11	37-Elections	108.74	0.00	108.74	60.54	-48.20	48.20
12	39-Information and Publicity	212.34	58.29	270.63	214.53	-56.10	56.10
Total		7,011.31	4,299.60	11,310.91	6,748.72	-4,562.19	4,562.19
Revenue Charged							
13	3-General Administration	23.50	24.80	48.30	36.29	-12.01	12.01
Total		23.50	24.80	48.30	36.29	-12.01	12.01
Capital Voted							
15	7-Planning and Statistics	402.00	0.00	402.00	250.74	-151.26	151.26
16	14-Urban Development	1,000.00	1,500.00	2,500.00	2,015.28	-484.72	484.72
17	28-Animal Husbandry & Dairy Development	38.01	0.00	38.01	11.32	-26.69	26.69
18	32-Rural and Community Development	150.01	0.00	150.01	100.04	-49.97	49.97
19	35-Tourism	33.60	42.35	75.95	19.90	-56.05	56.05
20	36-Home	235.01	0.00	235.01	137.19	-97.82	97.82
21	39-Information and Publicity	88.10	0.00	88.10	78.05	-10.05	10.05
22	40-Energy and Power	763.42	0.00	763.42	10.41	-753.01	753.01
Total		2,710.15	1,542.35	4,252.50	2,622.93	-1,629.57	1,629.57
Grand Total		9,744.96	5,866.75	15,611.71	9,407.94	-6,203.77	6,203.77
70	Grand Total	1,45,142.85	21,770.61	1,66,913.46	1,24,089.59	-42,823.87	61,751.01

Appendix 3.4

(Reference: Paragraph 3.3.5 (i); Page 70)

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	4-Revenue	1,573.32	856.30	2,429.62	1,880.32	549.30
2	6-Finance	19,335.15	881.50	20,216.65	11,212.92	9,003.73
3	8-Buildings and Roads	1,436.72	104.50	1,541.22	1,392.61	148.61
4	9-Education	17,162.02	139.95	17,301.97	14,473.22	2,828.75
5	11-Sports and Youth Welfare	372.73	116.09	488.82	266.19	222.63
6	13-Health	6,177.82	947.70	7,125.52	6,001.77	1,123.75
7	15-Local Government	4,101.10	4,162.58	8,263.68	4,566.88	3,696.80
8	17-Employment	882.50	28.30	910.80	722.39	188.41
9	18-Industrial Training	760.29	250.00	1,010.29	548.01	462.28
10	19-Welfare of SCs and BCs	522.90	26.00	548.90	396.06	152.84
11	20-Social Security and Welfare	7,800.59	900.00	8,700.59	8,586.50	114.09
12	21-Women and Child Development	1,474.13	359.71	1,833.84	1,223.37	610.47
13	23-Food and Supplies	665.47	392.00	1,057.47	819.98	237.49
14	24-Irrigation	3,066.14	15.00	3,081.14	2,034.93	1,046.21
15	25-Industries	462.03	0.00	462.03	305.16	156.87
16	26-Mines and Geology	233.96	0.00	233.96	132.03	101.93
17	27-Agriculture	3,301.07	587.04	3,888.11	2,603.64	1,284.47
18	28-Animal Husbandry & Dairy Development	1,186.53	0.00	1,186.53	896.24	290.29
19	30-Forest & Wild Life	655.17	165.05	820.22	528.15	292.07
20	32-Rural and Community Development	5,836.17	292.37	6,128.54	1,956.82	4,171.72
21	33-Co-Operation	504.21	703.45	1,207.66	447.21	760.45
22	34-Transport	2,328.61	178.12	2,506.73	2,141.47	365.26
23	36-Home	5,605.89	1,276.11	6,882.00	5,108.90	1,773.09
24	38-Public Health and Water Supply	2,030.35	442.55	2,472.90	1,856.28	616.62
25	40-Energy and Power	6,452.78	2,894.81	9,347.59	7,143.61	2,203.98
26	42-Administration of Justice	879.00	18.00	897.00	696.56	200.44
	Total	94,806.65	15,737.13	1,10,543.78	77,941.22	32,602.56
Revenue Charged						
27	6-Finance	19,943.42	0	19,943.42	18,361.60	1,581.82
	Total	19,943.42	0	19,943.42	18,361.60	1,581.82
Capital Voted						
28	7-Planning and Statistics	402.00	0.00	402.00	250.74	151.26
29	8-Buildings and Roads	2,035.69	1,185.98	3,221.67	2,918.74	302.93
30	13-Health	1,158.73	260.88	1,419.61	895.70	523.91
31	14-Urban Development	1,000.00	1,500.00	2,500.00	2,015.28	484.72
32	23-Food and Supplies	15,233.28	501.00	15,734.28	12,942.15	2,792.13
33	24-Irrigation	1,915.02	0.00	1,915.02	1,759.41	155.61
34	34-Transport	396.92	259.59	656.51	265.01	391.50
35	38-Public Health and Water Supply	1,393.51	858.45	2,251.96	1,725.85	526.11
36	40-Energy and Power	763.42	0.00	763.42	10.41	753.01
37	45-Loans and Advances	1,239.43	888.94	2,128.37	966.26	1,162.11
	Total	25,538.00	5,454.84	30,992.84	23,749.55	7,243.29
Capital (Charged)						
38	Public Debt	28,161.19	0.00	28,161.19	25,472.96	2,688.23
	Total	28,161.19	0.00	28,161.19	25,472.96	2,688.23
	Grand Total	1,68,449.26	21,191.97	1,89,641.23	1,45,525.33	44,115.90

Appendix 3.5

(Reference: Paragraph 3.3.5 (i); Page 70)

Detail of schemes in which savings were more than ₹ 100 crore

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
Revenue (Voted)						
1 6-Finance						
(i)	2048-Appropriation for reduction or avoidance of debt,101-Sinking Fnds,99-Amortization of Market Loan- Transfer to Sinking Fund and Deposit Accounts (Major Heads 8222)	600.00	0.00	500.00	100.00	16.67
(ii)	2071- Pensions and other Retirement Benefits, 01-Civil,102- Commuted value of Pensions,51-NA	1,275.00	0.00	970.65	304.35	23.87
(iii)	2071- Pensions and other Retirement Benefits, 01-Civil,111-Pensions to State Legislators,99-Members of State Legislature,	188.19	0.00	25.88	162.31	86.25
(iv)	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 Contribution Pension Scheme	596.24	868.45	939.67	525.02	35.85
(v)	2075-Miscellaneous General Services, 800- Other Expenditure,88- Mukhya Mantri Pariwar Samridhi Yojana (MMPSY)	823.74	0.00	1.64	822.10	99.80
(vi)	3475-Other General Economic Services, 797-Transfer /from reserve funds and Deposit Account, 99-Development and Welfare Fund (Capital Construction Fund)	8,585.00	0.00	0.00	8,585.00	100.00
2 9-Education						
(i)	2202-General Education, 02-Secondary Education, 053-Maintenance of Buildings, 99-Addition and Alteration in Govt. Schools	150.00	0.00	42.02	107.98	71.99
3 13- Health						
(i)	2210-Medical and Public Health,01-Urban Health Services-Allopathy, 110-Hospital and Dispensaries, 70- Upgradation of Standards of Administration of Central Finance Commission	142.00	0.00	0.00	142.00	100.00
(ii)	2210-Medical and Public Health,03-Rural Health Services-Allopathy, 103-Primary Health Centres, 84-Grant-in-aid under NRHM	837.00	389.00	1,112.16	113.84	9.29
(iii)	2210-Medical and Public Health, 80-General, 199-Assistance to other Non-Government Institution, 97-Cashless Medical treatment to Employees, Pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority)	200.00	0.00	50.00	150.00	75.00
4 15-Local Government						
(i)	2217-Urban Development,05-Other Urban Development Scheme,191-Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.,98-Mera Shahar Sarvotam Shahar	100.00	0.00	0.00	100.00	100.00
(ii)	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.,92-Grant-in-aid to Municipal Committee on the recommendation of State Finance Commission	1,070.00	0.00	868.77	201.23	18.81
(iii)	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc., 96-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations	100.00	1,966.61	750.32	1,316.29	63.69
(iv)	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 State Finance Commission	423.04	0.00	208.87	214.17	50.63
(v)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils,87- Smart City	200.00	336.00	136.00	400.00	74.63
(vi)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils,88-Swachh Bharat Mission	200.00	164.86	199.50	165.36	45.32

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
	Revenue (Voted)					
(vii)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils	50.00	99.47	10.21	139.26	93.17
5	21-Women and Child Development					
(i)	2235-Social Security and Welfare,02-Social Welfare, 102-Child Welfare, 92-Integrated Child Development Services Schemes (WCD)	739.20	35.44	597.03	177.61	22.93
6	24-Irrigation					
(i)	2700-Major Irrigation,80- General,190- Assistance to Public Sector & Other Undertaking,96- Development of Village Ponds renamed as Development/Restoration of Ponds	802.00	0.00	128.52	673.48	83.98
(ii)	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	455.33	15.00	165.47	304.86	64.82
7	27-Agriculture					
(i)	2401-Crop Husbandry, 108- Commercial Crops ,79-Reimbursement of GST Plus Market fee under Price Support System to HAFED	323.01	323.00	0.00	646.01	100.00
(ii)	2401-Crop Husbandry, 109-Extension and Farmers' Training, 78-Sub Mission on Agriculture Mechanization	200.00	0.00	60.79	139.21	69.61
(iii)	2401-Crop Husbandry,113-Agricultural Engineering,82-Scheme for Management of Crop Residue	200.00	106.00	15.85	290.15	94.82
8	30-Forest and Wild Life					
(i)	2406-Forestry and Wild Life, 01-Forestry, 101-Forest Conservation, Development and Regeneration,99- Organisation, improvement and Extension of Forests	75.00	75.00	1.73	148.27	98.85
9	32-Rural and Community Development					
(i)	2515-Other Rural Development Programmes, 101-Panchayati Raj,89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,375.00	0.00	0.00	1,375.00	100.00
(ii)	2515-Other Rural Development Programmes, 102-Community Development,93-Scheme for Sanitation under Swachh Bharat Mission (Gramin)	240.00	292.37	99.82	432.55	81.25
(iii)	2515-Other Rural Development Programmes, 102-Community Development, 94-Haryana Gramin Vikas Yojana (HGVY)	350.00	0.00	172.55	177.45	50.70
(iv)	2515-Other Rural Development Programmes,106-Provision of Urban Amenities in Rural Areas, 97-Shyama Prasad Mukherjee Rurban Mission (SPMRM)	166.00	0.00	0.00	166.00	100.00
(v)	2515-Other Rural Development Programmes,106-Provision of Urban Amenities in Rural Areas, 99-Vidhayak Adarsh Gram Yojana (VAGY)	180.20	0.00	2.18	178.02	98.79
(vi)	2515-Other Rural Development Programmes, 196-Assistance to Zila Parishads / District Level Panchayats,99-Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	467.76	0.00	153.03	314.73	67.28
(vii)	2515-Other Rural Development Programmes,198- Assistance o Gram Panchayats,98-Grant-in-aid to Gram Panchayats on the Recommendation of the Central Finance Commission	1,040.00	0.00	467.50	572.50	55.05
(viii)	2515-Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes, 87-Financial Assistance to Scheduled Castes Under State Finance Commission	340.00	0.00	0.00	340.00	100.00
(ix)	2515-Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes,97-Scheme for Haryana Gramin Vikas Yojana (HGVY) for Scheduled Castes	150.00	0.00	22.88	127.12	84.75
10	33-Co-operation					
(i)	2425- Co-operation, 107- Assistance to credit co-operatives,85-Scheme for the one-time settlement for recovery linked incentive to Haryana Agriculture & Rural Dev. Bank & Harco Bank	37.00	703.45	36.66	703.79	95.05

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
	Revenue (Voted)					
	40 Energy and Power					
(i)	2801-Power, 80-General, 001-Direction and Administration, 98-Performance linked outlay (PLO) for Power (POW-PLO-REV)	0.00	2629.81	0.00	2629.81	100.00
(ii)	3425-Other Scientific Research, 60-Others, 001-Direction and Administration, 83-Performance linked outlay (PLO) for Science and Technology (SCT-PLO-REV)	0.00	265.00	0.00	265.00	100.00
	Revenue (Charged)					
	6-Finance					
(i)	2049-Interest Payments, 01-Interest On internal Debt,200-Interest on other Internal Debt,95- Loans from State Bank of India and Other Banks	900.00	0.00	47.17	852.83	94.76
(ii)	2075-Miscellaneous General Services, 797-Transfer to/From Reserve Fund/Deposit Accounts, 99-Guarantee Redemption Fund Transfer to Reserve Fund and Deposit Accounts (Major Head-8235)	167.00	0.00	0.00	167.00	100.00
	Capital (Voted)					
	13-Health					
(i)	4210-Capital Outlay on Medical and Public Health,03-Medical Education, Training & Research, 105-Allopathy, 93-Construction work of New Government Medical College at Bhiwani	150.00	0.00	36.35	113.65	75.77
	14-Urban Development					
	4217-Capital Outlay on Urban Development , 60-Other Urban Development Scheme, 051-Construction, 89-Mangal Nagar Vikas Yojna	1,000.00	1,500.00	2,015.28	484.72	19.39
	23-Food and Supplies					
(i)	4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply,89-Procurement of Bajra	50.00	501.00	74.50	476.50	86.48
(ii)	4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply, 97-Interest on Capital	1200.00	0.00	301.45	898.55	74.88
(iii)	4408-Capital outlay on Food Storage and Warehousing, 01- Food ,101-Procurement and Supply, 99-Grain Supply Scheme	13650.00	0.00	12119.41	1530.59	11.21
	24-Irrigation					
(i)	4701-Capital outlay On Medium Irrigation,07-Improvement of Old/Existing Channels under NABARD,800-Other Expenditure,97- Micro Irrigation under Irrigation Efficiency Scheme under NABARD	150.00	Nil	0.00	150.00	100.00
	34-Transport					
(i)	5053-Capital outlay on Civil Aviation, 60- Other Aeronautical Services, 102-Navigation and Air Route Services, 98- Swaran Jayanti Integrated Aviation Hub at Hissar	80.00	259.59	192.44	147.15	43.33
(ii)	5055-Capital Outlay on Road Transport, 050-Lands and Buildings, 78- Haryana Roadways Depots	130.00	0.00	28.53	101.47	78.05
	38-Public Health and Water Supply					
(i)	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 93-Rural Water Supply, 93-NABARD	276.00	0.00	121.94	154.06	55.82
(ii)	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 93-Rural Water Supply, 94-Augmentation Water Supply	230.00	0.00	96.21	133.79	58.17
(iii)	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)	0.00	858.45	0.00	858.45	100.00

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Supplementary	Expenditure	Saving	Percentage savings over budget
7	Revenue (Voted)					
	40-Energy and Power					
(i)	4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertakings,96-Equity Capital to DHBVNL	250.00	0.00	0.00	250.00	100.00
(ii)	4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertakings,97-Equity Capital to UHBVNL	205.05	0.00	0.00	205.05	100.00
(iii)	4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investments in Public Sector and other undertakings,99-Equity Capital HVPNL	185.38	0.00	0.00	185.38	100.00
8	45-Loans and Advances by State Government					
(i)	6401-Loans for Crop Husbandry, 190- Loans to Public Sector and other undertakings,97-Scheme for providing Loan to HHMC Panchkula for Establishment of India International Horticulture Market, Ganaur, Sonapat	1.00	350.00	0.00	351.00	100.00
(ii)	6408-Loas for Food Storage and Warehousing, 02- Storage and Warehousing, 190- Loans to Public Sector and other undertakings,99-Loan to Haryana Warehousing Corporation for the Construction of Rural Godowns (NABARD) Renamed as Warehousing and Cold Storage	120.00	40.16	33.63	126.53	79.00
(iii)	6501-Loans for Special Programmes for Rural Development, 190- Loans to Public Sector and other undertakings, 99-Loans to Haryana State Agricultural Marketing Board (HSAMB)	70.00	138.78	34.79	173.99	83.34
(iv)	6860-Loans for Consumer Industries, 04-Sugar, 101-Loans to Co-operative Sugar mills, 99-One time Settlement of the Loans to all Co-operative Sugar Mills, Kaithal, Meham, Panipat, Rohtak, Sonapat, Jind, Palwal, Gohana, Shahabad, Karnal	350.00	300.00	495.00	155.00	23.85
1	Capital Charged					
	Public Debt					
(i)	6003-Internal Debt of the State Government, 107-Loans from the SBI and other Banks,99- Loans from the SBI and other Banks	14,800.00	0.00	1,684.53	13,115.47	88.62
(ii)	6004-Loans and Advances from the Central Government, 02- Loans for State/ Union Territory Plan Schemes,101-Block loans, 51-NA	255.15	0.00	56.52	198.63	77.85

Appendix 3.6

(Reference: Paragraph 3.3.5 (ii); Page 72)

Detail of the schemes for which provision of ₹ five 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	Expenditure	Saving	Per cent of Saving
1.	Sub-Mission on Agriculture Mechanization [P-02-27-2401-51-109-78-51]	2019-20	200.00	36.69	163.31	82
		2020-21	200.00	76.36	123.64	62
		2021-22	200.00	60.79	139.21	70
2.	National Food Security Mission [P-02-27-2401-51-109-77-51]	2019-20	35.50	8.65	26.85	75
		2020-21	21.15	9.48	11.67	55
		2021-22	23.25	4.00	19.25	83
3.	Bhavantar Bharpayee Yojana in Haryana State [P-01-27-2401-51-190-99-51]	2019-20	25.00	5.00	20.00	80
		2020-21	10.00	0.00	10.00	100
		2021-22	10.00	0.00	10.00	100
4.	National Food Security Mission for Scheduled Castes [P-02-27-2401-51-789-85-51]	2019-20	8.80	0.34	8.46	96
		2020-21	8.00	0.33	7.67	96
		2021-22	8.00	1.44	6.56	82
5.	Soil Health Cards Scheme [P-02-27-2402-51-101-95-51]	2019-20	16.50	5.10	11.40	69
		2020-21	14.00	4.20	9.80	70
		2021-22	14.00	0.60	13.40	96
6.	Establishment of Haryana Livestock Development Board [P-01-28-2403-51-102-81-51]	2019-20	40.00	0.00	40.00	100
		2020-21	30.00	0.00	30.00	100
		2021-22	10.00	0.00	10.00	100
7.	Information & Technology [P-01-23-2408-01-001-94-99]	2019-20	12.00	0.02	11.98	100
		2020-21	7.75	1.07	6.68	86
		2021-22	12.00	0.75	11.25	94
8.	Loan for Warehousing and Cold Storage [P-01-45-6408-02-190-99-51]	2019-20	18.00	0.00	18.00	100
		2020-21	150.00	27.79	122.21	81
		2021-22	160.16	33.63	126.53	79
9.	Members of State Legislature [P-01-06-2071-01-111-99-51]	2019-20	284.81	36.23	248.58	87
		2020-21	184.50	83.01	101.49	55
		2021-22	188.19	25.88	162.31	86
10.	Stationery office and stores [P-01-44-2058-51-101-99-51]	2019-20	9.91	1.00	8.91	90
		2020-21	9.49	1.15	8.34	88
		2021-22	8.73	2.30	6.43	74
11.	Guarantee Redemption Fund-Transfer to Reserve Fund and Deposits Account (Major Head -8235) [P-01-06-2075-51-797-99-51]	2019-20	167.00	0.00	167.00	100
		2020-21	167.00	0.00	167.00	100
		2021-22	167.00	0.00	167.00	100
12.	Mukhya Mantri Parivar Samridhi Yojana [P-01-06-2075-51-800-88-51]	2019-20	1,500.00	148.65	1,351.35	90
		2020-21	900.60	383.68	516.92	57
		2021-22	823.74	1.64	822.10	100
13.	Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula [P-01-39-4220-60-101-97-51]	2019-20	10.00	0.00	10.00	100
		2020-21	10.00	0.00	10.00	100
		2021-22	10.00	0.00	10.00	100
14.	Performance Linked Outlay (PLO) of - PHC-High Court (PHC-PLO-REV) [P-01-42-2014-51-102-96-51]	2019-20	40.23	0.00	40.23	100
		2020-21	250.00	0.00	250.00	100
		2021-22	31.00	0.00	31.00	100
15.	HBA Advance to Ministers, Dy. Ministers, State Ministers Presiding Officers and State Legislators [P-01-45-7610-51-201-98-51]	2019-20	15.00	1.59	13.41	89
		2020-21	15.00	4.38	10.62	71
		2021-22	15.00	3.60	11.40	76
16.	Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB-PLO-REV) [P-01-15-2217-80-001-91-51]	2019-20	987.00	0.00	987.00	100
		2020-21	247.40	0.00	247.40	100
		2021-22	1,511.46	0.00	1,511.46	100
17.	Strengthening of Fire Services [P-01-15-2217-80-192-98-51]	2019-20	25.00	0.00	25.00	100
		2020-21	60.00	0.00	60.00	100
		2021-22	50.00	0.00	50.00	100

Sr. No.	Scheme	Year	Total	Expenditure	Saving	Per cent of Saving
18.	Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters [P-01-15-2217-80-192-90-51]	2019-20	5.00	0.00	5.00	100
		2020-21	5.00	0.00	5.00	100
		2021-22	5.00	0.00	5.00	100
19.	Deen Dayal Upadhyaya Sewa Basti Utthaan [P-01-15-2217-80-789-94-51]	2019-20	50.00	22.50	27.50	55
		2020-21	35.00	15.43	19.57	56
		2021-22	35.00	1.76	33.24	95
20.	Integrated Waste Land Development Management Project [P-02-32-2501-05-789-99-51]	2019-20	10.00	4.25	5.75	58
		2020-21	10.00	4.40	5.60	56
		2021-22	10.00	0.00	10.00	100
21.	Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) [P-01-32-2515-51-102-96-99]	2019-20	10.00	0.00	10.00	100
		2020-21	30.00	0.00	30.00	100
		2021-22	10.00	0.00	10.00	100
22.	Performance Linked Outlay (PLO) for Power (POW-PLO-REW) [P-01-40-2801-80-001-98-51]	2019-20	1,500.00	0.00	1,500.00	100
		2020-21	242.16	0.00	242.16	100
		2021-22	2,629.81	0.00	2,629.81	100
23.	Grid Connected Rooftop SPV Power Plant Programme [P-01-40-2810-51-101-99-51]	2019-20	50.00	16.02	33.98	68
		2020-21	10.00	3.71	6.29	63
		2021-22	10.00	0.38	9.62	96
24.	Setting up of Science City at Sonipat [P-01-40-5425-51-600-99-51]	2019-20	20.00	0.00	20.00	100
		2020-21	10.00	0.00	10.00	100
		2021-22	10.00	0.00	10.00	100
25.	Executive Engineer under Multipurpose River Project (Comml.) [P-01-24-2700-01-001-91-51]	2019-20	121.70	4.60	117.10	96
		2020-21	114.85	4.91	109.94	96
		2021-22	114.85	5.15	109.70	96
26.	Special Revenue under Multipurpose River Project (Comml.) [P-01-24-2700-01-001-89-51]	2019-20	24.70	1.05	23.65	96
		2020-21	28.09	0.83	27.26	97
		2021-22	29.34	1.13	28.21	96
27.	Superintending Engineer under West Jamuna Canal Project (Comml.) [P-01-24-2700-02-001-92-51]	2019-20	23.55	1.58	21.97	93
		2020-21	25.90	1.12	24.78	96
		2021-22	27.35	0.70	26.65	97
28.	Special Revenue under West Jamuna Canal Project (Comml.) [P-01-24-2700-02-001-89-51]	2019-20	46.02	3.10	42.92	93
		2020-21	45.00	2.46	42.54	95
		2021-22	51.16	1.45	49.71	97
29.	Chief Engineer Non Commercial Irrigation Project (Comml.) [P-01-24-2700-18-001-93-51]	2019-20	7.00	1.48	5.52	79
		2020-21	7.76	0.96	6.80	88
		2021-22	5.58	1.83	3.75	67
30.	Superintending Engineer Non Commercial Irrigation Project (Comml.) [P-01-24-2700-18-001-92-51]	2019-20	5.96	0.61	5.35	90
		2020-21	6.50	0.45	6.05	93
		2021-22	5.55	0.59	4.96	89
31.	Executive Engineer under Non-Commercial Irrigation Project [P-01-24-2700-18-001-91-51]	2019-20	63.56	12.24	51.32	81
		2020-21	79.25	12.11	67.14	85
		2021-22	68.62	15.27	53.35	78
32.	Chief Engineer under Non-Commercial Irrigation Project (Comml.) [P-01-24-2700-80-001-93-51]	2019-20	50.68	11.46	39.22	77
		2020-21	63.74	11.48	52.26	82
		2021-22	98.41	14.31	84.10	85
33.	Grant-in-Aid for Development of Shivalik Area [P-01-04-2705-51-102-99-51]	2019-20	15.00	3.75	11.25	75
		2020-21	12.00	3.00	9.00	75
		2021-22	12.00	3.00	9.00	75
34.	Construction of Canal (SYL) [P-01-24-4700-07-800-98-51]	2019-20	100.00	0.00	100.00	100
		2020-21	100.00	0.00	100.00	100
		2021-22	100.00	4.72	95.28	95
35.	Micro Irrigation under Irrigation Efficiency Scheme under NABARD [P-01-24-4701-07-800-97-51]	2019-20	10.00	0.00	10.00	100
		2020-21	170.00	0.00	170.00	100
		2021-22	150.00	0.00	150.00	100
36.	NSOP UDAN (Non Scheduled Operator Permit [P-01-34-3053-01-190-99-98])	2019-20	10.00	0.00	10.00	100
		2020-21	10.00	0.00	10.00	100
		2021-22	10.00	0.00	10.00	100
37.	Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV) [P-01-34-3055-51-001-97-51]	2019-20	50.00	0.00	50.00	100
		2020-21	5.45	0.00	5.45	100
		2021-22	204.82	0.00	204.82	100
38.	Purchase of Spare Parts, Air Crafts & Other Equipments [P-01-34-5053-60-052-99-51]	2019-20	15.16	0.34	14.82	98
		2020-21	15.16	0.76	14.40	95

Sr. No.	Scheme	Year	Total	Expenditure	Saving	Per cent of Saving
		2021-22	15.16	2.01	13.15	87
39.	Haryana Roadways Depots [P-01-34-5055-51-050-78-51]	2019-20	150.00	59.33	90.67	60
		2020-21	145.00	61.71	83.29	57
		2021-22	130.00	28.53	101.47	78
40.	Haryana Roadways Depots under Acquisition of fleet [P-01-34-5055-51-102-77-51]	2019-20	100.00	4.08	95.92	96
		2020-21	100.00	25.47	74.53	75
		2021-22	100.00	22.02	77.98	78
41.	Performance Linked Outlay(PLO) for Department PWD(B&R) (BAR-PLO-CAP) [P-01-08-4059-80-001-98-51]	2019-20	953.76	0.00	953.76	100
		2020-21	10.00	0.00	10.00	100
		2021-22	1,164.98	0.00	1,164.98	100
42.	Swaran Jayanti scheme for residential complex/Transit flats at sub division level [P-01-08-4216-01-106-76-51]	2019-20	10.00	0.49	9.51	95
		2020-21	10.00	0.80	9.20	92
		2021-22	10.00	4.25	5.75	58
43.	Performance linked outlay (PLO) for Department of Secondary Education (EDS-PLO-REV) [P-01-09-2202-02-001-92-51]	2019-20	30.12	0.00	30.12	100
		2020-21	10.00	0.00	10.00	100
		2021-22	45.00	0.00	45.00	100
44.	Addition & alterations in Govt. Schools [P-01-09-2202-02-053-99-51]	2019-20	188.00	57.02	130.98	70
		2020-21	280.00	64.23	215.77	77
		2021-22	150.00	42.02	107.98	72
45.	Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar [P-01-09-2202-02-105-93-51]	2019-20	13.00	0.00	13.00	100
		2020-21	5.00	0.00	5.00	100
		2021-22	7.00	0.00	7.00	100
46.	Monthly Stipend to BPL students in Classes IX-XII [P-01-09-2202-02-107-87-51]	2019-20	6.00	2.39	3.61	60
		2020-21	5.00	0.00	5.00	100
		2021-22	5.00	0.00	5.00	100
47.	Monthly Stipend to BC-A students in Classes IX-XII [P-01-09-2202-02-107-86-51]	2019-20	40.00	19.52	20.48	51
		2020-21	25.00	0.00	25.00	100
		2021-22	25.00	0.00	25.00	100
48.	Girl Students Transport Safety Scheme [P-01-09-2202-02-107-81-51]	2019-20	10.00	4.58	5.42	54
		2020-21	5.00	0.56	4.44	89
		2021-22	5.00	0.69	4.31	86
49.	University of Health Sciences, Karnal [P-01-13-2210-05-105-74-51]	2019-20	10.00	0.50	9.50	95
		2020-21	10.00	1.00	9.00	90
		2021-22	5.00	1.25	3.75	75
50.	Establishment of Nursing School/ College/MPHW Male [P-01-13-2210-05-105-71-51]	2019-20	10.00	0.61	9.39	94
		2020-21	25.00	5.26	19.74	79
		2021-22	20.00	9.52	10.48	52
51.	Construction of Food and Drug Administration Building [P-02-13-4059-01-051-63-51]	2019-20	13.31	0.07	13.24	99
		2020-21	12.00	0.01	11.99	100
		2021-22	10.00	0.00	10.00	100
52.	Construction Work of Dental College at Nalhar-Construction of Building [P-01-13-4210-03-105-90-99]	2019-20	5.00	0.00	5.00	100
		2020-21	30.00	0.17	29.83	99
		2021-22	5.00	0.00	5.00	100
53.	Construction works of New Government Medical College at Bhiwani [P-02-13-4210-03-105-93-51]	2019-20	100.00	0.00	100.00	100
		2020-21	165.00	0.00	165.00	100
		2021-22	150.00	36.35	113.65	76
54.	Financial Assistance for higher competitive/ entrance exam to SC student [P-01-19-2225-01-277-88-51]	2019-20	10.00	3.24	6.76	68
		2020-21	19.00	5.31	13.69	72
		2021-22	20.00	0.00	20.00	100
55.	Pre-Matric Scholarship to Scheduled Castes students scheme [P-03-19-2225-01-277-68-51]	2019-20	20.00	0.00	20.00	100
		2020-21	5.00	0.00	5.00	100
		2021-22	5.00	0.00	5.00	100
56.	Control of Drug Trafficking and setting up de-addiction Centre in Haryana [P-01-20-2235-02-101-64-51]	2019-20	10.00	1.01	8.99	90
		2020-21	10.00	3.39	6.61	66
		2021-22	10.00	0.00	10.00	100
57.	Ex-Gratia to persons of Central Para Military Forces for gallantry action with terrorists [P-01-22-2235-60-200-77-51]	2019-20	7.62	1.11	6.51	85
		2020-21	7.00	0.40	6.60	94
		2021-22	5.00	0.09	4.91	98
58.	Supplementary Nutrition Programme for Scheduled Castes [P-02-21-2236-02-789-98-51]	2019-20	59.60	11.52	48.08	81
		2020-21	59.60	13.74	45.86	77
		2021-22	59.60	15.63	43.97	74

Sr. No.	Scheme	Year	Total	Expenditure	Saving	Per cent of Saving
59.	Scheme for Poshan Abhiyan [P-02-21-2236-80-102-99-51]	2019-20	98.00	42.91	55.09	56
		2020-21	51.99	20.48	31.51	61
		2021-22	74.49	8.37	66.12	89
60.	Performance Linked Outlay (PLO) for Revenue (FCR-POL-REV) [P-01-04-2245-80-001-95-51]	2019-20	9.46	0.00	9.46	100
		2020-21	51.57	0.00	51.57	100
		2021-22	839.30	0.00	839.30	100
61.	Purchase of Institutional plot for construction of building of Directorate (Swaran Jayanti) [P-01-20-4235-02-101-93-51]	2019-20	15.00	0.24	14.76	98
		2020-21	5.00	0.04	4.96	99
		2021-22	5.00	0.00	5.00	100
62.	Accessible India Campaign Sugamya Bharat Abhiyan (SIPDA) [P-03-20-4235-02-101-92-51]	2019-20	18.00	0.00	18.00	100
		2020-21	18.00	0.75	17.25	96
		2021-22	18.00	0.00	18.00	100
63.	Construction of Anganwadi Centres- NABARD Contribution [P-01-21-4235-02-102-99-99]	2019-20	15.00	0.00	15.00	100
		2020-21	20.00	4.03	15.97	80
		2021-22	20.00	6.39	13.61	68
64.	Construction of Anganwadi centres- State Contribution [P-01-21-4235-02-102-99-98]	2019-20	81.00	6.42	74.58	92
		2020-21	60.00	6.70	53.30	89
		2021-22	40.00	13.19	26.81	67
65.	Construction of Anganwadi Centres [P-02-21-4235-02-102-99-51]	2019-20	20.00	0.00	20.00	100
		2020-21	20.00	2.06	17.94	90
		2021-22	10.00	0.00	10.00	100
66.	Construction of Anganwari Centre [P-01-21-4235-02-789-99-51]	2019-20	15.67	1.51	14.16	90
		2020-21	15.00	0.50	14.50	97
		2021-22	10.00	0.00	10.00	100
67.	Establishment of Haryana Skill Development Mission [P-01-18-2230-03-001-92-51]	2019-20	17.00	3.40	13.60	80
		2020-21	10.20	4.50	5.70	56
		2021-22	240.20	4.50	235.70	98
68.	Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-REV) [P-01-18-2230-03-001-90-51]	2019-20	140.00	0.00	140.00	100
		2020-21	50.00	0.00	50.00	100
		2021-22	39.00	0.00	39.00	100
69.	Performance Linked Outlay (PLO) for Public Health Engineering (PUHPLO- REV) [P-01-38-2215-01-001-89-51]	2019-20	16.06	0.00	16.06	100
		2020-21	365.18	0.00	365.18	100
		2021-22	443.55	0.00	443.55	100
70.	Performance Linked Outlay (PLO) for Police - (POL-PLO-REV) [P-01-36-2055-51-001-97-51]	2019-20	100.00	0.00	100.00	100
		2020-21	95.00	0.19	94.81	100
		2021-22	1,277.11	0.00	1,277.11	100
71.	Modernisation of Prisons [P-01-43-2056-51-800-99-51]	2019-20	35.00	2.05	32.95	94
		2020-21	27.29	7.81	19.48	71
		2021-22	25.01	7.78	17.23	69

Appendix 3.7

(Reference: Paragraph 3.4.3; Page 76)

Detail of Scheme Performance linked outlay in which expenditure was nil

Sr. No.	Scheme	Budget Provision	Supplementary	Total	Saving
1-Vidhan Sabha					
1	Performance Linked Outlay (PLO) of HVS-Haryana Vidhan Sabha (HVS-PLO-REV) [P-01-01-2011-02-103-97-51]	0.50	13.96	14.46	-14.46
2-Governor and Council of Minister					
2	Performance Linked Outlay (PLO) of RJB-PLO-REV [P-01-02-2012-03-090-97-51]	0.10	0.00	0.10	-0.10
3	Performance Linked Outlay (PLO) of CSE-Chief Secretariat Establishment (CSE-PLO-REV) [P-01-02-2013-51-800-97-51]	0.50	0.00	0.50	-0.50
3-General Administration					
4	Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO-REV) [P-01-03-2052-51-090-90-51]	2.00	0.00	2.00	-2.00
5	Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO-REV) [P-01-03-2052-51-090-90-51] Charged	1.00	0.00	1.00	-1.00
4-Revenue					
6	Performance Linked Outlay (PLO) for Revenue (FCR-POL-REV) [P-01-04-2245-80-001-95-51]	0.00*	839.30	839.30	-839.30
6-Finance					
7	Performance Linked Outlay(PLO) of TAA- Treasury and Accounts (TAA-PLO-REV) [P-06-2054-51-095-95-51]	0.01	0.00	0.01	-0.01
8-Building and Roads					
8	Performance Linked Outlay(PLO) for Department PWD(B&R) (BAR-PLO-CAP) [P-01-08-4059-80-001-98-51]	0.00	1,164.98	1,164.98	-1,164.98
9	Performance Linked Outlay (PLO) for PWD (B&R) (BAR-PLO-REV) [P-01-08-2059-80-001-87-51]	0.00	104.50	104.50	-104.50
9-Education					
10	Performance linked outlay (PLO) for Department of Secondary Education (EDS-PLO-REV) [P-01-09-2202-02-001-92-51]	45.00	0.00	45.00	-45.00
11	Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV) [P-01-09-2202-03-001-96-51]	2.00	0.00	2.00	-2.00
12	Performance Linked Outlay (PLO) of EDS Education(Secondary) (EDS-PLO-CAP) [P-01-09-4202-01-202-96-51]	9.91	0.00	9.91	-9.91
10-Technical Education					
13	Performance Linked Outlay (PLO) for Technical Education (TED-PLO-REV) [P-01-10-2203-51-001-89-51]	0.00 ¹	0.00	0.00	0.00
13-Health					
14	Performance Linked Outlay (PLO) for Department of Health (DHS-PLO-REV) [P-01-13-2210-01-001-92-51]	0.00 ¹	0.00	0.00	0.00
15	Performance Linked Outlay (PLO) for Department of AYUSH (AYU-PLO-REV) [P-01-13-2210-02-101-89-51]	0.00*	0.00	0.00	0.00
16	Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO-REV) [P-01-13-2210-05-105-72-51]	0.00	376.28	376.28	-376.28
17	Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA-PLO-REV) [P-01-13-2210-06-104-97-51]	0.00*	1.92	1.92	-1.92
18	Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP) [P-01-13-4210-03-105-86-51]	200.00	160.88	360.88	-360.88
15-Local Government					
19	Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB-PLO-REV) [P-01-15-2217-80-001-91-51]	10.00	1,501.46	1,511.46	-1,511.46
20	Performance Linked Outlay (PLO) of DLB-Director Urban Local Bodies (CAP) [P-01-15-4217-60-001-98-51]	0.00	0.00*	0.00	0.00
16-Labour					
21	Performance Linked Outlay (PLO) of LAB-Labour (LAB-PLO-REV) [P-01-16-2230-01-001-94-51]	0.00	0.45	0.45	-0.45
17-Employment					
22	Performance Linked Outlay (PLO) for Employment (EMP-PLO-REV) [P-01-17-2230-02-001-97-51]	0.00	28.30	28.30	-28.30

1 Amount is only ₹ 1000.

Sr. No.	Scheme	Budget Provision	Supplementary	Total	Saving
18-Industrial Training					
23	Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-REV) [P-01-18-2230-03-001-90-51]	30.00	9.00	39.00	-39.00
24-Irrigation					
24	Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP) [P-01-24-4700-80-800-98-51]	10.00	0.00	10.00	-10.00
27-Agriculture					
25	Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO-REV) [P-01-27-2401-51-001-94-51]	0.01	0.00	0.01	-0.01
28-Animal Husbandry & Dairy Development					
26	Performance Linked Outlay (PLO) for Animal Husbandry (ANH-PLO-REV) [P-01-28-2403-51-001-92-51]	0.01	0.00	0.01	-0.01
27	Performance Linked Outlay (PLO) for Animal Husbandry (ANH-PLO-CAP) [P-01-28-4403-51-101-98-51]	0.01	0.00	0.01	-0.01
29-Fisheries					
28	Performance Linked Outlay (PLO) for Fisheries (FIS-PLO-REV) [P-01-29-2405-51-001-95-51]	0.01	0.00	0.01	-0.01
30-Forest & Wild Life					
29	Performance Linked Outlay (PLO) for Forest (FRT-PLO-REV) [P-01-30-2406-01-001-94-51]	24.00	58.70	82.70	-82.70
31-Ecology and Environment					
30	Performance Linked Outlay (PLO) for ENV-Environment (ENV-PLO-REV) [P-01-31-3435-03-001-96-51]	0.00	1.71	1.71	-1.71
32-Rural and Community Development					
31	Performance Linked Outlay (PLO) for Rural Development (RUD-PLO-REV) [P-01-32-2501-03-001-97-51]	0.01	0.00	0.01	-0.01
32	Performance Linked Outlay (PLO) for Development and Panchayat (DEV-PLO-REV) [P-01-32-2515-51-001-96-51]	0.01	0.00	0.01	-0.01
33	Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) [P-01-32-4515-51-101-98-51]	0.01	0.00	0.01	-0.01
34-Transport					
34	Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV) [P-01-34-3055-51-001-97-51]	26.70	178.12	204.82	-204.82
35-Tourism					
35	Performance Linked Outlay (PLO) for Tourism (TOR-PLO-REV) [P-01-35-3452-80-001-96-51]	20.00	2.48	22.48	-22.48
36	Performance Linked Outlay (PLO) for Tourism (TOR-PLO-CAP) [P-01-35-5452-80-800-86-51]	0.00	42.35	42.35	-42.35
36-Home					
37	Performance Linked Outlay (PLO) for Police - (POL-PLO-REV) [P-01-36-2055-51-001-97-51]	1.00	1,276.11	1,277.11	-1,277.11
38-Public Health and Water Supply					
38	Performance Linked Outlay (PLO) for Public Health Engineering (PUH-PLO-REV) [P-01-38-2215-01-001-89-51]	1.00	442.55	443.55	-443.55
39	Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP) [P-01-38-4215-01-800-96-51]	0.00	858.45	858.45	-858.45
39-Information and Publicity					
40	Performance Linked Outlay (PLO) for Department of Public Relations (PUR-PLO-REV) [P-01-39-2220-01-001-97-51]	5.00	0.00	5.00	-5.00
40-Energy and Power					
41	Performance Linked Outlay (PLO) for Power (POW-PLO-REV) [P-01-40-2801-80-001-98-51]	0.00	2,629.81	2,629.81	-2,629.81
42	Performance Linked Outlay (PLO) for Science and Technology (SCT-PLO-REV) [P-01-40-3425-60-001-83-51]	0.00	265.00	265.00	-265.00
42-Administration of Justice					
43	Performance Linked Outlay (PLO) of - PHC-High Court (PHC-PLO-REV) [P-01-42-2014-51-102-96-51]	21.00	10.00	31.00	-31.00
43-Prisons					
44	Performance Linked Outlay (PLO) of PRI-Prisons (PRI-PLO-REV) [P-01-43-2056-51-001-97-51]	0.20	22.30	22.50	-22.50
Total		409.99	9,988.61	10,398.60	-10,398.60

Appendix 3.8

(Reference: Paragraph 3.4.4; Page 76)

Details showing rush of expenditure in last quarter/month of the year where expenditure exceeding ₹ 10 crore and also more than 50 per cent of the total expenditure

(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2022	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	3-General Administration	2051-Public Service Commission	188.87	95.36	51	33.13	18
2.		4047-Capital Outlay on Other Fiscal Services	10.10	10.10	100	0.00	0
3.		4059-Capital outlay on Public Works	32.50	20.00	62	20.00	62
4.	4-Revenue	2030-Stamps and Registration	21.69	15.90	73	9.96	46
5.	6-Finance	2048-Appropriation for Reduction or Avoidance of Debt	500.00	500.00	100	500.00	100
6.	7-Planning and Statistics	3451-Secretariat- Economic Services	90.83	76.17	84	1.56	2
7.		5475- Capital outlay on other General Economic Services	250.74	208.59	83	160.00	64
8.	8-Buildings and Roads	3054- Roads and Bridges	866.40	548.50	63	502.03	58
9.		4059-Capital outlay on Public Works	166.86	101.33	61	92.86	56
10.	14-Urban Development	4217- Capital Outlay on Urban Development	2,015.28	1,015.28	51	994.48	49
11.	15-Local Government	2070-Other Administrative Services	13.01	11.25	86	10.05	77
12.	21-Women and Child Development	4235-Capital Outlay on Social Security and Welfare	55.72	34.82	62	4.81	9
13.	22-Welfare of Ex-Servicemen	2235- Social Security and Welfare	219.10	140.74	64	8.95	4
14.	24-Irrigation	2701-Medium Irrigation	216.53	196.92	91	186.78	86
15.		4700-Capital Outlay on Major Irrigation	962.27	545.50	57	436.14	45
16.		4701-Capital Outlay on Medium Irrigation	524.66	316.32	60	266.59	51
17.	25-Industries	4851-Capital Outlay on Village and Small Industries	14.53	12.02	83	0.00	0
18.	26-Mines and Geology	2853-Non-Ferrous Mining and Metallurgical Industries	109.91	58.24	53	3.83	3
19.	30-Forest and Wild Life	2402-Soil and Water Conservation	33.04	17.54	53	8.72	26
20.	33-Co-Operation	4425-Capital outlay on Co-Operation	112.12	97.85	87	62.05	55
21.	35-Tourism	3452-Tourism	51.95	28.10	54	15.78	30
22.	36-Home	2070- Other Administrative Services	44.23	22.61	51	7.71	17
23.	38-Public Health and water Supply	4711-Capital Outlay on Flood Control Project	32.77	23.93	73	23.69	72
24.	40-Energy and Power	2801-Power	6,749.31	4,300.99	64	3,538.11	52
		Total	13,282.42	8,398.06	63	6,887.23	52

Appendix 3.9

(Reference: Paragraph 3.5.1.2 (iii); Page 79)

Grant No. 6 - FINANCE -Surrender of entire budget provision

(₹ in crore)

Sr. No.	Head	Budget	Un-utilized grants
1	2075-797-99-Guarantee Redemption Fund	167.00	167.00
2	2235-60-105-99-Mukhyamantri Haryana Karmachari Durghatna Bima Yojna	0.50	0.50
3	3475-115-98 E-mitra Farmers Financial Service Scheme	30.00	30.00
4	3475-115-99 Grants-in-Aid to Haryana State Financial Services Limited	0.05	0.05
5	3475-797-99 Development and Welfare fund (Capital Construction fund)	8,585.00	8,585.00
6	3475-800-97-96 Payment of Interest subvention of loan for unorganised workers under Atma Nirbhar Scheme	0.03	0.03
7	3475-800-98-Credit Guarantee for Higher Education Loan	0.03	0.03
8	4059-01-051-60-Construction of Vitt Bhawan	10.00	10.00
9	4059-60-051-72-Treasury and Accounts Administrations	0.32	0.32
	Total	8,792.93	8,792.93

Appendix 3.10**(Reference: Paragraph 3.5.1.2 (iv); Page 80)****Detail of surrendered funds through Re-appropriation order****(₹ in crore)**

Sr. No.	Major Head	Budget provision	Expenditure	Surrender amount
1	3475-Other General Economic services	8,615.44	0.39	(-) 8,615.15
2	2235-Social Security and Welfare	0.50	0	(-) 0.50
3	2075-Miscellaneous General Services	990.74	1.64	(-) 989.10
4	2071-Pensions and other Retirement Benefits	9,200.00	10,616.71	787.41
5	2054-Treasury and Accounts Administration	93.48	92.36	(-) 14.07
6	2047-Other Fiscal Services	1.99	1.82	(-) 0.18
7	4059-Capital Outlay on Public Works	10.32	0	(-) 10.32
8	4885-Capital Outlay on Industries and Minerals	0.00	8.00	8.00
9	2049-Interest Payments	19,776.42	18,361.60	(-) 18,923.40
10	2048-Appropriation for reduction or avoidance of debt	600.00	500.00	(-) 600.00
Total		39,288.89	29,582.52	(-) 28,357.31

Appendix 3.11

(Reference: Paragraph 3.5.2.3 (ii); Page 82)

Statement showing details of entire provision surrendered under Grant 13-Health

		(Amount in ₹)			
Sr. No.	Health Scheme	Original Budget (O)	Supplementary provision (S)	Total provision (O+S)	Re-appropriation
1	P-01-13-2210-01-001-92-51-R-V- Performance Linked Outlay (PLO) for Department of Health (DHS-PLO-REV)	1,00,000	0	1,00,000	-1,00,000
2	P-01-13-2210-01-001-93-51-R-V- Implementation of Recommendation of Haryana Governance Reform Authority (HGRA) by Health	1,00,000	0	1,00,000	-1,00,000
3	P-01-13-2210-01-110-43-51-R-V- Implementation of NPCDCS (National Programme for Prevention and Control of Cancer and Stroke) and NPHE. (National Programme for Health Care for Elderly)	1,00,000	0	1,00,000	-1,00,000
4	P-01-13-2210-01-110-70-51-N-V- Upgradation of Standards of Administration Central Finance Commission	1,42,00,00,000	0	1,42,00,00,000	-1,42,00,00,000
5	P-01-13-2210-02-101-89-51-Performance Linked Outlay (PLO) for Department of AYUSH (AYU-PLO-REV)	1,00,000	0	1,00,000	-1,00,000
6	P-01-13-2210-02-101-90-51 Implementation of recommendation of Haryana Governance Reform Authority(HGRA) by AYUSH	1,00,000	0	1,00,000	-1,00,000
7	P-01-13-2210-03-792-51-R-V- Irrecoverable Loans Written Off	1,00,000	0	1,00,000	-1,00,000
8	P-01-13-2210-05-105-72-51-R-V-Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO-REV)	0	3,76,28,02,000	3,76,28,02,000	-3,76,28,02,000
9	P-01-13-2210-06-104-97-51-R-V- Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA-PLO-REV)	1,00,000	1,91,50,000	1,91,51,000	-1,91,51,000
10	P-01-13-2210-80-800-96-51-N-V- Strengthening of Civil Registration System	1,00,000	0	1,00,000	-1,00,000
11	P-01-13-2210-80-800-97-51-N-V- Strengthening of O/o the Chief Registrar of Death & Birth	1,00,000	0	1,00,000	-1,00,000
12	P-03-13-4210-03-101-90-51-N-V- Construction of Buildings under Swaran Jayanti Yojna	7,00,00,000	0	7,00,00,000	-7,00,00,000
13	P-03-13-4210-03-105-82-51-N-V- Construction of Government Medical College, Yamuna Nagar	1,00,000	0	1,00,000	-1,00,000
14	P-03-13-4210-03-105-83-51-N-V- Construction of Government Medical College, Kaithal	1,00,000	0	1,00,000	-1,00,000
15	P-03-13-4210-03-105-84-51-N-V- Construction of Government Medical College, Sirsa	1,00,000	0	1,00,000	-1,00,000
16	P-03-13-4210-03-105-86-51-N-V- Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP)	2,00,00,00,000	1,60,88,00,000	3,60,88,00,000	-3,60,88,00,000
17	P-03-13-4210-04-105-87-51-N-V- Construction work AIIMS, Manethi (Rewari)	50,00,00,000	0	50,00,00,000	-50,00,00,000
18	P-03-13-4210-04-105-90-99-N-V- Construction work of Dental College at Nalhar	5,00,00,000	0	5,00,00,000	-5,00,00,000
19	P-03-13-4210-04-107-99-51-N-V- Strengthening of State Drug Regulatory System	2,00,00,000	0	2,00,00,000	-2,00,00,000
20	4059-01-051-63 Construction of Food and Drug Administration Building	10,00,00,000	0	10,00,00,000	-10,00,00,000
21	4059-01-051-65 Construction work of Directorate of Medical Education & Research Haryana (Panchkula)	10,00,00,000	0	10,00,00,000	-10,00,00,000
	Total	4,26,07,05,000	5,39,07,52,000	9,65,14,57,000	-9,65,14,57,000

Appendix 3.12

(Reference: Paragraph 3.5.2.3 (ii); Page 83)

Details of saving which was not surrendered for the year 2021-22

(₹ in crore)

Sr. No.	Name of Unit	DDO code	Major Head of A/c	Budget allocated	Expenditure incurred	Balance Amount	Percentage of Balance amount
1	Director/SAO Medical Education & Research Haryana, Panchkula	1163	2210 & 4210	1,368.92	1,180.72	188.20	14
2	Director/SMO Kalpana Chawla Government Medical College, Karnal	1203	2210	165.03	140.46	24.57	15
3	Director General Health Services, Haryana, Panchkula	1342	2211	4.18	4.18	0.00	0
4	Director, Sh. Atal Bihari Vajpayee Government Medical College, Chhainsa, Faridabad	1148	2210 & 4210	87.40	57.72	29.68	34
5	Senior Medical officer, Government Civil Hospital, Sector 6, Panchkula	1149	2210	48.42	48.11	0.31	1
6	Chief Medical Officer, Bhiwani	1152	2210	28.99	24.12	4.87	17
7	Civil Surgeon, Kurukshetra	1152	2210	17.99	17.51	0.48	3
8	Medical Supdt/Sr. Medical Officer General/Civil Hospital Panipat	1153	2210 & 2211	20.49	20.43	0.06	0
9	Senior Medical Officer, Primary Health Centre, Gharaunda	1149	2210 & 2211	8.88	8.77	0.11	1
10	Senior Medical Officer, Community Health centre, Ratia	1149	2210 & 2211	9.50	9.48	0.02	0
11	Budget officer, Director General, Health services	1142	2210	2,360.20	2,063.34	296.86	13
Grand Total				4,120.00	3,574.84	545.16	13

Appendix 3.13**(Reference: Paragraph 3.5.2.3 (iii); Page 83)****Detail of Schemes granted Unnecessary Supplementary Grants****(₹ in crore)**

Sr. No.	Name of Scheme	Original	Supplementary	Expenditure	Percentage expenditure
1	P-01-13-2210-01-110-96-51-N-V- Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions	203.00	10.00	196.08	96.59
2	P-02-13-2210-01-200-98-51-N-V- National Urban Health Mission	42.00	10.00	41.13	97.93
3	P-01-13-2210-05-105-72-51-R-V- Performance Linked Outlay (PLO) for Department of Medical Education & Research (MER-PLO-REV)	0.00	376.28	0.00	0.00
4	P-01-13-2210-06-104-97-51-R-V- Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA-PLO-REV)	0.00	1.92	0.00	0.00
5	P-03-13-4210-03-105-86-51-N-V- Performance Linked Outlay (PLO) for Department of Medical Education & Research (MER-PLO-REV)	200.00	160.88	0.00	0.00
	Total	445.00	559.08	237.21	53.30

Appendix 3.14
(Reference: Paragraph 3.5.2.3 (v); Page 84)
Details of Surrendered amount on 31 March 2022

Sr. No.	Health Scheme	(Amount in ₹)		
		Saving Amount	Excess Amount	Surrendered Amount
1	P-01-13-2210-01-001-92-51-R-V- Performance Linked Outlay (PLO) for Department of Health (DHS-PLO-REV)	1,000	0	1,000
2	P-01-13-2210-01-001-93-51-R-V- Implementation of Recommendation of Haryana Governance Reform Authority (HGRA) by Health	1,00,000	0	1,00,000
3	P-01-13-2210-01-001-98-51-R-V- District Staff - Continuation of Staff for Civil Surgeons	1,35,88,391	3,31,61,512	-1,95,73,121
4	P-01-13-2210-01-001-99-51-R-C- Headquarter staff-Improvement & Strengthening of Health Directorate	14,42,000	0	14,42,000
5	P-01-13-2210-01-001-99-51-R-V- Headquarter staff-Improvement & Strengthening of Health Directorate	22,68,479	6,89,73,917	-6,67,05,438
6	P-01-13-2210-01-102-98-98-District Staff -Establishment Expenses	36,65,93,934	8,28,14,990	28,37,78,944
7	P-01-13-2210-01-102-99-Headquarter Staff	1,31,70,239	15,48,494	1,16,21,745
8	P-01-13-2210-01-110-38-99-N-V- Mukhyamantri Mufti Ilaaj Yojna - Under Public Private Partnership (PPP)	13,50,00,000	0	13,50,00,000
9	P-01-13-2210-01-110-46-51-N-V- Out Sourcing of Support Service	0	25,74,49,789	-25,74,49,789
10	P-01-13-2210-01-110-49-51-R-V- Strengthening of Urban Hospitals and Dispensaries	1,08,22,56,334	39,38,11,994	68,84,44,340
11	P-01-13-2210-01-110-64-51-N-V- Grant-in-aid to Haryana Blood Transfusing Council Renamed as Grant-in-aid to various Health Institutions	1,59,18,000	0	1,59,18,000
12	P-01-13-2210-01-110-65-51-N-V- Devi Rupak Rashtriya Urthan Evam Parivar Kalyan Yojna	23,20,824	0	23,20,824
13	P-01-13-2210-01-110-96-51-N-V- Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions	16,92,37,303	0	16,92,37,303
14	P-01-13-2210-02-101-89-51 Performance Linked outlay (PLO) for Department of Ayush (AYU-POLO-REV)	1,000	0	1,000
15	P-01-13-2210-02-101-90-51 Implementation of recommendation of Haryana Governance Reform Authority (HGRA) by AYUSH	1,000	0	1,000
16	P-01-13-2210-02-101-92-98 Strengthening of District Ayurveda Offices- Establishment Expenses	6,20,08,553	16,03,818	6,04,04,735
17	P-01-13-2210-02-101-93-51 Strengthening of Directorate of AYUSH at Head Quarter	1,89,72,320	34,31,951	1,55,40,369
18	P-01-13-2210-02-101-93-51 Strengthening of Directorate of AYUSH at Head Quarter	30,00,000	0	30,00,000
19	P-01-13-2210-02-102-99-51 Opening/Continuation of Homeopathic Dispensaries	27,05,655	0	27,05,655
20	P-01-13-2210-03-110-99-51-R-V- Continuation of Rural Hospital and Dispensary Renamed as Rural Health Service	38,81,48,505	14,33,52,676	24,47,95,829
21	P-01-13-2210-03-789-99-51-N-V- Jananee Suraksha Yojna for Scheduled Castes	1,37,70,000	0	1,37,70,000
22	P-01-13-2210-03-792-51-51-R-V- Irrecoverable Loans Written Off	1,000	0	1,000
23	P-01-13-2210-04-101-86-51-R-V- Strengthening of Ayurvedic/Unani/Homeopathic Dispensaries /Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	18,46,10,081	6,14,84,499	12,31,25,582
24	P-01-13-2210-04-101-90-51-R-V- Health Awareness through ISM and H through fairs with Medical camps	1,12,48,812	0	1,12,48,812
25	P-01-13-2210-04-101-94-51-R-V- GIA to various Institutions/Gram Panchayats	2,36,85,700	0	2,36,85,700
26	P-01-13-2210-04-102-97-51-R-V- Continuous of Homeopathic Dispensary	1,65,79,765	0	1,65,79,765
27	P-01-13-2210-04-103-98-51-R-V- Unani	84,74,448	24,22,548	60,51,900
28	P-01-13-2210-05-101-86-51-R-V- Shri Krishna Ayush University Kurukshetra	3,54,25,000	0	3,54,25,000
29	P-01-13-2210-05-101-88-51-R-V- Continuation/Improvement of Govt. Ayurvedic College/Govt. Ayurvedic Pharmacy/Drug Testing Laboratory, Kurukshetra and ISM&R Institute Panchkula	2,47,72,303	23,24,084	2,24,48,219

Sr. No.	Health Scheme	Saving Amount	Excess Amount	Surrendered Amount
30	P-01-13-2210-05-101-89-51-R-V- Strengthening/improvement of Shri Krishna Govt. Ayurvedic College Kurukshetra and ISM&R Institute, Panchkula	4,36,38,266	0	4,36,38,266
31	P-01-13-2210-05-105-70-51-R-V- Establishment of Government Medical College, Chhainsa (Faridabad)	21,83,41,719	8,85,55,927	12,97,85,792
32	P-01-13-2210-05-105-71-51-R-V- Establishment of Nursing School/ College/MPHW, Male	11,09,02,539	61,39,472	10,47,63,067
33	P-01-13-2210-05-105-72-51-R-V- Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO-REV)	3,76,28,02,000	0	3,76,28,02,000
34	P-01-13-2210-05-105-74-51-R-V- University of Health Science, Karnal	3,75,00,000	0	3,75,00,000
35	P-01-13-2210-05-105-76-95-51-R-V- Government Medical College, Chhainsa (Faridabad)	1,85,28,046	0	1,85,28,046
36	P-01-13-2210-05-105-76-96-51-R-V- BPS Government Medical College for Women Khanpur Kalan, Sonapat	1,61,08,931	0	1,61,08,931
37	P-01-13-2210-05-105-76-98-51-R-V- SHKM Govt. Medical College, Nalhar, Mewat	0	3,74,61,454	-3,74,61,454
38	P-01-13-2210-05-105-76-99-51-R-V- Mukhya Mantri Muft Ilaj Yojana for Medical Education & Research -Kalpana Chawla Govt. Medical College, Karnal	0	8,71,66,306	-8,71,66,306
39	P-01-13-2210-05-105-78-51-R-V- Establishment of Kalpana Chawala Medical College, Karnal	6,47,16,543	23,21,69,995	-16,74,53,452
40	P-01-13-2210-05-105-81-51-R-V- Establishment of Mewat Medical College at Nelhar	16,67,91,066	37,25,49,534	-20,57,58,468
41	P-01-13-2210-05-105-82-51-R-V- Establishment of BPS Woman Medical College Khanpur Kalan (Sonapat)	5,87,76,254	3,73,14,470	2,14,61,784
42	P-01-13-2210-05-105-83-51-R-V- Establishment Office of the Director, Research and Medical Education, Haryana	2,47,92,184	45,33,767	2,02,58,417
43	P-01-13-2210-05-105-94-51-R-V- Maharaja Agarsen Institute of Medical Research and Education, Agroha	0	5,74,70,661	-5,74,70,661
44	P-01-13-2210-06-101-99-51-R-V- Malaria	18,13,45,692	12,15,26,106	5,98,19,586
45	P-01-13-2210-06-102-99-51-R-V- Public Analyst and Food Inspector	4,70,714	1,51,67,156	-1,46,96,442
46	P-01-13-2210-06-104-45-51-R-V- Establishment of Department of Food & Drug Administration	27,47,832	68,05,505	-40,57,673
47	P-01-13-2210-06-104-97-51-R-V- Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA-PLO-REV)	1,91,51,000	0	1,91,51,000
48	P-01-13-2210-06-104-98-51-R-V- Drug Control Programme	74,39,308	35,27,121	39,12,187
49	P-01-13-2210-06-107-99-51-R-V- Laboratories	88,46,501	18,87,546	69,58,955
50	P-01-13-2210-80-199-97-51-R-V- Cashless Medical treatment to employees, pensioners and their dependents by AB-HHPA (Ayushman Bharat- Haryana Health Protection Authority)	1,50,00,000	0	1,50,00,000
51	P-01-13-2210-80-199-98-99-N-V- National Health Mission -Assuring Total Anaemia Limit (ATAL) Abhiyaan Renamed as ATAL Swasthya Abhiyaan	94,41,00,000	0	94,41,00,000
52	P-01-13-2210-80-800-96-51-N-V- Strengthening of Civil Registration System	1,00,000	0	1,00,000
53	P-02-13-2210-01-110-43-51-N-V- Implementation of NPCDCS (National Programme for Prevention and Control of Cancer and Stroke) and NPHCE. (National Programme for Health Care for Elderly)	1,00,000	0	1,00,000
54	P-02-13-2210-01-200-98-51-N-V- National Urban Health Mission	10,87,00,000	0	10,87,00,000
55	P-02-13-2210-03-103-84-51-N-V- Grant-in-aid under NRHM	1,13,84,11,201	0	1,13,84,11,201
56	P-02-13-2210-04-101-81-51-N-V- GIA to State Ayush Society, Haryana for National Ayush Mission	38,70,49,600	0	38,70,49,600
57	P-03-13-2210-01-110-70-51-N-V- Upgradation of Standards of Administration Central Finance Commission	1,42,00,00,000	0	1,42,00,00,000
58	P-03-13-2210-06-101-86-51-N-V- National Goitre Control Programme	1,35,000	0	1,35,000
59	P-03-13-2210-80-800-97-51-N-V- Strengthening of the Office of the Chief Registrar of Death & Birth	1,00,000	0	1,00,000
	Total	12,83,68,95,042	2,12,46,55,292	10,71,22,39,750
	Saving Charged	-14,42,000		-14,42,000
	Grand Total Voted Saving 2210	12,83,54,53,042		10,71,07,97,750
4210 Head				
1	P-01-13-4210-01-110-99-51-N-V- Building Renamed as Infrastructure/Administrative Expenses	12,48,111	0	12,48,111
2	P-01-13-4210-03-101-90-51-N-V- Construction of Buildings under Swaran Jayanti Yojna	7,00,00,000	0	7,00,00,000

Sr. No.	Health Scheme	Saving Amount	Excess Amount	Surrendered Amount
3	P-01-13-4210-03-101-91-51-N-V- Construction of building of Govt Ayurvedic Colleges/Hospitals	12,40,66,422	0	12,40,66,422
4	P-01-13-4210-03-101-92-51-N-V- Construction/Repair of building of Govt. Ayurvedic/Unani/Homeopathic Dispensaries	6,36,07,069	0	6,36,07,069
5	P-01-13-4210-03-101-98-51-N-V- Construction of Building of Government Institute of ISM&R Panchkula and Directorate of Ayurveda in the Campus of Institute	44,91,118	0	44,91,118
6	P-01-13-4210-03-105-85-51-N-V- Establishment of Government Medical College, Chhainsa (Faridabad)	0	10,54,63,600	-10,54,63,600
7	P-01-13-4210-03-105-86-51-N-V- Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP)	3,60,88,00,000	0	3,60,88,00,000
8	P-01-13-4210-03-105-87-51-N-V- Construction work AIIMS, Manethi (Rewari)	50,00,00,000	0	50,00,00,000
9	P-01-13-4210-03-105-88-51-N-V- Government Medical College and Hospital in Mohindergarh (at Narnaul)	90,00,00,000	0	90,00,00,000
10	P-01-13-4210-03-105-90-99-N-V- Construction Work of Dental College at Nalhar-Construction of Building	5,00,00,000	0	5,00,00,000
11	P-01-13-4210-03-105-92-99-N-V- Construction work of University of Health Sciences, Karnal-Construction of Building	0	81,13,38,653	-81,13,38,653
12	P-01-13-4210-03-105-94-51-N-V- Construction works of New Government Medical College at Jind	30,00,00,000	0	30,00,00,000
13	P-01-13-4210-03-105-96-51-N-V- Construction of Kalpana Chawla Government Medical College Karnal	15,00,00,000	0	15,00,00,000
14	P-01-13-4210-03-105-97-98-N-V- Construction of BPS Women Medical College Khanpur Kalan (Sonapat)	0	15,65,38,090	-15,65,38,090
15	P-01-13-4210-03-105-98-97-N-V- Construction of Building (State Contribution)	0	70,33,00,000	-70,33,00,000
16	P-02-13-4210-03-105-82-51-N-V- Construction of Government Medical College, Yamuna Nagar	1,00,000	0	1,00,000
17	P-02-13-4210-03-105-83-51-N-V- Construction of Government Medical College, Kaithal	1,00,000	0	1,00,000
18	P-02-13-4210-03-105-84-51-N-V- Construction of Government Medical College, Sirsa	1,00,000	0	1,00,000
19	P-02-13-4210-03-105-93-51-N-V- Construction works of New Government Medical College at Bhiwani	1,13,64,94,548	0	1,13,64,94,548
20	P-02-13-4210-04-107-99-51-N-V- Strengthening of State Drug Regulatory System	2,00,00,000	0	2,00,00,000
Total		6,92,90,07,268	1,77,66,40,343	5,15,23,66,925
Head 2211				
1	2211-001-97 Child Survival Safe Motherhood	5,50,76,746	0	5,50,76,746
2	2211-001-98 District Family Planning Bureau	10,59,48,684	0	10,59,48,684
3	2211-001-99 State Family Planning Bureau	2,43,52,640	0	2,43,52,640
4	2211-003-95 MPW Training School (Male), Rohtak	78,66,070	0	78,66,070
5	2211-003-96 Promotional Training School for MPW (Female), Bhiwani	50,47,573	0	50,47,573
6	2211-003-98 Training of A.N.Ms	8,97,57,938	0	8,97,57,938
7	2211-003-99 Regional Family Planning Training Centre Rohtak	1,03,27,558	0	1,03,27,558
8	2211-101-98 Sub Centres	31,96,49,548	0	31,96,49,548
9	2211-102-99 Urban Family Welfare Services	2,46,00,225	0	2,46,00,225
10	2211-103-99 Immunization Programme	0	12,06,92,000	-12,06,92,000
11	2211-200-99 Conventional Contraceptives	99,20,950	0	99,20,950
Total		65,25,47,932	12,06,92,000	53,18,55,932
Head 4059				
1	4059-01-051-63 Construction of Food and Drug Administration Building	10,00,00,000	0	10,00,00,000
2	4059-01-051-65 Construction work of Directorate of Medical Education & Research Haryana (Panchkula)	10,00,00,000	0	10,00,00,000
Total		20,00,00,000	0	20,00,00,000
G. Total of Head 2210+4210+2211+4059		20,61,84,50,242	4,02,19,87,635	16,59,64,62,607

Appendix 3.15
(Reference: Paragraph 3.5.2.3 (vi); Page 84)
List of pending Utilisation Certificates as on 31 March 2022

Sr. No	Government Sanctioned No	File /Letter No	Date	Grantee Name/ office	Purpose	Amount of Grant-in-Aid (Amount in ₹)
1	23/21/2018-4-HB-III dated 28 May 2020	32/155(NAPS) Audit/2020/1818-21	04 August 2020	DHS (HMD)	For training of Medical & Paramedical staff under National Apprentices Promotion Scheme	7,30,96,000
2	23/74/2020-4-HB-III dated 13 July 2020	32/150(Grant)-Audit-2020/1869	11 August 2020	DD (NCD)	For setting up TCCC at Ambala	31,88,00,000
3	23/55/2020-4-HB III dated 17 November 2020	32/143(Grant)/Audit/4047-50	07 December 2020	Director (F &A) NHM	ATAL Janani Vahini Sewa	23,25,00,000
4	23/50/2020-4 HB-III dated 17 October 2020	32/143(Grant)2020/3098-3102	12 November 2020	Director (F &A) NHM	Various activities covered under NHM (Center+State Share)	4,08,00,000
5	23/63/2020-4-HB-III dated 21 January 2021	32/143(Grant)/Audit/48-51	05 January 2021	Director (F &A) NHM	Various activities covered under NHM (Center+ State Share)	72,00,000
Total						67,23,96,000

Appendix 3.16

(Reference: Paragraph 3.5.2.3 (vi); Page 84)

Details of Utilisation certificates in respect of Grant No 13- Health which were outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of DDO	Name of the Scheme	Advances given to	Advance amount	Outstanding UC	Remarks
1	Civil Surgeon, Kurukshetra	Construction work	PWD	30.21	30.21	Pending due to non-completion of work
2	Kalpana Chawla Govt Medical College, Karnal	4210-03-105-96-51-13 P-01- NV Construction of Kalpana Chwala Medical College, Karnal	Faridabad Medical College	86.06	86.06	(i) ₹ 19.20 crore and ₹ 56 crore during 2019-20, (ii) ₹ 10.35 crore, ₹ 0.51 crore during 2020-21
			HPHC, Panchkula	5.20	0.20	₹ 0.20 crore during 2020-21
Total				121.47	116.47	

Appendix 3.17
(Reference: Paragraph 3.5.2.3 (vii); Page 85)
Central and State wise interest on account of DDOs

Sr. No.	Name of DDO	DDO code	Name of Scheme	Interest earned during 2021-22	Bank balance as on 31 March 2022	Remarks
Centrally Sponsored Schemes						
1	Director/SMO Kalpana Chawla Government Medical College, Kamal	1203	Medical College and Hospital Welfare Society	31,07,619	14,54,22,479	This is College Society Bank account but funds from Central Grants i.e. Lakshya and establishment of ICU/HDU from funds of NHM was also deposited in this bank account. ₹ 10572454/- was deposited in 0049-04-107-91-51 on 07 September 2022.
2	Senior Medical Officer, Community Health centre, Ratia	1149	Jan Aushadhi Kendra	14,269	8,93,639	Central Government Scheme
			Ayushman Bharat	5,35,219	2,31,51,599	Central Government Scheme
			Multi-Disciplinary research unit. By department of Health Ministry of Health & Family Welfare, Govt of India	3,08,854	1,28,08,854	Central Government Scheme
			Ayushman Bharat	524	1,963	Central Government Scheme
Total (A)				39,66,485	18,22,78,534	
State Schemes						
3	Director, Sh. Atal Bihari Vajpayee Government Medical college, Chhainsa, Faridabad	1148	College current Account	0	11,90,745	Interest was not being earned due to current account whereas Govt. receipt of electricity charges of amount of ₹ 193200 was deposited in this account.
4	Senior Medical Officer, Government Civil Hospital, Sector 6, Panchkula	1149	MMIY	43,163	13,98,444	-
5	Chief Medical Officer, Bhiwani	1152	MMIY PPP	59,551 2,037	23,848 2,019	- -
6	Civil Surgeon, Kurukshetra	1152	MMIY	1,82,509	30,97,175	-
7	Medical Supdt/Sr. Medical Officer General/Civil Hospital Panipat		MMIY PPP	39,976 0	42,06,224 1,66,985	- -
8	Senior Medical Officer, Primary Health Centre, Gharaunda	1149	MMIY	40	24,210	-
9	Senior Medical Officer, Community Health centre, Ratia	1149	MMIY	3,169	2,12,440	-
Total (B)				3,30,445	1,03,22,090	
Grand Total (A+B)				42,96,930	19,26,19,661	

Appendix 3.18
(Reference: Paragraph 3.5.3.2 (ii); Page 88)
Details of schemes in which saving was more than 50 per cent

Sr. No	Scheme	Total (Budget + Supplementary)	Expenditure	Saving/ excess 2021-22	Per cent
1	P-01-32-2515-51-101-89-51-N-V- Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,375.00	0.00	1,375.00	100.00
2	P-01-32-2515-51-789-87-51-N-V- Financial Assistance to Scheduled Castes Under State Finance Commission	340.00	0.00	340.00	100.00
3	P-02-32-2515-51-106-97-51-N-V- Shyam Prasad Mukherjee Rurban Mission (SPMRM)	166.00	0.00	166.00	100.00
4	P-02-32-2515-51-101-81-51-N-V- Rashtriya Gram Swaraj Abhiyan (R G S A)	20.00	0.00	20.00	100.00
5	P-03-32-2515-51-106-98-51-N-V- Pardhan Mantri Adarsh Gram Yojana (PMAGY)	20.00	0.00	20.00	100.00
6	P-01-32-2505-01-789-99-51-N-V- Swaran jayanti khand urthan Yojana	10.00	0.00	10.00	100.00
7	P-01-32-2515-51-102-96-99-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojana(SMAGY) -Normal Plan	10.00	0.00	10.00	100.00
8	P-01-32-2515-51-789-99-51-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojana (SMAGY) for Scheduled Castes	10.00	0.00	10.00	100.00
9	P-02-32-2501-05-789-99-51-N-V- Integrated Waste Land Development Management Project	10.00	0.00	10.00	100.00
10	P-03-32-2553-51-101-98-51-N-V- Saansad Adarsh Gram Yojana (SAGY)	2.50	0.00	2.50	100.00
11	P-01-32-2515-51-102-98-51-R-V- Organisation of State/Districts level Sammelans for non-officials	1.00	0.00	1.00	100.00
12	P-03-32-3604-51-101-99-51-N-V- Compensation to Panchayat Samitis in Lieu of Land Holding Tax	0.72	0.00	0.72	100.00
13	P-01-32-2501-03-001-97 Performance linked Outlay (PLO) for Rural development (RUD-PLO-REV)	0.01	0.00	0.01	100.00
14	P-01-32-2515-51-001-96-R-V- Performance linked Outlay (PLO) for Development and Panchayat (DEV-PLO-CAP)	0.01	0.00	0.01	100.00
15	P-01-32-2515-51-106-99-51-N-V- Vidhayak Adarsh Gram Yojana (VAGY)	180.20	2.18	178.02	98.79
16	P-01-32-2505-01-702-88-99-N-V- Swaran jayanti khand urthan Yojana -Normal Plan	50.00	1.00	49.00	98.00
17	P-01-32-2515-51-001-98-96-R-V- Community Development -District & Block Staff Charged	0.40	0.02	0.38	95.00
18	P-01-32-2515-51-789-97-51-N-V- Scheme for Haryana Gramin Vikas Yojana (HGVY) for Scheduled Castes	150.00	22.88	127.12	84.75
19	P-02-32-2501-05-101-99-51-N-V- Integrated Wasteland Development/Management Project	30.00	5.60	24.40	81.33
20	P-02-32-2515-51-102-93-99-N-V- Scheme for Sanitation under Swachh Bharat Mission (Gramin) -Normal Plan	532.37	99.82	432.55	81.25
21	P-02-32-2515-51-106-96-51-N-V- Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakram (PMJVK)	50.00	9.52	40.48	80.96
22	P-01-32-2501-06-800-98-51-N-V- Scheme for Rural Development Establishment Expenses Field Staff	2.50	0.60	1.90	75.88
23	P-01-32-2515-51-102-90-51-N-V- Scheme assistance of Haryana Rural Development Authority	20.00	5.00	15.00	75.00
24	P-01-32-2515-51-789-91-51-N-V- Scheme for assistance to Haryana Rural Development Authority	20.00	5.00	15.00	75.00
25	P-01-32-2515-51-102-83-51-N-V- Awareness amongst village Youth Volunteers for Rural Development	3.50	1.00	2.50	71.53
26	P-02-32-2501-06-789-99-51-N-V- National Rural Livelihood Mission (N R L M/ Aajeevika)	75.00	22.08	52.92	70.56
27	P-02-32-2515-51-789-98-51-N-V- Scheme for Sanitation under Swachh Bharat Mission (Gramin)- for Scheduled Castes	50.00	14.81	35.19	70.37
28	P-01-32-2515-51-196-99-51-R-V- Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	467.76	153.03	314.73	67.29
29	P-01-32-2515-51-102-97-51-N-V- New Construction/Renovation/Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas	25.00	10.03	14.97	59.89
30	P-01-32-2515-51-001-99-98-R-V- Panchayat Department -Establishment Expenses H.Q Staff and Panchayati Raj Training Institutes, Nilokheri	23.56	9.86	13.70	58.17
31	P-03-32-2515-51-198-98-51-N-V- Grant-in-aid to Gram Panchayats on the Recommendations of the Central Finance Commission	1,040.00	467.50	572.50	55.05
32	P-02-32-2515-51-003-98-N-V- Community Development -Setting up of Haryana Institute of Rural Development Nilokheri remained as Scheme for Training & Capacity Building -Haryana Institute of Rural Development Nilokheri	3.10	1.50	1.60	51.61
33	P-01-32-2515-51-102-94-51-N-V- Haryana Gramin Vikas Yojana(HGVY)	350.00	172.55	177.45	50.70
34	P-01-32-2515-51-102-82-51-N-V- Haryana State Gramin Swachhata Puraskar Scheme	26.00	13.00	13.00	50.00

Appendix 3.19

(Reference: Paragraph 3.5.3.2 (iv); Page 89)

Details of persistent saving during last three years

(₹ in crore)

Sr. No	Name of Scheme	Period	Budget Provision	Expenditure	Saving/excess	Percentage
1	P-01-32-2515-51-101-89-51-N-V- Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	2019-20	925.00	925.00	0.00	0.00
		2020-21	1,460.00	1,021.80	438.20	30.01
		2021-22	1,375.00	0.00	1,375.00	100.00
2	P-03-32-2515-51-198-98-51-N-V- Grant-in-aid to Gram Panchayats on the Recommendations of the Central Finance Commission	2019-20	1,176.68	1,048.53	128.15	10.89
		2020-21	1,264.00	1,264.00	0.00	0.00
		2021-22	1,040.00	467.50	572.50	55.05
3	P-02-32-2515-51-102-93-99-N-V- Scheme for Sanitation under Swachh Bharat Mission(Gramin) - Normal Plan	2019-20	120.00	87.67	32.33	26.94
		2020-21	245.00	80.77	164.23	67.03
		2021-22	532.37	99.82	432.55	81.25
4	P-01-32-2515-51-789-87-51-N-V- Financial Assistance to Scheduled Castes Under State Finance Commission	2019-20	215.00	215.00	0.00	0.00
		2020-21	365.00	255.50	109.50	30.00
		2021-22	340.00	0.00	340.00	100.00
5	P-01-32-2515-51-196-99-51-R-V- Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	2019-20	108.93	95.41	13.52	12.41
		2020-21	668.92	161.48	507.44	75.86
		2021-22	467.76	153.03	314.73	67.28
6	P-01-32-2515-51-106-99-51-N-V- Vidhayak Adarsh Gram Yojana (VAGY)	2019-20	180.20	66.35	113.85	63.18
		2020-21	180.20	124.59	55.61	30.86
		2021-22	180.20	2.18	178.02	98.79
7	P-01-32-2515-51-102-94-51-N-V- Haryana Gramin Vikas Yojana(HGVY)	2019-20	250.00	175.20	74.80	29.92
		2020-21	556.00	315.32	240.68	43.29
		2021-22	350.00	172.55	177.45	50.70
8	P-02-32-2515-51-106-97-51-N-V- Shyama Prasad Mukherjee Rurban Mission (SPMRM)	2019-20	45.00	79.14	-34.14	-75.87
		2020-21	200.00	112.68	87.32	43.66
		2021-22	166.00	0.00	166.00	100.00
9	P-01-32-2515-51-789-97-51-N-V- Scheme for Haryana Gramin Vikas Yojana(HGVY) for Scheduled Castes	2019-20	250.00	174.80	75.20	30.08
		2020-21	304.00	44.71	259.29	85.29
		2021-22	150.00	22.88	127.12	84.75
10	P-02-32-2501-06-789-99-51-N-V- National Rural Livelihood Mission (N R L M/ Aajeevika)	2019-20	75.00	32.34	42.66	56.88
		2020-21	75.00	51.68	23.32	31.09
		2021-22	75.00	22.08	52.92	70.56
11	P-01-32-4515-51-101-99-51-N-V- Deenbandhu Haryana Gram Uday Yojana	2019-20	300.00	28.59	271.41	90.47
		2020-21	100.00	97.06	2.94	2.94
		2021-22	150.00	100.00	50.00	33.33
12	P-01-32-2505-01-702-88-99-N-V- Swaran jayanti khand utthan Yojana -Normal Plan	2019-20	3.00	0.00	3.00	100.00
		2020-21	3.00	0.60	2.40	80.00
		2021-22	50.00	1.00	49.00	98.00
13	P-02-32-2505-02-101-99-99-N-V- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) -Normal Plan	2019-20	220.00	110.14	109.86	49.94
		2020-21	400.00	255.58	144.42	36.11
		2021-22	300.00	255.74	44.26	14.75
14	P-02-32-2515-51-106-96-51-N-V- Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakram (PMJKV)	2019-20	0.00	0.00	0.00	0
		2020-21	0.00	0.00	0.00	0
		2021-22	50.00	9.52	40.48	80.96
15	P-02-32-2515-51-789-98-51-N-V- Scheme for Sanitation under Swachh Bharat Mission(Gramin)- for Scheduled Castes	2019-20	50.00	33.05	16.95	33.90
		2020-21	60.00	25.79	34.21	57.02
		2021-22	50.00	14.81	35.19	70.38
16	P-02-32-2501-06-101-99-99-N-V- National Rural Livelihood Mission (N R L M / Aajeevika) -Normal Plan	2019-20	75.00	32.34	42.66	56.88
		2020-21	75.00	67.84	7.16	9.54
		2021-22	75.00	49.40	25.60	34.13
17	P-02-32-2501-05-101-99-51-N-V- Integrated Wasteland Development/Management Project (60:40)	2019-20	30.00	17.82	12.18	40.60
		2020-21	20.00	24.88	-4.88	-24.40
		2021-22	30.00	5.60	24.40	81.33
18	P-01-32-2515-51-197-99-51-R-V- Scheme for Honorarium to the village Chowkidars	2019-20	50.00	47.66	2.34	4.68
		2020-21	69.00	64.23	4.77	6.91
		2021-22	124.00	103.03	20.97	16.91
19	P-02-32-2515-51-101-81-51-N-V- Rashtriya Gram Swaraj Abhiyan (R G S A)	2019-20	40.00	0.00	40.00	100.00
		2020-21	10.00	13.85	-3.85	-38.50
		2021-22	20.00	0.00	20.00	100.00
20	P-03-32-2515-51-106-98-51-N-V- Pardhan Mantri Adarsh Gram Yojana (PMAGY)	2019-20	2.20	2.04	0.16	7.27
		2020-21	6.50	6.38	0.12	1.85
		2021-22	20.00	0.00	20.00	100.00

Sr. No	Name of Scheme	Period	Budget Provision	Expenditure	Saving/excess	Percentage
21	P-01-32-2515-51-102-90-51-N-V- Scheme assistance of Haryana Rural Development Authority	2019-20	0.01	0.00	0.01	100.00
		2020-21	30.00	0.00	30.00	100.00
		2021-22	20.00	5.00	15.00	75.00
22	P-01-32-2515-51-789-91-51-N-V- Scheme for assistance to Haryana Rural Development Authority	2019-20	0.01	0.00	0.01	100.00
		2020-21	20.00	0.00	20.00	100.00
		2021-22	20.00	5.00	15.00	75.00
23	P-01-32-2515-51-102-97-51-N-V- New Construction/Renovation/Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas	2019-20	30.00	15.46	14.54	48.47
		2020-21	30.00	18.44	11.56	38.53
		2021-22	25.00	10.03	14.97	59.88
24	P-01-32-2515-51-001-99-98-R-V- Panchayat Department -Establishment Expenses (H.Q Staff) and Panchayati Raj Training Institutes, Nilokheri	2019-20	18.36	6.13	12.23	66.61
		2020-21	21.80	17.28	4.52	20.73
		2021-22	23.56	9.86	13.70	58.15
25	P-01-32-2515-51-102-82-51-N-V- Haryana State Gramin Swachhata Puraskar Scheme	2019-20	20.00	20.00	0.00	0.00
		2020-21	26.00	0.00	26.00	100.00
		2021-22	26.00	13.00	13.00	50.00
26	P-01-32-2515-51-102-96-99-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojna(SMAGY) -Normal Plan	2019-20	10.00	0.00	10.00	100.00
		2020-21	30.00	0.00	30.00	100.00
		2021-22	10.00	0.00	10.00	100.00
27	P-01-32-2515-51-789-99-51-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojna(SMAGY) for Scheduled Castes	2019-20	0.01	0.00	0.01	100.00
		2020-21	20.00	0.00	20.00	100.00
		2021-22	10.00	0.00	10.00	100.00
28	P-01-32-2505-01-789-99-51-N-V- Swaran jayanti khand utthan Yojana	2019-20	1.00	0.00	1.00	100.00
		2020-21	1.00	0.00	1.00	100.00
		2021-22	10.00	0.00	10.00	100.00
29	P-02-32-2501-05-789-99-51-N-V- Integrated Waste Land Development Management Project (60:40)	2019-20	10.00	4.25	5.75	57.50
		2020-21	10.00	4.40	5.60	56.00
		2021-22	10.00	0.00	10.00	100.00
30	P-01-32-2515-51-001-98-96-R-V- Community Development -District & Block Staff	2019-20	162.05	140.42	20.63	12.73
		2020-21	182.65	163.95	18.76	10.29
		2021-22	184.45	176.12	8.33	4.52
31	P-01-32-2515-51-001-98-94-R-V- Community Development -Panchayati Raj Public Work Circle	2019-20	87.97	83.11	4.86	5.52
		2020-21	167.36	85.17	82.19	49.11
		2021-22	96.37	90.58	5.79	6.01
32	P-01-32-2515-51-789-88-51-N-V- Mahatma Gandhi Gramin Basti Yojna	2019-20	50.00	43.99	6.01	12.02
		2020-21	30.00	29.02	0.98	3.27
		2021-22	30.00	24.54	5.46	18.20
33	P-02-32-2501-06-800-97-51-N-V- DRDA Administration	2019-20	35.00	24.85	10.15	29.00
		2020-21	33.00	28.25	4.75	14.39
		2021-22	33.00	29.14	3.86	11.70
34	P-01-32-2515-51-789-96-51-N-V- Scheme for the Employment Generation Programme for Scheduled Castes	2019-20	130.00	147.46	-17.46	-13.43
		2020-21	196.00	172.74	23.26	11.87
		2021-22	200.00	196.37	3.63	1.82
35	P-01-32-2515-51-102-83-51-N-V- Awareness amongst village Youth Volunteers for Rural Development	2019-20	5.00	3.36	1.64	32.80
		2020-21	5.00	0.86	4.14	82.80
		2021-22	3.50	1.00	2.50	71.43
36	P-03-32-2553-51-101-98-51-N-V- Sansad Adarsh Gram Yojana (SMAGY)	2019-20	2.50	0.00	2.50	100.00
		2020-21	2.50	0.00	2.50	100.00
		2021-22	2.50	0.00	2.50	100.00
37	P-01-32-4515-51-101-97-51-N-V- Haryana Gramin Vikas Yojana (HGVY)	2019-20	0.00	0.00	0.00	0
		2020-21	0.00	0.00	0.00	0
		2021-22	2.47	0.00	2.47	100.00
38	P-01-32-2501-03-001-99 Scheme for Rural Development Establish Expenses (Headquarter)	2019-20	5.50	3.16	2.34	42.55
		2020-21	4.66	3.28	1.38	29.61
		2021-22	5.46	3.30	2.16	39.56
39	P-01-32-2515-51-001-98-98-R-V- Community Development -Establishment Expenses(H.Q.Staff)	2019-20	6.65	5.93	0.71	10.68
		2020-21	8.22	5.93	2.29	27.86
		2021-22	8.63	6.55	2.08	24.10
40	P-01-32-2501-06-800-98-51-N-V- Scheme for Rural Development Establishment Expenses Field Staff	2019-20	4.00	1.37	2.63	65.75
		2020-21	2.50	0.91	1.59	63.60
		2021-22	2.50	0.60	1.90	76.00
41	P-01-32-2501-06-102-99-51-N-V- Scheme for providing interest Subvention by Government of Haryana (IS GoH) to Support SHGs Promoted under DAY NRLM	2019-20	0.00	0.00	0.00	0.00
		2020-21	5.00	2.25	2.75	55.00
		2021-22	5.00	3.35	1.65	33.00
42		2019-20	3.10	2.29	0.81	26.13

Sr. No	Name of Scheme	Period	Budget Provision	Expenditure	Saving/excess	Percentage
	P-02-32-2515-51-003-98-98-N-V- Community Development -Setting up of Haryana Institute of Rural Development Nilokheri renamed as Scheme for Training & Capacity Building -Haryana Institute of Rural Development Nilokheri	2020-21	3.10	1.50	1.60	51.61
		2021-22	3.10	1.50	1.60	51.61
43	P-01-32-2515-51-102-98-51-R-V- Organisation of State/Districts level Sammelans for non-officials	2019-20	1.00	0.91	0.09	9.00
		2020-21	1.00	0.00	1.00	100.00
		2021-22	1.00	0.00	1.00	100.00
44	P-03-32-3604-51-101-99-51-N-V- Compensation to Panchayat Samitis in Lieu of Land Holding Tax	2019-20	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00
		2021-22	0.72	0.00	0.72	100.00
45	P-01-32-2515-51-101-93-51-N-V- Matching Grant in aid for Development works (Govt Share)	2019-20	1.00	0.58	0.42	42.00
		2020-21	1.50	0.60	0.90	60.00
		2021-22	2.00	1.34	0.66	33.00
46	P-01-32-2515-51-001-98-96-R-V- Community Development -District & Block Staff Charged	2019-20	0.40	0.08	0.32	80.00
		2020-21	0.40	0.04	0.36	90.00
		2021-22	0.40	0.02	0.38	95.00
47	P-01-32-2501-03-001-97 Performance Linked Outlay (PLO) for Rural Development (RUD-PLO-REV)	2019-20	0.00	0.00	0.00	0.00
		2020-21	50.00	0.00	50.00	100.00
		2021-22	0.01	0.00	0.01	100.00
48	P-01-32-2515-51-001-96-R-V- Performance Linked Outlay (PLO) for Development and Panchayat (DEV-PLO-REV)	2019-20	372.34	0.00	372.34	100.00
		2020-21	5.00	0.00	5.00	100.00
		2021-22	0.01	0.00	0.01	100.00
49	P-01-32-4515-51-101-98-51-R-V- Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP)	2019-20	0.00	0.00	0.00	0.00
		2020-21	227.00	0.00	227.00	100.00
		2021-22	0.01	0.00	0.01	100.00

Appendix 3.20

(Reference: Paragraph 3.5.3.2 (v); Page 90)

Details of cases in which entire provision for the year 2021-22 was surrendered

(₹ in crore)						
Sr. No	Scheme	Budget Provision	Expenditure	Saving/excess	Saving Percentage	
1	P-01-32-2501-03-001-97 Performance Linked Outlay(PLO) for Rural Development (RUD-PLO-REV)	0.01	0.00	0.01	100.00	
2	P-01-32-2505-01-789-99-51-N-V- Swaran Jayanti Khand Utthan Yojana	10.00	0.00	10.00	100	
3	P-01-32-2515-51-001-96-R-V- Performance Linked Outlay(PLO) for Development and Panchayats (Dev-PLO-CAP)	0.01	0.00	0.01	100.00	
4	P-01-32-2515-51-101-89-51-N-V- Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,375.00	0.00	1,375.00	100.00	
5	P-01-32-2515-51-102-96-99-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojna(SMAGY) - Normal Plan	10.00	0.00	10.00	100.00	
6	P-01-32-2515-51-102-98-51-R-V- Organisation of State/Districts level Sammelans for non-officials	1.00	0.00	1.00	100.00	
7	P-01-32-2515-51-789-87-51-N-V- Financial Assistance to Scheduled Castes Under State Finance Commission	340.00	0.00	340.00	100.00	
8	P-01-32-2515-51-789-99-51-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojna(SMAGY) for Scheduled Castes	10.00	0.00	10.00	100.00	
9	P-02-32-2501-05-789-99-51-N-V- Integrated Waste Land Development Management Project	10.00	0.00	10.00	100.00	
10	P-02-32-2515-51-101-81-51-N-V- Rashtriya Gram Swaraj Abhiyan (R G S A)	20.00	0.00	20.00	100.00	
11	P-02-32-2515-51-106-97-51-N-V- Shyama Prasad Mukherjee Rurban Mission (SPMRM)	166.00	0.00	166.00	100.00	
12	P-03-32-2515-51-106-98-51-N-V- Pardhan Mantri Adarsh Gram Yojana (PMAGY)	20.00	0.00	20.00	100.00	
13	P-03-32-2553-51-101-98-51-N-V- Sansad Adarsh Gram Yojana (SMAGY)	2.50	0.00	2.50	100.00	
14	P-01-32-3604-51-101-99-51-N-V- Compensation to Panchayat Samitis in Lieu of Land Holding Tax	0.72	0.00	0.72	100.00	
	Total	1,965.24	0.00	1,965.24	100.00	

Appendix 3.21

(Reference: Paragraph 3.5.3.2 (vi); Page 90)

Statement showing detail of Interest earned on Central sponsored Schemes not been remitted to respective Consolidated Fund

		(Amount in ₹)						
Sr. No	Name of Bank	Bank Account No	Name of Scheme	Budget allotted Central : State Share for the year 2021-22 (Amount in crore)	Interest paid by State on borrowings (Calculated @ average rate 6.73 per cent of borrowing)	Interest earned	Interest Central share on the basis of budget allotted	Interest State share on the basis of budget allotted
1	IDBI BANK LTD Sector-16, Panchkula	2084104000023010	P-02-32-2515-51-106-96-51-N-V-Pradhan Mantri Jan Vikas Karyakaram	30 : 20 (Percentage 60:40)	1,36,84,134	69,84,857	41,90,914	27,93,943
2	HDFC BANK LTD Sector-47, Chandigarh	250100088490279	P-02-32-2515-51-106-97-51-N-V-Shyama Prasad Mukherjee Rurban Mission (SPMRM)	90 : 76 (Percentage 54.22: 45.78)	3,10,42,754	1,67,56,907	90,85,595	76,71,312
3	PNB BANK Sector-09, Chandigarh	4431000100010460	P-02-32-2505-02-101-99-99-N-V-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) -Normal Plan	225 : 75 (Percentage 75 : 25)	1,62,41,006	1,01,01,231	75,75,923	25,25,308
4	CANARA BANK Sector-10, Panchkula	1624101015733	P-01-32-2501-06-800 DRDA Administration	36 : 31.90 (Percentage 10 : 90)	27,57,779	10,49,758	1,04,976	9,44,782
5	UNION BANK OF INDIA Sector-8, Panchkula,	309302010097974	P-02-32-2501-06-101-99-99-N-V-National Rural Livelihood Mission (N R L M / Aajeevika) -Normal Plan	45 : 30 (Percentage 60 : 40)	6,50,343	5,98,187	3,58,912	2,39,275
Total					6,43,76,016	3,54,90,940	2,13,16,320	1,41,74,620

Appendix 3.22

(Reference: Paragraph 3.5.3.2 (vi); Page 90)

Statement showing detail of Interest earned on Central sponsored Schemes was not remitted by IAs to respective Consolidated Fund

(Amount in ₹)

Sr. No.	Name of Unit	Bank Account No.	Scheme	Amount
1	BDPO Hisar-1	Bank of Baroda A/c 0768 PNB 05441	Swachh Bharat Mission Gramin Pradhan Mantri Adarsh Gram Yojna	51,905 27,584
2	BDPO Barwala	Bank of Baroda A/c 2459 HDFC Bank A/c 40192 HDFC Bank 351167 PNB 74459	15 th Finance Commission Swachh Bharat Mission Gramin Pradhan Mantri Adarsh Gram Yojna 15 th Finance Commission	23,280 15,289 31,398 2,67,006
3	BDPO Jagadhari	ICICI Bank 246601000152 PNB 0471000102262333	15 th Finance Commission 15 th Finance Commission	2,77,933 89,538
4	Chief Executive Officer, Zila Parishad Kurukshetra	Axis Bank 920010062362461 Axis Bank 916010055185203	15 th Finance Commission 15 th Finance Commission	17,19,706 3,93,875
5	Chief Executive Officer, DRDA, Panipat	Yes Bank 007094600001357	Shyama Prasad Mukherjee Rurban Mission (SPMRM)	14,86,991
6	Panchayti Raj, Panipat	Union Bank 752402010000458	MPLAD	1,65,000
7	BDPO Fatehabad	IDBI Bank A/c 3790 IndusInd Bank 0019	15 th Finance Commission MPLAD	5,24,259 9,700
8	BDPO Ambala- II	HDFC Bank A/c 43770 HDFC Bank	Swachh Bharat Mission 15 th Finance Commission	31,559 56,330
9	Zila Parishad Karnal	Yes Bank 0561	15 th Finance Commission	30,28,191
10	BDPO Bhuna	Union Bank of India	15 th Finance Commission	1,89,082
Total				83,88,626

Appendix 3.23

(Reference: Paragraph 3.5.3.2 (vii); Page 91)

(i) Statement showing details of bank balance carried forwarded next financial year i.e. 2022-23

(Amount in ₹)

Sr. No	Name of Bank	Bank Account No	Name of Scheme	Bank balance as on 31 March 2022
1	IDBI BANK LTD, Sector-16, Panchkula	2084104000023010	P-02-32-2515-51-106-96-51-N-V- Pradhan Mantri Jan Vikas Karyakaram	62,42,77,476
2	HDFC BANK LTD, Sector-47, Chandigarh	250100088490279	P-02-32-2515-51-106-97-51-N-V- Shyama Prasad Mukherjee Rurban Mission (SPMRM)	28,74,20,387
3	HDFC BANK LTD, Sector-27, Chandigarh	50100093992916	P-03-32-2553-51-101-98-51-N-V- Sansad Adarsh Gram Yojana (SAGY)	14,70,410
4	PNB BANK, Sector-9, Chandigarh	4431000100010460	P-02-32-2505-02-101-99-99-N-V- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) -Normal Plan	5,11,60,403
5	CANARA BANK, Sector-10, Panchkula	1624101015733	P-01-32-2501-06-800-97-51-N-V- DRDA Administration	16,60,80,149
6	IndusInd BANK LTD, Sector-27, Chandigarh	159992246110	P-03-32-2515-51-106-98-51-N-V- Pradhan Mantri Adarsh Gram Yojana (PMAGY)	38,17,251
7	UNION BANK OF INDIA, Sector-8, Panchkula and other banks (statement not provided)	309302010097974	P-02-32-2501-06-101-99-99-N-V- National Rural Livelihood Mission (N R L M / Aajeevika) -Normal Plan	13,89,36,064
8	Bank Statement not provided		P-02-32-2501-05-101-99-51-N-V- Integrated Wasteland Development/ Management Project (60:40)	35,061
9	IndusInd BANK LTD, Sector-28A, Chandigarh)		P-02-32-2515-51-102-93-99-N-V- Scheme for Sanitation under Swachh Bharat Mission(Gramin) -Normal Plan	1,44,91,83,153
			Total	2,72,23,80,354

(ii) Statement showing details of bank balance carried forwarded next financial year i.e. 2022-23

(Amount in ₹)

Sr. No.	Name of DDO	Name of Scheme	Unspent amount as on 31 st March 2022
1	BDPO Hisar-1	15 th Finance Commission	1,19,50,595
		SBM	11,66,907
		PMAGY	2,57,748
2	BDPO Barwala	15 th Finance Commission	89,67,408
		PMAGY	1,33,967
		SBM	3,09,883
		Surcharge on VAT/ SFC	11,11,845
3	BDPO Jagadhari	FFC	127,71,676
		MPLAD (KUK)	5,87,408
		MPLAD (Ambala)	8,54,063
4	Chief Executive Officer, Zila Parishad Kurukshetra	15 th Finance Commission	3,95,99,749
		Surcharge on VAT	8,70,292
		State Finance Commission	70,90,117
		PRI	97,21,681
5	Chief Executive Officer, DRDA, Panipat	VAGY	1,54,81,648
		MPLAD	51,88,573
		SPMRM	14,88,991
		HSRLM	1,10,425
6	BDPO FATEHABAD	15 th Finance Commission	2,48,11,378
		MPLAD	22,53,356
7	BDPO Ambala- II	Swachh Bharat Mission	5,34,406
		15 th Finance Commission	24,24,706
		State Finance Commission	22,35,137
8	BDPO Bhuna	15 th Finance Commission	84,72,632
		State Finance Commission	69,71,498
9	Chief Executive Officer, Zila Parishad Karnal	15 th Finance Commission	6,50,64,373
		State Finance Commission	76,54,336
		Total	23,80,84,798

Appendix 3.24

(Reference: Paragraph 3.5.3.2 (vii); Page 91)

Statement showing detail of parking of funds outside Government Accounts and resultant interest loss to the State

Sr. No.	Name of Bank	Bank Account No	Name of Scheme	Budget allotted Central : State Share for the year 2021-22 (Amount in crore)	Interest paid by State on borrowings (Calculated @ average rate 6.73 per cent of borrowing)	Interest earned	Interest Loss	Interest Central share on the basis of budget allotted	Interest State share on the basis of budget allotted
1	IDBI BANK LTD, Sector 16, Panchkula	2084104000023010	P-02-32-2515-51-106-96-51-N-V-Pradhan Mantri Jan Vikas Karyakaram	30 : 20 (Percentage 60:40)	1,36,84,134	69,84,857	66,99,277	41,90,914	27,93,943
2	HDFC BANK LTD, Sector 47, Chandigarh	250100088490279	P-02-32-2515-51-106-97-51-N-V-Shyama Prasad Mukherjee Rurban Mission (SPMRM)	90 : 76 (Percentage 54,22: 45.78)	3,10,42,754	1,67,56,907	1,42,85,847	90,85,595	76,71,312
3	HDFC BANK LTD, Sector 27, Chandigarh	50100093992916	P-03-32-2553-51-101-98-51-N-V-Sansad Adarsh Gram Yojana (SAGY)	2.5 (100 per cent Centrally sponsored)	98,797	44,652	54,145	44,652	0
4	PNB BANK, Sector 9, Chandigarh	4431000100010460	P-02-32-2505-02-101-99-99-N-V-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) -Normal Plan	225 : 75 (Percentage 75 : 25)	1,62,41,006	1,01,01,231	61,39,775	75,75,923	25,25,308
5	CANARA BANK, Sector 10, Panchkula	1624101015733	P-01-32-2501-06-800 DRDA Administration	3.6 : 31.90 (Percentage 10 : 90)	27,57,779	10,49,758	17,08,021	1,04,976	9,44,782
6	Indusind BANK LTD, Sector 27, Chandigarh	159992246110	P-03-32-2515-51-106-98-51-N-V-Pradhan Mantri Adarsh Gram Yojana (PMAGY)	2.5 (100 per cent centrally sponsored)	21,408	0	21,408	0	0
7	Union Bank of India, Sector 8, Panchkula	309302010097974	P-02-32-2501-06-101-99-99-N-V-National Rural Livelihood Mission (N R L M / Aajeevika) -Normal Plan	45 : 30 (Percentage 60 : 40)	6,50,343	5,98,187	52,156	3,58,912	2,39,275
8	Indisland BANK LTD, Sector 28, Chandigarh	151500160028	P-02-32-2515-51-102-93-99-N-V-Scheme for Sanitation under Swachh Bharat Mission(Gramin) -Normal Plan		6,26,08,507	4,20,34,659	2,05,73,848	0	0
Total					12,71,04,728	7,75,70,251	4,95,34,477	2,13,60,972	1,41,74,620

Appendix 3.25

(Reference: Paragraph 3.5.3.2 (ix); Page 93)

Statement showing details of accounts of central sponsored schemes which had not been closed or converted to zero balance account

Sr. No.	Name of DDO		Name of Scheme	Unspent amount as on 31 March 2022
1	BDPO Hisar- I	Bank of Baroda A/c 2459	15 th Finance Commission	1,19,50,595
2	BDPO Hisar- I	Bank of Baroda A/c 0768	SBM	11,66,907
3	BDPO Hisar- I	PNB 05441	PMAGY	2,57,748
4	BDPO Barwala	PNB 74459	15 th Finance Commission	89,67,408
5	BDPO Barwala	HDFC Bank 351167	PMAGY	1,33,967
6	BDPO Barwala	HDFC Bank A/c 40192	SBM	3,09,883
7	BDPO Jagadhari	ICICI Bank 246601000152 and PNB 62333	FFC	1,27,71,676
8	BDPO Jagadhari	Indian Bank 70226	MPLAD (KUK)	5,87,408
9	BDPO Jagadhari	Indian Bank 17542	MPLAD (Ambala)	8,54,063
10	Chief Executive Officer, Zila Parishad Kurukshetra	Axis Bank 920010062362461	FFC	3,93,45,187
12	Chief Executive Officer, DRDA, Panipat	Union Bank of India A/c 00458	MPLAD	51,88,573
13	Chief Executive Officer, DRDA, Panipat	Yes Bank 007094600001357	Shyama Prashad Mukherjee Rurban Mission	14,86,991
14	BDPO FATEHABAD	IDBI Bank A/c 3790	15 th Finance Commission	2,48,11,378
15	BDPO FATEHABAD	IndusInd Bank 0019	MPLAD	22,53,356
16	BDPO Ambala- II	HDFC Bank A/c 43770	Swachh Bharat Mission	5,34,406
17	BDPO Ambala- II	HDFC Bank	15 th Finance Commission	24,24,706
18	BDPO Bhuna	Union Bank of India	15 th Finance Commission	84,72,632
19	Chief Executive Officer, Zila Parishad Karnal	Yes Bank 0561	15 th Finance Commission	6,50,64,373
		Total		18,65,81,257

Appendix 3.26

(Reference: Paragraph 3.5.3.2 (x); Page 94)

Statement showing detail of pending utilisation certificate

(₹ in crore)

Sr. No	Name of office	Name of Scheme	Funds released during the year 2020-21 (Previous year)	UCs received	UCs pending
1	Director Development & Panchayats, Haryana	15 th Finance Commission	1,264.00	27.56	1,236.44
2	Director Development & Panchayats, Haryana	State Finance Commission	254.62	7.60	247.02
3	Director Rural Development	Pardhan Mantri Adarsh Gram Yojna (PMAGY)	6.38	1.90	4.48
4	BDPO Hisar-1	Construction of women toilets	0.18	0.03	0.15
Total			1,525.18	37.09	1,488.09

Appendix 3.27
(Reference: Paragraph 3.5.3.2 (xi); Page 94)
Details of surrender of funds on last day of financial year

Sr. No	Major Head of A/c & Name of Scheme	Original provision	Supplementary provision	Total	Expenditure	Surrendered on 31st March
1	P-01-32-2501-03-001-97-51-R-V- Performance Linked Outlay (PLO) for Rural Development (RUD-PLD-REV)	0.01	0.00	0.01	0.00	0.01
2	P-01-32-2501-03-001-99-51-R-V- Scheme for Rural Development Establishment Expenses Head Quarter	5.46	0.00	5.46	3.30	2.16
3	P-01-32-2501-06-102-99-51-N-V- Scheme for providing interest Subvention by Government of Haryana (IS GoH) to Support SHGs Promoted under DAY NRLM	5.00	0.00	5.00	3.35	1.65
4	P-01-32-2501-06-800-97-51-N-V- DRDA Administration	33.00	0.00	33.00	29.14	3.86
5	P-01-32-2501-06-800-98-51-N-V- Scheme for Rural Development Establishment Expenses Field Staff (Gram Sevika)	2.50	0.00	2.50	0.60	1.90
6	P-01-32-2505-01-702-88-99-N-V- Swaran Jayanti Khand Urthan Yojana -Normal Plan	50.00	0.00	50.00	1.00	49.00
7	P-01-32-2505-01-789-99-51-N-V- Swaran Jayanti Khand Urthan Yojana	10.00	0.00	10.00	0.00	10.00
8	P-01-32-2515-51-001-98-94-R-V- Community Development -Panchayati Raj Public Work Circle	96.37	0.00	96.37	90.58	5.80
9	P-01-32-2515-51-001-98-96-R-C- Community Development -District & Block Staff	0.40	0.00	0.40	0.02	0.08
10	P-01-32-2515-51-001-98-96-R-V- Community Development -District & Block Staff	184.45	0.00	184.45	176.12	8.51
11	P-01-32-2515-51-001-98-98-R-V- Community Development -Establishment Expenses (H.Q. Staff)	8.63	0.00	8.63	6.55	2.08
12	P-01-32-2515-51-001-99-98-R-V- Panchayat Department -Establishment Expenses H.Q Staff and Panchayati Raj Training Institutes, Nilokheri	23.56	0.00	23.56	9.86	13.70
13	P-01-32-2515-51-101-89-51-N-V- Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,375.00	0.00	1,375.00	0.00	1,375.00
14	P-01-32-2515-51-101-93-51-N-V- Matching Grant-in-aid for Development works (Government Share)	2.00	0.00	2.00	1.34	0.66
15	P-01-32-2515-51-102-82-51-N-V- Haryana State Gramin Swachhata Puraskar Scheme	26.00	0.00	26.00	13.00	13.00
16	P-01-32-2515-51-102-83-51-N-V- Awareness amongst village Youth Volunteers for Rural Development	3.50	0.00	3.50	1.00	1.00
17	P-01-32-2515-51-102-96-99-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) -Normal Plan	10.00	0.00	10.00	0.00	10.00
18	P-01-32-2515-51-102-97-51-N-V- New Construction/Renovation/Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalayas	25.00	0.00	25.00	10.03	14.97
19	P-01-32-2515-51-102-98-51-R-V- Organisation of State/Districts level Sammelans for non-officials	1.00	0.00	1.00	0.00	1.00
20	P-01-32-2515-51-196-99-51-R-V- Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	467.76	0.00	467.76	153.03	314.73
21	P-01-32-2515-51-197-99-51-R-V- Scheme for Honorarium to the village Chowkidars	124.00	0.00	124.00	103.00	20.97
22	P-01-32-2515-51-789-87-51-N-V- Financial Assistance to Scheduled Castes Under State Finance Commission	340.00	0.00	340.00	0.00	340.00
23	P-01-32-2515-51-789-88-51-N-V- Mahatma Gandhi Gramin Basti Yojna	30.00	0.00	30.00	24.54	5.46
24	P-01-32-2515-51-789-96-51-N-V- Scheme for the Employment Generation Programme for Scheduled Castes	200.00	0.00	200.00	196.40	3.63
25	P-01-32-2515-51-789-99-51-N-V- Scheme for Swaran Jayanti Maha Gram Vikas Yojna(SMAGY) for Scheduled Castes	10.00	0.00	10.00	0.00	10.00

Sr. No	Major Head of A/c & Name of Scheme	Original provision	Supplementary provision	Total	Expenditure	Surrendered on 31st March
26	P-01-32-4515-51-101-98-51-R-V- Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP)	0.01	0.00	0.01	0.00	0.01
27	P-01-32-4515-51-101-99-51-N-V- Deenbandhu Haryana Gram Uday Yojana	150.00	0.00	150.00	100.00	52.43
28	P-02-32-2501-05-101-99-51-N-V- Integrated Wasteland Development/Management Project (60:40)	30.00	0.00	30.00	5.60	24.40
29	P-02-32-2501-05-789-99-51-N-V- Integrated Waste Land Development Management Project (60:40)	10.00	0.00	10.00	0.00	10.00
30	P-02-32-2501-06-101-99-99-N-V- National Rural Livelihood Mission (NRLM/ Aajeevika) -Normal Plan	75.00	0.00	75.00	49.40	25.60
31	P-02-32-2501-06-789-99-51-N-V- National Rural Livelihood Mission (N R L M/ Aajeevika) (60:40)	75.00	0.00	75.00	22.08	52.92
32	P-02-32-2505-02-101-99-99-N-V- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) - Normal Plan	300.00	0.00	300.00	255.74	44.26
33	P-02-32-2515-51-003-98-98-N-V- Community Development -Setting up of Haryana Institute of Rural Development Nilokheri renamed as Scheme for Training & Capacity Building -Haryana Institute of Rural Development Nilokheri	3.10	0.00	3.10	1.50	1.60
34	P-02-32-2515-51-101-81-51-N-V- Rashtriya Gram Swaraj Abhiyan (R G S A)	20.00	0.00	20.00	0.00	20.00
35	P-02-32-2515-51-102-93-99-N-V- Scheme for Sanitation under Swachh Bharat Mission(Gramin) -Normal Plan	240.00	292.37	532.37	99.82	432.55
36	P-02-32-2515-51-106-96-51-N-V- Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakram (PMJKV) (60:40)	50.00	0.00	50.00	9.52	40.48
37	P-02-32-2515-51-106-97-51-N-V- Shyama Prasad Mukherjee Rurban Mission (SPMRM) (60:40)	166.00	0.00	166.00	0.00	166.00
38	P-02-32-2515-51-789-98-51-N-V- Scheme for Sanitation under Swachh Bharat Mission (Gramin)- for Scheduled Castes	50.00	0.00	50.00	14.81	35.19
39	P-03-32-2515-51-106-98-51-N-V- Pardhan Mantri Adarsh Gram Yojana	20.00	0.00	20.00	0.00	20.00
40	P-03-32-2515-51-198-98-51-N-V- Grant-in-aid to Gram Panchayats on the Recommendations of the Central Finance Commission	1,040.00	0.00	1,040.00	467.50	512.50
41	P-03-32-2553-51-101-98-51-N-V- Saansad Adarsh Gram Yojana (SAGY)	2.50	0.00	2.50	0.00	2.50
	Total	5,265.25	292.37	5,557.62	1,848.83	3,649.61

Appendix 4.1**(Reference: Paragraph 4.4; Page 99)****Funds transferred directly to the implementing agencies existed in the State****(₹ in crore)**

Sr. No.	Government of India Scheme	Implementing Agency	Amount
1	Mahatma Gandhi National Rural Employment Guarantee Scheme	MNREGA	465.95
2	Schemes for Differently Abled Persons	National Handicapped Finance and Development Corporation	0.39
3	MPs Local Area Development Scheme MPLADS	Deputy Commissioners to all districts	33.50
4	National Aids Control Programme III	Haryana State AIDS Control Societies	28.59
5	National Hydro Electric Power Corporation	NHPC Ltd.	15.00
6	Research and Development Department of Biotechnology	National Brain Research Centre Translational Health Science and Technology Institute	240.62
7	Mission for Horticulture Development	National Horticulture Board, Gurugram, Haryana	108.52
8	Seekho Aur Kamao- Skill Development Initiatives	Mass Infotech Society and Others	13.69
9	National Mission on Food Processing CS (SAMPDA)	Shree Shyam Snacks Food Private Ltd, Fritfood Private Limited & others	48.22
10	Integrated Power Development Scheme	Power Grid Corporation of India limited	15.54
11	Swadesh Darshan - Integrated Development of Theme Based Tourism Circuits	Haryana Tourism Corporation Ltd.	9.45
12	Payment for Urea Freight Subsidy	Yara Fertilisers India Pvt. Ltd.	2,467.14
13	Payment for Imported P and K Fertilisers	Mosaic India Private Limited	1,313.16
14	Nai Manjil- The Integrated Education and Livelihood Initiative	Indian Institute of Skill Development Private Ltd.	1.17
15	Works under Road Wing	Maan Builders, KCC Buildcon Pvt. Ltd. and others	367.23
16	SAMARTHYA (BBBP Creche PMMVY) Gender Budget skilling, training etc (Pradhan Mantri Matru Vandana Yojana)	Women and Child Development Department	41.64
17	Rashtriya Gokul Mission	Haryana Livestock Development Board	3.06
18	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture, Haryana	1,145.87
19	Promotion of Agricultural Mechanisation for in-situ Management of Crop Residue.	Directorate of Agriculture and Farmers Welfare, Haryana	193.35
20	Infrastructure Development and Capacity Building (MSME).	Bureau of Industrial Policy and Promotion (BIPP) & MSME Technology Centre, Rohtak	3.60
21	Science and Technology Institutional and Human Capacity Building	GJU Hisar and others	5.19
22	National Animal Disease Control Programme/ Livestock Health and Disease Control.	Haryana Livestock Development Board	11.20
23	Research and Development (DST)	Indo-German Science & Technology Centre & Other Universities	21.85
24	Atal Innovation Mission (AIM) including Self Employment and Talent Utilisation (SETU)	Tycheejuno Speciality Tyres Private Limited & Other Schools	14.37
25	Assistance to State Agencies for intra-state movement of food grains and FPS dealers margin under NFSA	Director Food Civil Supplies and Consumer Affairs Haryana	178.23
26	Atal Bhujal Yojna	SPMU, I&WR Dept. Haryana	32.15
27	Kisan Urja Suraksha Evam Uttthan Mahabhiyan – Off Grid (KUSUM)	Haryana Renewable Energy Development Agency	161.12
28	Scheme for providing assistance to sugar mills for expenses on marketing cost including handing upgrading and other processing costs and costs of international and internal transport and freight charges on export on sugar.	Saraswati Sugar Mills Ltd, The Shahabad Coop. Sugar Mills Ltd & others	65.13
29	Jal Jeevan Mission National Rural Drinking Water Mission	Engineer in Chief Haryana Public Health Engineering Department	303.31
30	Integrated Scheme for Skill Development Textiles	Shahi Exports Pvt Ltd Dhruv Global Ltd & Others	20.30
31	Khelo India.	M/S Haryana Sports Development Funds & Kurukshetra University, Kurukshetra	19.19
32	Other Schemes		103.94
	Total		7,451.67

Source: Finance Accounts–Appendix VI

Appendix 4.2
(Reference: Paragraph 4.6; Page 100)
Detail of Utilisation Certificates (UCs) due, received and
outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37
		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
8	Information and Publicity (2220)	2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
		2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
9	Labour and Employment (2230)	2020-21	2	75	2	0.75	0	0	2	0.75
		2019-20	5	62.85	5	62.85	5	62.85	0	0
10	Social Security and Welfare(2235)	2020-21	7	66.35	7	66.35	5	64.50	2	1.85
		2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
11	Crop Husbandry (2401)	2020-21	35	45.22	35	45.22	0	0	35	45.22
		2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
12	Soil and water conservation (2402)	2020-21	19	307.02	19	307.02	0	0	19	307.02
		2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
13	Animal Husbandry (2403)	2019-20	11	0.49	11	0.49	10	0.41	1	0.08
		2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
14	Fisheries (2405)	2020-21	17	35.31	17	35.31	0	0	17	35.31
		2019-20	6	0.42	6	0.42	6	0.42	0	0

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
15	Forestry and Wildlife (2406)	2020-21	1	0.06	1	0.06	0	0	1	0.06
		2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
18	Rural Employment (2505)	2020-21	29	18.81	29	18.81	0	0	29	18.81
		2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
19	Other Rural Development Programmes (2515)	2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97
		2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
20	Command Area Development (2705)	2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
		2020-21	105	349.62	105	349.62	0	0	105	349.62
		2018-19	19	70.70	3	10.80	3	10.80	0	0
21	Village and Small Scale Industries (2851)	2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
		2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

Source: Information provided by O/o AG (A&E) Haryana

Appendix 4.3

(Reference: Paragraph 4.15; Page 106)

Statement showing the detail of rendering of account to CAG and submission of Audit Reports to the State Legislature by the autonomous bodies

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (up to 30 th June 2022)
1.	Haryana Khadi and Village Industries Board, Panchkula	2017-18 to 2021-22	2019-20	2018-19	2015-16	2020-21 & 2021-22	14 months* & 2 months
2.	Haryana Labour Welfare Board, Chandigarh	2018-19 to 2022-23	2018-19 (20-12-2019)	2018-19 (10-08-2020)	2017-18	2019-20 2020-21 2021-22	Two years One Year
3.	Haryana Shehri Vikas Pradhikaran (HSVP), Panchkula	Audit conducted u/s 19 (2) of CAG's Act-1971. The provision for the Audit is given in the Act of State Legislature	2020-21	2017-18	2015-16	2021-22	2 months
4.	Haryana Housing Board, Panchkula	2019-20 to 2023-24	2020-21	2018-19	2017-18	2021-22	2 months
5.	Haryana State Agricultural Marketing Board, Panchkula	2019-20 to 2023-24	2020-21	2019-20	2019-20	2021-22	2 months
6.	Haryana Wakf Board, Ambala Cantt.	2018-19 to 2022-23	2017-18	2017-18	Not required to be laid down	2018-19 to 2021-22	Three years
7.	Gurugram Metropolitan Development Authority (GMDA)	2017-18 to 2020-21	2020-21	2019-20	--	2021-22	2 months
8.	Haryana State Legal Services Authority, Panchkula	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2015-16	2015-16	2013-14	2016-17 to 2021-22	Five years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority (CJM-Secretary DLSA), Bhiwani	-do-	2021-22	2019-20	1996-97	--	--
10.	CJM-Secretary DLSA, Faridabad	-do-	2020-21	2017-18	1996-97	2021-22	---
11.	CJM-Secretary DLSA, Fatehabad	-do-	2020-21	2017-8	1996-97	2021-22	---
12.	CJM-Secretary DLSA, Gurugram	-do-	2016-17	2016-17	1999-2000	2017-18 & 2021-22	Four years
13.	CJM-Secretary DLSA, Jhajjar	-do-	2020-21	2014-15	2011-12	2021-22	---
14.	CJM-Secretary DLSA, Kaithal	-do-	2020-21	2019-20	1996-97	2021-22	---
15.	CJM-Secretary DLSA, Panchkula	-do-	2020-21	2017-18	1999-2000	2021-22	---
16.	CJM-Secretary DLSA, Panipat	-do-	2020-21	2018-19	1996-97	2021-22	---
17.	CJM-Secretary DLSA, Rewari	-do-	2020-21	2017-18	1996-97	2021-22	---
18.	CJM-Secretary DLSA, Rohtak	-do-	2020-21	2018-19	1996-97	2021-22	---
19.	CJM-Secretary DLSA, Sonapat	-do-	2020-21	2017-18	1996-97	2021-22	---
20.	CJM-Secretary DLSA, Yamunanagar	-do-	2015-16	2015-16	1996-97	2016-17 & 2021-22	Five years
21.	CJM-Secretary DLSA, Hisar	-do-	2020-21	2017-18	1996-97	2021-22	---
22.	CJM-Secretary DLSA, Narnaul	-do-	2020-21	2018-19	1996-97	2021-22	----

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (up to 30 th June 2022)
23.	CJM-Secretary DLSA, Sirsa	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2020-21	2017-18	2012-13	2021-22	----
24.	CJM-Secretary DLSA, Ambala	-do-	2020-21	2018-19	2013-14	2021-22	---
25.	CJM-Secretary DLSA, Jind	-do-	2020-21	2016-17	1996-97	2021-22	---
26.	CJM-Secretary DLSA, Karnal	-do-	2020-21	2017-18	2009-10	2021-22	---
27.	CJM-Secretary DLSA, Kurukshetra	-do-	2020-21	2019-20	1996-97	2021-22	---
28.	CJM-Secretary DLSA, Mewat (Nuh)	-do-	2017-18	2014-15	2009-10	2018-19 to 2021-22	Three years
29.	CJM-Secretary DLSA, Palwal	-do-	2020-21	2018-19	2012-13	2021-22	---
30.	CJM-Secretary DLSA, Charkhi Dadri	-do-	2021-22	2018-19	--	---	--
31.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2019-20 (3-02-2022)	2018-19 (11-08-2021)	2009-10	2020-21 to 2021-22	Two years
32.	Haryana Electricity Regulatory Commission	2019-20	2020-21	2020-21	2019-20	2021-22	2 months
33.	Haryana Human Rights Commission, Chandigarh	Audit conducted u/s 19 (2) CAG DPC Act	2019-20	2018-19	2012-13	2020-21 to 2021-22	One year
34.	Haryana State Commission for Protection of Child Rights	-do-	Accounts not received yet	--	--	2013-14 to 2021-22	Eight years
35.	Haryana Real Estate Regularity Authority (HRERA) Panchkula	2017-18 to 2019-20	2021-22	2018-19	--	---	2 months (07-09-2021)
36.	Haryana Real Estate Regularity Authority (HRERA) Gurugram	2017-18 & 2019-20	2020-21	--	--	2021-22	--
37.	State Compensatory Afforestation Fund Management and Planning Authority CAMPA, Haryana	Audit conducted u/s 19 (2) CAG DPC Act	2018-19 to 2020-21 Dt. 21-10-2021 (Draft SAR under process)	--	--	2021-22	2 months
38.	Haryana State Biodiversity Board	-do-	2018-19 to 2020-21	2020-21 16.08.2022	Yet to be placed	2021-2022	2 months

Appendix 4.4
(Refer Paragraph 4.16; Page: 107)
Statement showing names of bodies and authorities, the accounts of
which had not been received

Sr. No.	Name of the body/authority Private Aided College	Year for which accounts had not been received	Grants received (₹ in crore)
1.	GMN College, Ambala Cantt.	2018-19	8.11
		2019-20	10.80
		2020-21	8.64
2.	SD College, Ambala Cantt.	2018-19	8.35
		2019-20	12.68
		2020-21	11.05
3.	DAV College, Ambala City	2018-19	8.95
		2019-20	11.60
		2020-21	9.10
4.	SA Jain College, Ambala City	2018-19	6.32
		2019-20	9.70
		2020-21	8.38
5.	MDSO College, Ambala City	2018-19	2.50
		2019-20	4.00
		2020-21	2.79
6.	SLDAV College of Education, Ambala City	2018-19	2.02
		2019-20	2.01
		2020-21	2.02
7.	SMS Lubana Khalsa Girls College, Barara, Ambala	2018-19	3.53
		2019-20	3.19
		2020-21	3.43
8.	DAV College, Naneola, Ambala	2018-19	2.14
		2019-20	1.47
		2020-21	1.10
9.	MPN College, Mullana (Ambala)	2018-19	4.80
		2019-20	3.69
		2020-21	3.44
10.	DAV College, Karnal	2018-19	2.90
		2019-20	4.72
		2020-21	2.65
11.	Dr. Ganesh Dass DAV College of Education, Karnal	2018-19	0.87
		2019-20	1.08
		2020-21	1.20
12.	KVDAV Collage for Women, Karnal	2018-19	4.82
		2019-20	6.75
		2020-21	5.61
13.	Dayal Singh College, Karnal	2018-19	9.76
		2019-20	9.19
		2020-21	11.81
14.	Guru Nanak Khalsa College, Karnal	2018-19	4.01
		2019-20	2.62
		2020-21	3.11
15.	IB College, Panipat	2018-19	5.63
		2019-20	6.29
		2020-21	6.37
16.	S D College Panipat	2020-21	7.55
17.	Arya College, Panipat	2018-19	5.44
		2019-20	6.78
		2020-21	5.94
18.	Gandhi Adrash College, Smalkha, Panipat	2018-19	0.05
		2019-20	0.80
		2020-21	1.07

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
19.	Vaish Girls College, Smalkha (Panipat)	2018-19	1.34
		2019-20	2.26
		2020-21	1.65
20.	CR Kisan College, Jind	2018-19	4.30
		2019-20	5.34
		2020-21	5.14
21.	Hindu Kanya MV JIND	2018-19	3.45
		2019-20	4.23
		2020-21	3.45
22.	SD Mahila Mahavidyalya, Narwana, Jind	2018-19	1.91
		2019-20	1.39
		2020-21	1.54
23.	Guru Nanak Khalsa college Yamunanagar	2020-21	11.11
24.	Guru Nanak girl college Yamunanagar	2018-19	8.25
		2019-20	11.37
		2020-21	9.72
25.	MLN College, Yamunanagar	2018-19	8.68
		2019-20	12.52
		2020-21	10.11
26.	DAV Girls College, Yamunanagar	2018-19	5.74
		2019-20	7.81
		2020-21	6.69
27.	Hindu Girls College, Jagadhari, Yamunanagar	2018-19	3.80
		2019-20	5.82
		2020-21	4.61
28.	Maharaja Agrsen College Jagadhari	2018-19	1.83
		2019-20	2.89
		2020-21	2.65
29.	MLN College Radaur	2018-19	1.84
		2019-20	1.75
		2020-21	1.35
30.	DAV College, Sadhaura	2018-19	2.47
		2019-20	2.86
		2020-21	3.08
31.	DN Mahila Mahavidyalya Kurukshetra	2020-21	4.16
32.	IG National College, Ladwa, Kurukshetra	2018-19	3.51
		2019-20	5.73
		2020-21	4.57
33.	Bhagwan Parshu Ram College, Kurukshetra	2018-19	4.97
		2019-20	6.49
		2020-21	5.30
34.	MN College, Shahabad, Kurukshetra	2018-19	3.32
		2019-20	5.09
		2020-21	3.96
35.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2018-19	4.85
		2019-20	6.58
		2020-21	5.44
36.	DAV College, Pehowa	2018-19	4.05
		2019-20	6.29
		2020-21	3.97
37.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2018-19	1.62
		2019-20	1.89
		2020-21	1.85
38.	RKSD College, Kaithal	2018-19	6.85
		2019-20	8.99
		2020-21	9.23
39.	IG Mahila Mahavidyalya, Kaithal	2018-19	1.23
		2019-20	0.63

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
		2020-21	1.27
40.	DAV College, Pundri	2018-19	2.68
		2019-20	2.58
		2020-21	2.49
41.	CIS Kanya Mahavidyalya, Fatehpur Pundri	2018-19	3.85
		2019-20	5.54
		2020-21	4.85
42.	BAR Janta College Kaul, Kaithal	2018-19	2.55
		2019-20	4.70
		2020-21	3.71
43.	DAV College, Cheeka	2018-19	3.62
		2019-20	4.59
		2020-21	3.68
44.	CIS Kanya Mahavidyalya, Dhand Dadwana, Kaithal	2018-19	3.94
		2019-20	5.23
		2020-21	4.71
45.	MM Collage, Fatehabad	2018-19	3.45
		2019-20	5.30
		2020-21	4.33
46.	CMK National Girls College, Sirsa	2018-19	3.49
		2019-20	4.08
		2020-21	3.92
47.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2018-19	2.08
		2019-20	1.75
		2020-21	1.47
48.	MP College for Girls, Dabwali	2018-19	2.28
		2019-20	3.67
		2020-21	2.77
49.	BSK College of Education, Mandi Dabwali	2018-19	0.76
		2019-20	1.25
		2020-21	1.13
50.	CRM Jaat College, Hisar+	2018-19	6.90
		2019-20	6.84
		2020-21	6.84
51.	DN College, Hisar	2018-19	7.49
		2019-20	9.91
		2020-21	7.64
52.	FC College for Women, Hisar	2018-19	3.25
		2019-20	4.21
		2020-21	2.94
53.	CR College of Education, Hisar	2018-19	2.33
		2019-20	1.46
		2020-21	1.82
54.	SD Mahila Mahavidyalya, Hansi	2018-19	1.18
		2019-20	1.20
		2020-21	1.56
55.	CRA College, Sonapat	2018-19	4.43
		2019-20	6.04
		2020-21	4.52
56.	Hindu College, Sonapat	2018-19	6.08
		2019-20	10.00
		2020-21	7.96
57.	Hindu Girl College, Sonapat	2018-19	5.64
		2019-20	10.63
		2020-21	10.26
58.	TR College of Education, Sonapat	2019-20	1.06
		2020-21	1.31
59.	Gita Vidhya Mandir KMV, Sonapat	2018-19	8.26

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
		2019-20	11.33
		2020-21	9.03
60.	TR Girls College, Sonapat	2018-19	2.80
		2019-20	2.79
		2020-21	2.23
61.	Kanya Mahavidyalya, Kharkhoda, Sonapat	2018-19	2.73
		2019-20	2.75
		2020-21	2.69
62.	Vaish College, Bhiwani	2018-19	5.25
		2019-20	7.41
		2020-21	6.64
63.	Adrash Mahila Mahavidyalya, Bhiwani	2018-19	4.17
		2019-20	5.64
		2020-21	4.13
64.	K.M. Collage of Education, Bhiwani	2018-19	1.14
		2019-20	0.89
		2020-21	1.11
65.	JVM GRR College, Charkhi Dadri	2018-19	6.80
		2019-20	6.11
		2020-21	6.55
66.	APJ Saraswati Kanya Mahavidyalya, Charkhi Dadri	2018-19	1.54
		2019-20	1.32
		2020-21	1.08
67.	M.L.R.S. College of Education, Charkhi Dadri	2019-20	1.01
		2020-21	1.09
68.	BLJ Suiwala College, Tosham	2018-19	2.86
		2019-20	3.08
		2020-21	3.09
69.	Mahila Mahavidyalya, Jhojhu Kalan, Bhiwani	2018-19	1.22
		2019-20	1.17
		2020-21	1.38
70.	YM Degree College, Nuh	2018-19	1.85
		2019-20	2.57
		2020-21	2.12
71.	Nirankari Baba Gurbachan Singh Memorial College, Sohna, Gurugram	2018-19	1.92
		2019-20	2.34
		2020-21	2.59
72.	RLS College of Education, Sidhrawali, Gurugram	2018-19	1.79
		2019-20	2.05
		2020-21	2.99
73.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2018-19	1.22
		2019-20	1.94
		2020-21	1.78
74.	MA College of women, Jhajjar	2018-19	4.48
		2019-20	3.80
		2020-21	3.64
75.	GGDSD College, Palwal	2018-19	6.89
		2019-20	8.53
		2020-21	6.10
76.	Aggarwal College, Ballabgarh	2018-19	5.07
		2019-20	6.76
		2020-21	6.20
77.	K.L. Mehta D.N. College for women, Faridabad	2018-19	4.02
		2019-20	6.41
		2020-21	4.44
78.	DAV Centenary College, Faridabad	2018-19	3.55
		2019-20	5.02

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
		2020-21	4.18
79.	Saraswati Mahila Mahavidyalya, Palwal	2018-19 2019-20 2020-21	2.65 3.95 3.00
80.	KLP College, Rewari	2019-20 2020-21	9.49 8.14
81.	SP College of Education, Rewari	2018-19 2019-20 2020-21	0.98 1.26 1.12
82.	Ahir College, Rewari	2018-19 2019-20 2020-21	3.70 6.43 5.08
83.	RBS College of Education, Rewari	2018-19 2019-20 2020-21	0.81 0.71 0.62
84.	RDS Public Girls College, Rewari	2019-20 2020-21	0.47 3.78
85.	DAV Girls College, Kosli, Rewari	2018-19 2019-20 2020-21	0.48 1.12 0.61
86.	All India Jaat Hero's Memorial College, Rohtak	2018-19 2019-20 2020-21	13.70 16.02 11.35
87.	GB Degree College, Rohtak	2018-19 2019-20 2020-21	2.50 3.34 1.89
88.	Shri L.N. Hindu College, Rohtak	2018-19 2019-20 2020-21	4.58 4.95 4.30
89.	Vaish College, Rohtak	2018-19 2019-20 2020-21	5.00 6.44 7.42
90.	GB College of Education, Rohtak	2018-19 2019-20 2020-21	1.22 2.14 1.05
91.	Vaish College of Education, Rohtak	2018-19 2019-20 2020-21	0.79 0.92 0.73
92.	Vaish Girls College, Rohtak	2018-19 2019-20 2020-21	4.04 5.85 4.38
93.	SJK college, Kalanaur, Rohtak	2018-19 2019-20 2020-21	3.63 4.78 4.20
94.	CR College of Education, Rohtak	2018-19 2019-20 2020-21	1.87 2.41 1.77
95.	M.K. Jaat Kanya Mahavidyalya, Rohtak	2018-19 2019-20 2020-21	4.51 5.95 4.86
Total			1,196.10

Appendix 4.5

(Reference: Paragraph 4.17; Page 108)

Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings

Sr. No.	Department	Name of undertaking/ schemes under the department	Accounts finalised up to	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme ¹	1988-89	-	No Accounts has been prepared after 1988-89.
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.01	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
3.	Printing and Stationery	National Text book Scheme	2007-08	17.97	-
4.	Food and Supplies	Grain Supply Scheme	2017-18	9,098.50	-
5.	Transport	Haryana Roadways	2014-15	1,155.99	Delay was due to shortage of staff.
6.	Information Technology, Electronics Information and Communication	Haryana State Electronics Development Corporation Limited	2019-20	9.90	Due to COVID, the accounts could not be finalized however the accounts for the year 2020-21 are in the process of finalization.
Total				10,282.37	

¹ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

Appendix 5.1
List of State Public Sector Enterprises in Haryana
(Reference: Paragraph 5.3; Page 114)

Sr. No.	Sector/Name of the SPSEs
Power Sector	
1.	Dakshin Haryana Bijli Vitran Nigam Limited
2.	Uttar Haryana Bijli Vitran Nigam Limited
3.	Haryana Vidyut Parsaran Nigam Limited
4.	Haryana Power Generation Corporation Limited
Finance Sector	
5.	Haryana Financial Corporation
6.	Haryana State Financial Services Limited
7.	Haryana Schedule Caste Finance and Development Corporation Limited
8.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited
9.	Haryana Women Development Corporation Limited
10.	Haryana State Housing Finance Corporation Limited*
Service Sector	
11.	Haryana State Electronics Development Corporation Limited
12.	Hartron Informatics Limited
13.	Gurgaon Technology Park Limited.
14.	Panipat Plastic Park Haryana limited
15.	Gurgram Metropolitan City Bus Ltd
16.	Haryana Roadways Engineering Corporation
17.	Haryana Medical Services Corporation Limited
18.	Haryana Tourism Limited
19.	Faridabad City Transport Services Limited ^{\$\$}
Infrastructure Sector	
20.	Haryana State Industrial and Infrastructure Development Corporation Limited
21.	Faridabad Smart City Ltd
22.	Haryana Mass Rapid Transport Corporation Limited
23.	Haryana State Roads and Bridges Development Corporation Limited
24.	Haryana Rail Infrastructure development corporation ltd
25.	Haryana Orbital Rail Corporation Limited
26.	Haryana Police Housing Corporation Limited
27.	Karnal Smart City Limited ^{\$\$}
Others Sector	
28.	Haryana Seeds Development Corporation Limited
29.	Haryana Land Reclamation and Development Corporation Limited
30.	Haryana Agro Industries Corporation Ltd
31.	Haryana International Horticultural Marketing Corporation Ltd.
32.	Haryana State Warehousing Corporation
33.	Haryana Forest Development Corporation Limited
34.	Drone Imaging & Information Services of Haryana Limited ^{\$\$}
35.	Haryana Minerals Limited*
36.	Haryana State Minor Irrigation and Tubewells Corporation Limited*
37.	Haryana Concast Limited*

Note: * Inactive SPSEs.

^{\$\$} SPSEs in respect of First Account awaited.

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