

सत्यमेव जयते

**Finance Accounts (Volume-I)
2020-21**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Haryana

Finance Accounts (Volume-I)

2020-21

Government of Haryana

TABLE OF CONTENTS

Subject	Page(s)
VOLUME-I	
• Certificate of the Comptroller and Auditor General of India	(iii-vii)
• Guide to Finance Accounts	(ix-xiv)
1. Statement of Financial Position	2-3
2. Statement of Receipts and Disbursements	4-9
3. Statement of Receipts (Consolidated Fund)	10-12
4. Statement of Expenditure (Consolidated Fund)	13-19
5. Statement of Progressive Capital Expenditure	20-26
6. Statement of Borrowings and other Liabilities	27-31
7. Statement of Loans and Advances given by the Government	32-34
8. Statement of Investments of the Government	35
9. Statement of Guarantees given by the Government	36
10. Statement of Grants-in-aid given by the Government	37-38
11. Statement of Voted and Charged Expenditure	39
12. Statement on Sources and Application of Funds for Expenditure other than on Revenue account	40-42
13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	43-46
• Notes to Accounts	47-74
VOLUME-II	
PART I	
14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	77-104
15. Detailed Statement of Revenue Expenditure by Minor Heads	105-156
16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads	157-191
17. Detailed Statement of Borrowings and Other Liabilities	192-212
18. Detailed Statement of Loans and Advances given by the Government	213-240
19. Detailed Statement of Investments of the Government	241-258
20. Detailed Statement of Guarantees given by the Government	259-265
21. Detailed Statement on Contingency Fund and Other Public Account transactions	266-281
22. Detailed Statement on investment of Earmarked Balances	282-287

TABLE OF CONTENTS

PART II APPENDICES

I. Comparative Expenditure on Salary	290-300
II. Comparative Expenditure on Subsidy	301-306
III. Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	307-321
IV. Details of Externally Aided Projects	322
V. Expenditure on Schemes	323-326
A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	
B. State Schemes	
VI. Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited figures)	327-328
VII. Acceptance and Reconciliation of Balances	329-332
VIII. Financial Results of Irrigation Schemes	333-335
IX. Commitments of the Government-List of Incomplete Capital Works	336-355
X. Maintenance Expenditure with segregation of Salary and Non-Salary portion	356-360
XI. Major Policy Decisions during the year or new schemes proposed in the Budget	361-362
XII. Committed Liabilities of the Government.	363-367
XIII. Re-organisation of the States-Items for which allocation of balances between/among the States has not been finalized	368-369

Certificate of the Comptroller and Auditor General of India

This compilation, containing the Finance Accounts of the Government of Haryana for the year ending 31 March 2021, presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Haryana and the statements received from the Reserve Bank of India. Statements (8, 9, 19 & 20), explanatory notes to Statements (14, 15 & 20) and Appendices (IV, VIII, IX, X, XI, XII & XIII) in this compilation have been prepared directly from the information received from the Government of Haryana/Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

The treasuries, offices, and/or departments functioning under the control of the Government of Haryana are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

(v)

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Haryana for the year 2020-21.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Haryana being presented separately for the year ended 31 March 2021.

Emphasis of Matter

I want to draw attention to the following significant issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. As of 31 March 2021, as against the total employees' contribution of ₹ 778.53 crore under Defined Contribution Pension Scheme (DCPS), the State Government contributed only ₹ 766.83 crore. Thus, there was short contribution of ₹ 11.70 crore as Government's matching share under DCPS. Further, at the end of the year, the accumulated balance in the fund was ₹ 43.07 crore. Thus, there was a short transfer of ₹ 54.77 crore (short contribution of ₹ 11.70 crore *plus* ₹ 43.07 crore not transferred) to the NSDL and current liability stands deferred to future years. Further, the State Government has also created an interest liability on this amount not transferred to NSDL.
2. During the year 2020-21, 722 Utilisation Certificates (UCs) amounting to ₹ 6,421.28 crore, which had become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by 23 departments. In addition to this, 1720 UCs amounting to ₹ 8,129.50 crore due for submission up to 2019-20 were also outstanding as on

(vii)


31 March 2021. Thus, a total of 2442 UCs amounting to ₹ 14,550.78 crore were due for submission as on 31 March 2021. Therefore, there is no assurance that the amount of ₹ 14,550.78 crore has actually been incurred for the purpose of for which it was sanctioned/authorized by the Legislature. High pendency of UCs is fraught with risk of misutilisation of fund.

3. The State had 164 Personal Deposit (PD) Accounts with a closing balance of ₹ 1,871.17 crore as on 31 March 2021. Out of ₹ 3,301.06 crore transferred from the Consolidated Fund of the State to these accounts during the year, ₹ 1,556.72 crore (47.16 *per cent*) was transferred in March 2021. PD accounts have to be closed at the end of financial year and the unspent balances transferred to the Consolidated Fund. Amounts lying in PD accounts result in overstatement of expenditure to that extent. Non-transferring the unspent balances lying in Personal Deposit Accounts to Consolidated Fund entails the risk of diversion and misuse of public fund.

4. As per Para 10(3) of Haryana FRBM Act 2005, whenever 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 (₹ 802 crore) raised by Haryana Police Housing Corporation Limited (HPHCL) was not reflected in the accounts.

Date: 28 FEB 2022

Place: New Delhi



(Girish Chandra Murmu)

Comptroller and Auditor General of India

Guide to Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Haryana present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: Consolidated Fund: 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.

The Consolidated Fund comprises two sections: Revenue and Capital (Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven, sectors viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: 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. The Contingency Fund of the Government of Haryana for 2020-21 is ₹ 1,000 crore.

Part III: Public Account: 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 comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

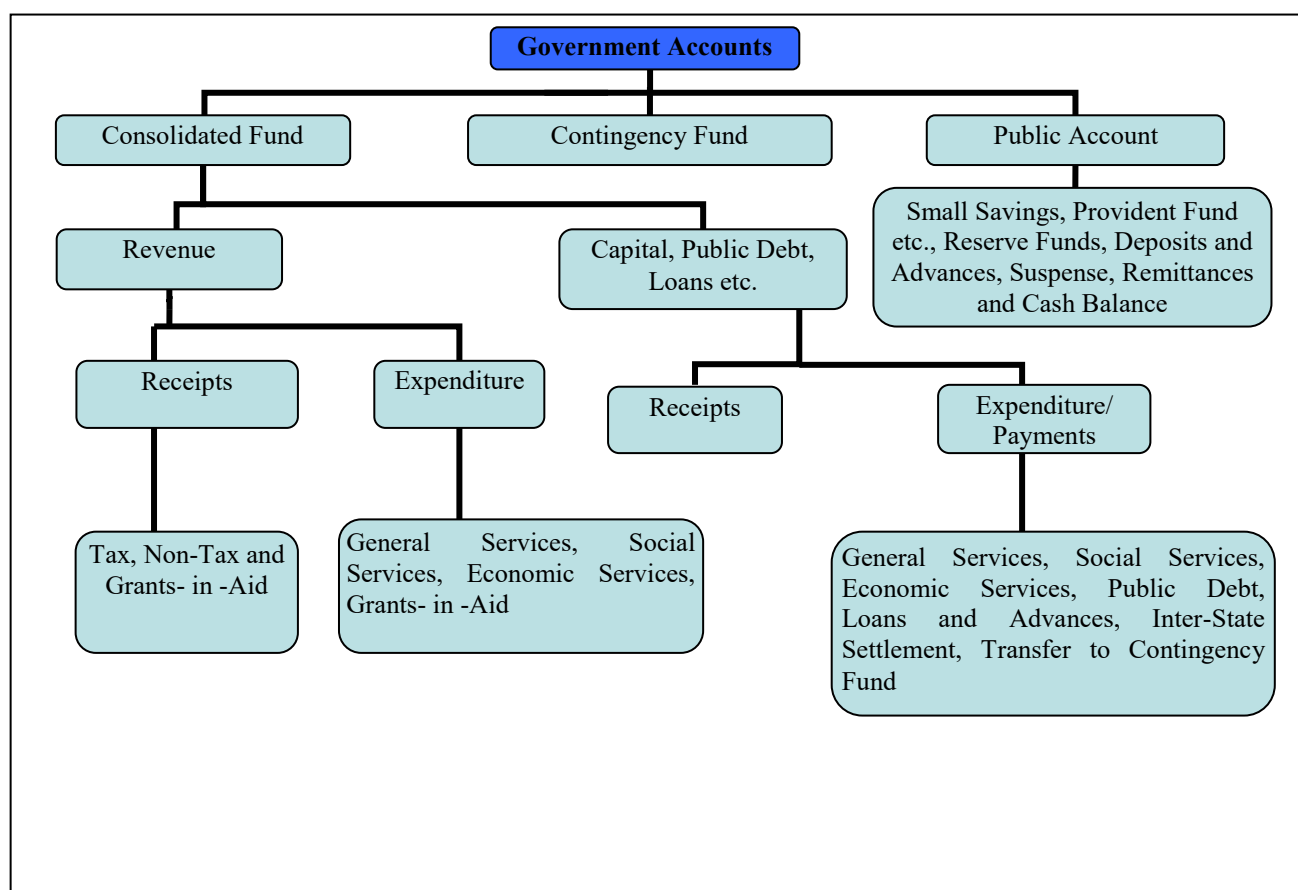
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2020)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:

Structure of Government Accounts



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of 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.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.

21. Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Centrally Sponsored Schemes and State Schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	--	III (Grants-in-Aid/ Assistance)
Capital expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Expenditure on Schemes)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e. g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting

functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly, 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund(GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest Payments and crediting Major Head 8009-State Provident Funds and 8011- Insurance and Pension Funds.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

SUMMARISED STATEMENTS

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets*	Reference (Sr. No.)		As on 31 March 2021	As on 31 March 2020
	Notes to Accounts	Statement		
Cash			31,47.94	39,99.47
(i) Cash in Treasuries and Local Remittances		21	0.54	0.54
(ii) Departmental Balances		21	3.34	2.83
(iii) Permanent Imprest		21	0.12	0.12
(iv) Investments of Cash Balance		21	15,64.72	23,32.87
(v) Deposits with Reserve Bank of India	2(vi)	21	(-)4,63.47	(-)16,44.93
(vi) Investments from Earmarked Funds		22	20,42.69	33,08.04
Capital Expenditure		16	11,80,35.14	11,22,28.40
(i) Investments in shares of Companies, Corporations		19	3,75,66.55	3,69,22.92
(ii) Other Capital Expenditure		16	8,04,68.59	7,53,05.48
Contingency Fund (unrecouped)			..	..
Loans and Advances	3(ii)	7	78,84.05	73,90.30
Advances with departmental officers		21	0.74	0.74
Suspense and Miscellaneous Balances^[1]	3(vii)	21	24.24	70.49
Remittance Balances		21	..	..
Cumulative excess of expenditure over receipts^[2]		12	11,73,23.30	9,56,54.00
Total			24,64,15.41	21,93,43.40

* The figures of assets and liabilities are cumulative figures. Please also see Para 1(ii) in the section 'Notes to Accounts'.

[1] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

[2] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION-concl'd.

Liabilities	Reference (Sr. No)		As on 31 March 2021	As on 31 March 2020
	Notes to Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6	20,39,58.21	18,37,85.60
(ii) Loans and Advances from Central Government		6	58,51.97	17,05.45
Non-Plan Loans			37.04	38.64
Loans for State Plan Schemes			9,70.02	12,98.58
Loans for Centrally Sponsored Schemes			..	..
Other Loans			48,44.91	3,68.23
Contingency Fund (balance)	3(xii)	21	10,00.00	2,00.00
Liabilities on Public Account		21		
(i) Small Savings, Provident Funds etc.			1,79,96.91	1,69,62.46
(ii) Deposits			94,71.56	79,21.80
(iii) Reserve Funds	3(v)		78,23.91	84,94.35
(iv) Suspense and Miscellaneous Balances			..	..
(v) Remittance Balances		21	3,12.85	2,73.74
Cumulative excess of receipts over expenditure			..	..
Total			24,64,15.41	21,93,43.40

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2020-21	2019-20		2020-21	2019-20
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	6,75,61.01	6,78,58.13	Revenue	8,99,46.60	8,48,48.21
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	4,19,13.80	4,28,24.95	Expenditure (Ref. Statement 4-A, 4-B & 15) Salaries^[1] (Ref. Statement 4-B & Appendix-I)	2,19,61.31	2,17,21.45
Non-tax Revenue (Ref. Statement 3 & 14)	69,61.49	73,99.74	Subsidies^[1] (Ref. Statement 4-B & Appendix-II)	76,50.39	81,05.18
Interest receipts (Ref. Statement 3 & 14)	15,61.74	19,74.86	Grants-in-aid^[2] (Ref. Statement 4-B, 10 & Appendix-III)	1,30,12.47	1,13,37.35
Others (Ref. Statement 3)	53,99.75	54,24.88	General Services (Ref. Statement 4 & 15)	2,88,39.72	2,62,84.23
Total (Ref. Statement 3 & 14)	69,61.49	73,99.74	Interest Payment and service of debt (Ref. Statement 4 -A, 4-B & 15)	1,71,14.67	1,55,88.01
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	64,37.59	71,11.53	Pension (Ref. Statement 4 -A, 4-B & 15)	97,12.71	88,32.94
			Others (Ref. Statement 4-B)	20,12.34	18,63.28
			Total (Ref. Statement 4-A & 15)	2,88,39.72	2,62,84.23
			Social Services (Ref. Statement 4-A & 15)	1,54,72.97	1,39,67.39
			Economic Services (Ref. Statement 4-A & 15)	30,09.74	34,32.61
Grants from Central Government (Ref. Statement 3 & 14)	1,22,48.13	1,05,21.91	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Ref. Statement 4-A & 15)	..	..
Revenue Deficit	2,23,85.59	1,69,90.08	Revenue Surplus	..	..

[1] Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2).

[2] Grant-in-aid comprises the total of the Object Heads (code 09 and 43) across all the Major Heads and totals of Minor Heads 190, 191, 192, 193, 195, 196, 197, 198 and 199. Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignments of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and Panchayati Raj Institutions'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.

(₹ in crore)

Receipts		Disbursements			
2020-21	2019-20	2020-21	2019-20		
Part-I Consolidated Fund					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	62.96	54.01	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	58,69.70	1,76,65.93
			General Services (Ref. Statement 4-A & 16)	3,87.61	5,86.16
			Social Services (Ref. Statement 4-A & 16)	29,86.12	32,33.56
			Economic Services (Ref. Statement 4-A & 16)	24,95.97(a)	1,38,46.21(b)
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	4,31.95	53,92.63	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	9,25.70	13,09.25
			General Services (Ref. Statement 4-A, 7 & 18)	..	..
			Social Services (Ref. Statement 4-A, 7 & 18)	..	..
			Economic Services (Ref. Statement 4-A, 7 & 18)	7,23.99	12,40.38
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	2,01.71	68.87
Public Debt (Ref. Statement 3, 6 & 17)	5,38,16.73	4,44,31.82	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	2,94,97.60	1,57,75.51
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	4,93,40.05	4,43,29.43	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	2,91,67.44	1,55,11.63
Loans from Government of India (Ref. Statement 3, 6 & 17)	44,76.68	1,02.39	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	3,30.16	2,63.88
Inter-State Settlement Account (Net)/Appropriation to Contingency Fund	..	..	Inter-State Settlement Account (Net)/Appropriation to Contingency Fund	8,00.00	..
Total Receipts Consolidated Fund (Ref. Statement 3)	12,18,72.65	11,77,36.59	Total Expenditure Consolidated Fund (Ref. Statement 4)	12,70,39.60	11,95,98.90
Deficit in Consolidated Fund	51,66.95	18,62.31	Surplus in Consolidated Fund	..	..

(a) Includes ₹ 8,48.13 crore on account of Salary.

(b) Includes ₹ 7,79.82 crore on account of Salary.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-concl.d.

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	8,00.00	..	Contingency Fund (Ref. Statement 21)	..	..
Part-III Public Account^[3]					
Small Savings, Provident Funds (Ref. Statement 21)	36,04.79	36,70.12	Small Savings , Provident Funds etc. (Ref. Statement 21)	25,70.34	24,22.89
Reserves and Sinking Funds (Ref. Statement 21)	28,58.61	23,17.15	Reserves and Sinking Funds (Ref. Statement 21)	22,63.70	3,91.81
Deposits (Ref. Statement 21)	3,74,08.58	2,91,11.19	Deposits (Ref. Statement 21)	3,58,58.82	2,95,93.94
Advances (Ref. Statement 21)	..	..	Advances (Ref. Statement 21)	..	..
Suspense and Miscellaneous (Ref. Statement 21)	8,44,55.60	8,22,54.13	Suspense and Miscellaneous^[4] (Ref. Statement 21)	8,21,25.42	8,38,77.73
Remittances (Ref. Statement 21)	87,95.19	89,19.27	Remittances (Ref. Statement 21)	87,56.09	89,73.01
Total Receipts Public Account (Ref. Statement 21)	13,71,22.77	12,62,71.86	Total Disbursements Public Account (Ref. Statement 21)	13,15,74.37	12,52,59.38
Deficit in Public Account	..	..	Surplus in Public Account	55,48.40	10,12.48
Opening Cash Balance	(-)16,44.39	(-)7,94.56	Closing Cash Balance	(-)4,62.93	(-)16,44.39
Increase in Cash Balance	11,81.46	..	Decrease in Cash Balance	..	(-)8,49.83

[3] For details, please refer to Statement No. 21 in Volume-II.

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21 in Volume-II.

Annexure to Statement No. 2

Cash Balances and Investments of Cash Balances
(₹ in crore)

	As on 31 March 2021	As on 31 March 2020
<i>(a) General Cash Balance-</i>		
1. Deposits with Reserve Bank ^[1]	(-)4,63.47*	(-)16,44.93
2. Remittances in Transit - Local	0.54	0.54
Total	(-)4,62.93	(-)16,44.39
3. Investments held in the "Cash Balance Investment Account."	15,64.72**	23,32.87
Total (a)	11,01.79	6,88.48
<i>(b) Other Cash Balances and Investments</i>		
Cash with Departmental Officers		
1. Cash with departmental officers, viz. Forest and Public Works	3.34	2.83
2. Permanent advances for contingent expenditure with departmental officers.	0.12	0.12
3. Investments of Earmarked Funds	20,42.69	33,08.04
Total (b)	20,46.15	33,10.99
Total (a) and (b)	31,47.94	39,99.47

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2020-21, advised to the Reserve Bank of India till 10 April 2021.

* Cash Balance worked out by Accountant General is ₹ 4,63.47 crore (Credit) with Reserve Bank of India besides ₹ 0.54 crore (Debit) as Remittances in Transit. The cash balance reported by RBI as on 31 March 2021 is ₹ 3,75.01 crore (Debit). Thus, there is a difference of ₹ 88.46 crore between the two figures. The difference is being reconciled.

** Differs from ₹ 14,80.84 crore that intimated by the Reserve Bank of India. The difference is under reconciliation.

Annexure to Statement No. 2-contd.

Cash Balances and Investments of Cash Balances**Explanatory Notes**

(a) Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated in the pre-page statement. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with Reserve Bank of India'.

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.14 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance^[2] for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

(c) The limit for ordinary ways and means advances to the State Government was ₹14,64.00 crore during 1 April 2020 to 31 March 2021. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time.

^[2] The cash balance (Deposits with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2021 but worked out by 10 April and not simply the daily balance on 31 March 2021.

Annexure to Statement No. 2-concl'd.

Cash Balances and Investments of Cash Balances

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-21 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	323
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	1
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	41
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	..
(v) Number of days on which overdrafts were taken	..

At the close of the year 2020-21, no amount was outstanding under ways and means advances and overdraft. During 2020-21, an amount of ₹ 49,77.33 crore on account of ordinary ways and means advance was taken and the entire amount was repaid during the year thereby leaving nil balance.

During 2020-21, a sum of ₹ 1.31 crore was paid as interest on ways and means advance.

The State Government has invested ₹ 15,64.72 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹ 29.49 crore which was ₹ 47.05 crore less than that realised during last year.

The amounts invested out of earmarked funds are shown in Statement No. 22.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)			
I-TAX AND NON-TAX REVENUE			
(₹ in crore)			
Description		Actuals	
		2020-21	2019-20
A.	Tax Revenue		
A.1	Own Tax Revenue	4,19,13.80	4,28,24.95
	State Goods and Services Tax (SGST)	1,82,35.79	1,88,72.95
	Land Revenue	16.60	20.68
	Stamps and Registration fees	51,57.02	60,13.30
	State Excise	68,64.42	63,22.70
	Taxes on Sales, Trade etc.	86,60.16	83,97.81
	Taxes on Vehicles	24,95.08	29,15.76
	Taxes on Goods and Passengers	3.74	15.85
	Taxes and Duties on Electricity	4,76.07	2,62.01
	Other Taxes and Duties on Commodities and Services	4.92	3.89
A.2	Share of net proceeds of Taxes	64,37.59	71,11.53
	Central Goods and Services Tax (CGST)	19,07.46	20,18.07
	Integrated Goods and Services Tax (IGST)	..	..
	Corporation Tax	19,46.54	24,24.73
	Taxes on Income other than Corporation Tax	19,96.13	18,99.93
	Other Taxes on Income and Expenditure	..	..
	Taxes on Wealth	..	0.11
	Customs	3,38.27	4,50.77
	Union Excise Duties	2,15.83	3,13.42
	Service Tax	28.52	..
	Other Taxes and Duties on Commodities and Services	4.84	4.50
	Total A	4,83,51.39	4,99,36.48
B	Non-Tax Revenue		
	Interest Receipts	15,61.74*	19,74.86
	Police	53.51	1,79.84
	Other Administrative Services	65.62	1,07.89
	Miscellaneous General services	1,31.69	62.96
	Education, Sports, Art and Culture	5,95.47	4,57.94
	Medical and Public Health	1,97.19	1,71.89
	Water Supply and Sanitation	69.68	59.77
	Urban Development	19,53.92	18,55.51
	Forestry and Wild Life	19.97	23.07
	Major Irrigation	1,84.60	1,43.93
	Non-Ferrous Mining and Metallurgical Industries	10,20.95	7,02.25
	Road Transport	5,85.38	11,14.51
	Others	5,21.77	5,45.32
	Total B	69,61.49	73,99.74

* Includes ₹ 13,36.87 crore as book adjustment of interest.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-contd.			
II-GRANTS FROM GOVERNMENT OF INDIA			
(₹ in crore)			
Description		Actuals	
		2020-21	2019-20
C	Grants-in-aid from Central Government		
C.1	Centrally Sponsored Schemes	31,35.18	28,51.99
	Grants under the proviso to Article 275 (1) of the Constitution	31,35.18	28,51.99
	Grants from Central Road Fund	..	..
C.2	Finance Commission Grants	23,64.00	20,05.74
	Grants under the proviso to Article 275 (1) of the Constitution	18,73.00	17,78.64
	Grants-in-aid for State Disaster Response Fund	4,91.00	2,27.10
C.3	Other Transfer/Grants to States	67,48.95	56,64.18
	Grants under the proviso to Article 275 (1) of the Constitution	66,70.41	54,63.41
	Grants from Central Road Fund	78.54	2,00.77
Total C		1,22,48.13	1,05,21.91
Total Revenue Receipts (A+B+C)		6,75,61.01	6,78,58.13

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-concl.			
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
(₹ in crore)			
Description		Actuals	
		2020-21	2019-20
D.	Capital Receipts		
	Disinvestment proceeds	62.96	54.01
	Total D	62.96	54.01
E.	Public Debt Receipts		
	Internal Debt		
	Market Loans	3,00,00.00	2,46,76.85
	Ways and Means Advances from the Reserve Bank of India	49,77.33	12,61.75
	Bonds	..	..
	Loans from Financial Institutions	1,41,79.57	1,82,75.07
	Other Loans	1,83.15	1,15.76
	Total E	4,93,40.05	4,43,29.43
F.	Loans and Advances from Central Government		
	Loans for State Plan Schemes	..	..
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	Other Loans for States/ Union Territory with Legislature Schemes	44,76.68	1,02.39
	Total F	44,76.68	1,02.39
G.	Loans and advances by State Government (Recoveries)¹	4,31.95	53,92.63
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	12,18,72.65	11,77,36.59

¹Details are in Statements No.7 in Volume I and 18 in Volume II

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	10,49.84	..	..	10,49.84
	Parliament/State/Union Territory	68.35	..	..	68.35
	Legislatures				
	President, Vice President/Governor, Administrator of Union Territories	14.54	..	..	14.54
	Council of Ministers	1,13.10	..	..	1,13.10
	Administration of Justice	7,94.70	..	..	7,94.70
	Election	59.15	..	..	59.15
A.2	Fiscal Services	6,10.33	..	..	6,10.33
	Land Revenue	2,58.77	..	..	2,58.77
	Stamps and Registration	8.88	..	..	8.88
	State excise	53.33	..	..	53.33
	Taxes on Sales, Trade etc.	2,06.60	..	..	2,06.60
	Taxes on Vehicles	75.21	..	..	75.21
	Other Taxes and Duties on Commodities and Services	6.13	..	..	6.13
	Other Fiscal Services	1.41	..	..	1.41
A.3	Interest Payment and Servicing of Debt	1,71,14.67	..	..	1,71,14.67
	Interest Payments	1,71,14.67	..	..	1,71,14.67
A.4	Administrative Services	58,62.75	3,87.61	..	62,50.36
	Public Service Commission	1,19.25	..	..	1,19.25
	Secretariat-General Services	1,66.41	..	..	1,66.41
	District Administration	2,56.88	..	..	2,56.88
	Treasury and Accounts Administration	79.74	..	..	79.74
	Police	46,18.91	1,60.37	..	47,79.28
	Jails	2,41.34	..	..	2,41.34
	Supplies and Disposals	4.55	..	..	4.55
	Stationery and Printing	14.08	0.13	..	14.21
	Public Works	2,07.08	2,27.11	..	4,34.19
	Vigilance	39.75	..	..	39.75
	Other Administrative Services	1,14.76	..	..	1,14.76

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
A	General Services- conclud.				
A.5	Pension and Miscellaneous General Services	1,00,96.58	..	..	1,00,96.58
	Pensions and Other Retirement Benefits	97,12.71	..	..	97,12.71
	Miscellaneous General Services	3,83.87	..	..	3,83.87
	Total A : General Services	3,47,34.17	3,87.61	..	3,51,21.78
B	Social Services				
B.1	Education, Sports Art and Culture	1,40,29.47	4,09.32	..	1,44,38.79
	General Education	1,33,23.12	2,83.78	..	1,36,06.90
	Technical Education	5,62.31	20.57	..	5,82.88
	Sports and Youth Services	1,21.20	89.97	..	2,11.17
	Art and Culture	22.84	15.00	..	37.84
B.2	Health & Family Welfare	50,81.05	7,66.37		58,47.42
	Medical and Public health	48,57.12	7,66.37	..	56,23.49
	Family Welfare	2,23.93	..	..	2,23.93
B.3	Water Supply, Sanitation, Housing and Urban Development	59,14.79	15,94.50	..	75,09.29
	Water Supply and Sanitation	22,30.01	9,44.12	..	31,74.13
	Housing	68.07	86.09	..	1,54.16
	Urban Development	36,16.71	5,64.29	..	41,81.00
B.4	Information and Broadcasting	1,32.81	80.00	..	2,12.81
	Information and Publicity	1,32.81	80.00	..	2,12.81
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	3,76.01	0.48	..	3,76.49
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	3,76.01	0.48	..	3,76.49
B.6	Labour and Labour Welfare	9,35.17	..	..	9,35.17
	Labour, Employment and Skill Development	9,35.17	..	..	9,35.17
B.7	Social Welfare & Nutrition	96,86.43	64.55		97,50.98
	Social Security and Welfare	87,52.03	64.55	..	88,16.58
	Nutrition	2,38.63	..	..	2,38.63
	Relief on account of Natural Calamities	6,95.77	..	..	6,95.77

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
B	Social Services- conclud.				
B.8	Others	8.23	70.90	..	79.13
	Other Social Services	0.60	70.90	..	71.50
	Secretariat- Social Services	7.63	..	..	7.63
	Total B : Social Services	3,61,63.96	29,86.12	..	3,91,50.08
C	Economic Services				
C.1	Agriculture and Allied Activities	42,05.56	(-)11,71.85	97.83	31,31.54
	Crop Husbandry	17,72.37	1.77	..	17,74.14
	Soil & Water Conservation	1,08.69	..	..	1,08.69
	Animal Husbandry	8,64.61	10.00	..	8,74.61
	Dairy Development	0.55	..	..	0.55
	Fisheries	59.95	..	..	59.95
	Forestry and Wild Life	2,51.38	..	..	2,51.38
	Food Storage and Warehousing	3,24.07	(-)12,43.04	27.79	(-)8,91.18
	Agricultural Research and Education	4,81.96	..	..	4,81.96
	Co-operation	3,40.58	59.42	70.04	4,70.04
	Other Agricultural Programmes	1.40	..	..	1.40
C.2	Rural Development	44,98.67	97.06	90.11	46,85.84
	Special Programmes for Rural Development	1,83.67	..	89.43	2,73.10
	Rural Employment	3,13.76	..	..	3,13.76
	Land Reforms	14.62	..	..	14.62
	Other Rural Development Programmes	39,86.62	97.06	0.68	40,84.36
C.3	Irrigation and Flood Control	15,74.44	13,65.75	..	29,40.19
	Major Irrigation	12,43.78	6,90.03	..	19,33.81
	Medium Irrigation	2,18.14	4,12.53	..	6,30.67
	Minor Irrigation	7.88	..	..	7.88
	Flood Control Project	..	2,63.19	..	2,63.19
	Command Area Development	1,04.64	..	..	1,04.64

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
C	Economic Services- conclud.				
C.4	Energy	57,88.32	5,27.09	56.15	63,71.56
	Power	55,65.32	5,23.50	56.15	61,44.97
	New and Renewable Energy	2,23.00	3.59	..	2,26.59
C.5	Industry and Minerals	3,90.60	4.79	4,79.90	8,75.29
	Village and Small Industries	1,82.15	4.58	12.50	1,99.23
	Consumer Industries	..	0.20	4,67.40	4,67.60
	Industries	1,04.05	0.01	..	1,04.06
	Non-Ferrous Mining & metallurgical Industries	1,04.40	..	..	1,04.40
C.6	Transport	24,42.29	15,13.34	..	39,55.63
	Civil Aviation	5.51	93.77	..	99.28
	Roads and Bridges	8,14.71	13,72.03	..	21,86.74
	Road Transport	16,22.07	47.54	..	16,69.61
C.7	Science, Technology and Environment	31.83	23.00	..	54.83
	Other Scientific Research	22.66	23.00	..	45.66
	Ecology and Environment	9.17	..	..	9.17
C.8	General Economic Services	1,16.76	1,36.79	..	2,53.55
	Secretariat- Economic Services	28.08	..	..	28.08
	Tourism	50.94	28.28	..	79.22
	Census Surveys and Statistics	29.96	..	..	29.96
	Civil Supplies	0.23	..	..	0.23
	Other General Economic Services	7.55	1,08.51	..	1,16.06
	Total C: Economic Services	1,90,48.47	24,95.97	7,23.99	2,22,68.43
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	..	..	..	..
	Total D: Grants-in-aid and Contributions	..	..	..	..

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
E.	Loans to Government Servants etc.	..	..	2,01.71	2,01.71
	Loans to Government Servants etc.	..	..	2,01.71	2,01.71
F.	Public Debt	..	..	2,94,97.60	2,94,97.60
	Internal Debt of the State Government	..	..	2,91,67.44	2,91,67.44
	Loans and Advances from the Central Government	..	..	3,30.16	3,30.16
G.	Inter State Settlement	..	..	..	..
H.	Appropriation to Contingency Fund	..	..	8,00.00	8,00.00
	Total Consolidated Fund Expenditure	8,99,46.60	58,69.70	3,12,23.30	12,70,39.60

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.

B. EXPENDITURE BY NATURE									
Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(` in crore)									
Loans	..	3,12,23.30	3,12,23.30	..	1,70,84.76	1,70,84.76	..	1,79,39.51	1,79,39.51
Salaries	1,91,39.09	8,48.13	1,99,87.22	1,87,81.31	7,79.82	1,95,61.13	1,76,95.74	5,71.74	1,82,67.48
Interest	1,79,46.10	5,15.44	1,84,61.54	1,63,68.39	6,39.94	1,70,08.33	1,42,69.14	3,00.00	1,45,69.14
Pension	1,49,95.51	0.93	1,49,96.44	1,32,63.47	0.93	1,32,64.40	1,21,51.59	0.83	1,21,52.42
Grant-in-Aid	1,30,12.47	..	1,30,12.47	1,13,37.35	..	1,13,37.35	1,00,77.83	..	1,00,77.83
Advances	89.00	1,23,45.31	1,24,34.31	89.00	1,32,13.50	1,33,02.50	94.00	1,18,43.47	1,19,37.47
Subsidies	76,50.39	..	76,50.39	81,05.18	..	81,05.18	85,49.07	..	85,49.07
Major works	3.86	59,35.10	59,38.96	..	65,69.69	65,69.69	..	68,85.52	68,85.52
Dearness Allowance	27,83.84	..	27,83.84	25,45.81	..	25,45.81	15,04.49	..	15,04.49
Contributions	15,20.62	..	15,20.62	11,89.47	..	11,89.47	9,74.03	..	9,74.03
Energy Charges	14,65.02	..	14,65.02	11,30.88	..	11,30.88	11,91.61	..	11,91.61
Maintenance	12,68.64	..	12,68.64	12,86.06	..	12,86.06	11,44.34	..	11,44.34
Gratuities	12,20.96	..	12,20.96	10,91.73	..	10,91.73	9,15.72	..	9,15.72
Special Component for SCs	9,75.79	126.70	11,02.49	11,31.58	2,12.01	13,43.59	9,57.68	2,31.25	11,88.93
Honorarium	10,58.12	..	10,58.12	9,55.28	..	9,55.28	8,82.91	..	8,82.91
Contractual Services	10,10.61	..	10,10.61	8,74.72	..	8,74.72	7,08.90	..	7,08.90
Other Charges	9,80.25	..	9,80.25	11,43.37	..	11,43.37	10,49.00	0.30	10,49.30
Material and Supplies	7,63.25	..	7,63.25	6,57.30	..	6,57.30	6,86.52	..	6,86.52
Wages	6,34.22	..	6,34.22	6,43.83	..	6,43.83	3,51.95	..	3,51.95
Minor Works	6,33.29	(-)0.65	6,32.64	5,49.63	..	5,49.63	4,47.15	..	4,47.15
Investment	..	5,50.20	5,50.20	..	58,60.15	58,60.15	..	56,06.31	56,06.31
Ex-gratia	4,70.22	..	4,70.22	4,87.00	..	4,87.00	4,61.74	..	4,61.74
Unemployment Allowance	3,86.95	..	3,86.95	3,70.94	..	3,70.94	2,65.05	..	2,65.05
Petrol, Oil and Lubricant	3,78.98	..	3,78.98	1,08.72	..	1,08.72	92.06	..	92.06
Medical Reimbursement	3,70.36	..	3,70.36	3,69.18	..	3,69.18	3,00.62	..	3,00.62
Compensation	2,96.63	47.18	3,43.81	64.25	94.93	1,59.18	2,80.13	2,64.88	5,45.01
Office Expenses	2,51.81	..	2,51.81	1,99.91	..	1,99.91	2,18.29	..	2,18.29
Scholarship and Stipends	2,30.19	..	2,30.19	2,22.69	..	2,22.69	3,86.25	..	3,86.25
Stores & Equipments	1,87.85	..	1,87.85	86.46	0.08	86.54	93.28	0.10	93.38
Feeding/Cash Doles	1,86.15	..	1,86.15	1,04.53	..	1,04.53	84.41	..	84.41
Motor Vehicle	1,52.15	..	1,52.15	5,78.26	..	5,78.26	6,49.60	..	6,49.60
Miscellaneous	1,11.87	..	1,11.87	2,54.40	..	2,54.40	65.16	..	65.16

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-concl.

B. EXPENDITURE BY NATURE									
Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(` in crore)									
Travel Expenses	1,11.51	..	1,11.51	1,79.51	..	1,79.51	1,37.64	..	1,37.64
Professional & Special Services	98.66	..	98.66	77.35	..	77.35	69.20	..	69.20
Rent Rates & Taxes	95.48	..	95.48	1,25.91	..	1,25.91	1,41.33	..	1,41.33
Computerisation	91.07	..	91.07	1,52.27	..	1,52.27	1,10.49	..	1,10.49
Discretionary grants	82.05	..	82.05	1,57.08	..	1,57.08	1,42.85	..	1,42.85
Water Charges	63.89	..	63.89	2.81	..	2.81	2.85	..	2.85
Advertising and Publicity	54.99	..	54.99	1,37.30	..	1,37.30	1,24.07	..	1,24.07
Purchases	19.99	26.23	46.22	8.57	4.41	12.98	5.92	82.99	88.91
Lands	..	45.26	45.26	..	80.32	80.32	1.14	1,84.13	1,85.27
Depreciation	43.96	..	43.96	43.86	..	43.86	43.87	..	43.87
Research & Development	0.92	38.08	39.00	0.18	56.47	56.65	..	58.37	58.37
Secret Service	38.88	..	38.88	36.63	..	36.63	48.24	..	48.24
Leave Travel Concession	38.38	..	38.38	3,94.33	..	3,94.33	2,11.27	..	2,11.27
Building	..	27.69	27.69	..	27.59	27.59	0.07	22.21	22.28
Election Expenditure	23.53	..	23.53	91.60	..	91.60	16.24	..	16.24
Machinery and Equipment	10.49	5.75	16.24	27.26	46.50	73.76	0.25	13.14	13.39
Prizes and awards	9.70	..	9.70	26.82	..	26.82	29.46	..	29.46
Training	8.27	..	8.27	15.89	..	15.89	7.26	..	7.26
Commitment charges	5.79	..	5.79	4.78	..	4.78	4.62	..	4.62
Furniture	0.44	3.63	4.07	1.03	4.83	5.86	1.58	3.75	5.33
Publication	3.88	..	3.88	7.44	..	7.44	8.15	..	8.15
Others	23.09	..	23.09	26.92	..	26.92	21.64	..	21.64
Suspense	(-3,27.84)	-0.51	-328.35	(-3,28.04)	0.14	(-3,27.90)	(-3,11.47)	(-10.67)	(-3,22.14)
Deduct Recoveries	(-7,24.72)	(-1,46,44.77)	(-1,53,69.49)	(-3,31.99)	(-99,25.38)	(-1,02,57.15)	(-2,09.39)	(-1,07,51.72)	(-1,09,61.11)
Total	8,99,46.60	3,70,93.00	12,70,39.60	8,48,48.21	3,47,50.69	11,95,98.90	7,71,55.54	3,32,46.11	11,04,01.65

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
A.	CAPITAL ACCOUNTS OF GENERAL SERVICES-					
4055	Capital Outlay on Police	2,29.70	20,43.86	1,60.37	22,04.23	(-)30.18
4058	Capital Outlay on Stationery and Printing	1.50	11.12	0.13	11.25	(-)91.33
4059	Capital Outlay on Public Works	3,54.96	30,25.11	2,27.11	32,52.22	(-)36.02
	Total-A. Capital Account of General Services	5,86.16	50,80.09	3,87.61	54,67.70	(-)33.87
B.	CAPITAL ACCOUNT OF SOCIAL SERVICES-					
(a)	<i>Capital Account of Education, Sports, Art and Culture-</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	3,88.28	26,96.77	4,09.32	31,06.09	5.42
	Total- (a) Capital Account of Education, Sports, Art and Culture	3,88.28	26,96.77	4,09.32	31,06.09	5.42
(b)	<i>Capital Account of Health and Family Welfare-</i>					
4210	Capital Outlay on Medical and Public Health	5,10.17	19,89.40	7,66.37	27,55.77	50.22
4211	Capital Outlay on Family Welfare	..	40.81	..	40.81	..
	Total- (b) Capital Account of Health and Family Welfare	5,10.17	20,30.21	7,66.37	27,96.58	50.22
(c)	<i>Capital Account of Water, Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	11,73.72	1,48,26.78	9,44.12	1,57,70.90	(-)19.56
4216	Capital Outlay on Housing	95.42	7,18.45	86.09	8,04.54	(-)9.78
4217	Capital Outlay on Urban Development	8,83.72	52,39.48	5,64.29	58,03.77	(-)36.15
	Total-(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	21,52.86	2,07,84.71	15,94.50	2,23,79.21	(-)25.94

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
B.	Capital Account of Social Services-concl.					
(d)	<i>Capital Account of information and Broadcasting-</i>					
4220	Capital Outlay on Information and Publicity	40.30	1,12.89	80.00	1,92.89	98.51
	Total-(d) Capital Account of Information and Broadcasting	40.30	1,12.89	80.00	1,92.89	98.51
(e)	<i>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.50	68.38	0.48	68.86	(-)80.80
	Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2.50	68.38	0.48	68.86	(-)80.80
(g)	<i>Capital Account of Social Welfare and Nutrition-</i>					
4235	Capital Outlay on Social Security and Welfare	22.08	5,60.92	64.55	6,25.47	192.35
	Total-(g) Capital Account of Social Welfare and Nutrition	22.08	5,60.92	64.55	6,25.47	192.35
(h)	<i>Capital Account of Other Social Services-</i>					
4250	Capital Outlay on other Social Services	1,17.37	13,14.03	70.90	13,84.55(a)	(-)35.59
	Total-(h) Capital Account of Other Social Services	1,17.37	13,14.03	70.90	13,84.55(a)	(-)39.59
	Total-B. Capital Account of Social Services	32,33.56	2,75,67.91	29,86.12	3,05,53.65(a)	(-)7.65

(a) Decreased proforma by ₹ 0.38 crore from the closing balance due to retirement of capital/disinvestment.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-					
(a)	<i>Capital Account of Agriculture and Allied Activities-</i>					
4401	Capital Outlay on Crop Husbandry	2.70	6.41	1.77	8.18	(-)34.44
4402	Capital Outlay on Soil and Water Conservation	..	1.37	..	1.37	..
4403	Capital Outlay on Animal Husbandry	5.00	59.04	10.00	69.04	100.00
4404	Capital Outlay on Dairy Development	..	18.47	..	18.47	..
4405	Capital Outlay on Fisheries	..	3.92	..	3.92	..
4406	Capital Outlay on Forestry and Wild Life	..	1.57	..	1.57	..
4408	Capital Outlay on Food Storage and Warehousing	44,02.31	96,12.79	(-)12,43.04	83,69.75	(-)128.24
4416	Investments in Agricultural Financial Institutions	..	0.53	..	0.53	..
4425	Capital Outlay on Co-operation	67.26	7,89.34	59.42	7,86.18(a)	(-)11.66
4435	Capital Outlay on Other Agricultural Programmes	..	(-)2.08	..	(-)2.08(b)	..
	Total- (a) Capital Account of Agriculture and Allied Activities	44,77.27	1,04,91.36	(-)11,71.85	92,56.93(a)	(-)126.17
(b)	<i>Capital Account of Rural Development</i>					
4515	Capital Outlay on Other Rural Development Programmes	28.59	32.45	97.06	1,29.51	239.49
	Total-(b) Capital Account of Rural Development	28.59	32.45	97.06	1,29.51	239.49
(d)	<i>Capital Account of Irrigation and Flood Control-</i>					
4700	Capital Outlay on Major Irrigation	6,72.91	68,10.91	6,90.03	75,00.94	2.54
4701	Capital Outlay on Medium Irrigation	4,34.34	75,91.43	4,12.53	80,03.96	(-)5.02
4702	Capital Outlay on Minor Irrigation	..	5,50.71	..	5,50.71	..
4711	Capital Outlay on Flood Control Projects	2,93.57	26,39.59	2,63.19	29,02.78	(-)10.35
	Total-(d) Capital Account of Irrigation and Flood Control	14,00.82	1,75,92.64	13,65.75	1,89,58.39	(-)2.50

(a) Decreased proforma by ₹ 62.58 crore from the closing balance due to retirement of capital/disinvestment.

(b) Minus figure was due to excess of receipt and recovery over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.					
(e)	<i>Capital Account of Energy-</i>					
4801	Capital Outlay on Power Projects	58,25.00	2,88,01.38	5,23.50	2,93,24.88	(-)91.01
4810	Capital Outlay on New and Renewable Energy	4.63	4.63	3.59	8.22	(-)22.46
	Total-(e) Capital Account of Energy	58,29.63	2,88,06.01	5,27.09	2,93,33.10	(-)90.96
(f)	<i>Capital Account of Industry and Minerals-</i>					
4851	Capital Outlay on Village and Small Industries	13.06	38.45	4.58	43.03	(-)64.93
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	..	0.03	..	0.03	..
4858	Capital Outlay on Engineering Industries	..	0.41	..	0.41	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	11.95	..	11.95	..
4860	Capital Outlay on Consumer Industries	0.14	45.88	0.20	46.08	42.86
4875	Capital Outlay on Other Industries	..	0.09	..	0.09	..
4885	Other Capital Outlay on Industries and Minerals	0.01	2,89.41	0.01	2,89.42	..
	Total-(f) Capital Account of Industry and Minerals	13.21	3,86.22	4.79	3,91.01	(-)63.74
(g)	<i>Capital Account of Transport-</i>					
5053	Capital Outlay on Civil Aviation	15.76	2,15.42	93.77	3,09.19	494.99
5054	Capital Outlay on Roads and Bridges	18,00.07	1,90,33.41	13,72.03	2,04,05.44	(-)23.78
5055	Capital Outlay on Road Transport	3.62	16,72.34	47.54	17,19.88	1213.26
	Total-(g) Capital Account of Transport	18,19.45	2,09,21.17	15,13.34	2,24,34.51	(-)16.82

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-concl'd.					
(i)	<i>Capital Account of Science Technology and Environment</i>					
5425	Capital Outlay on other Scientific and Environmental Research	11.50	25.50	23.00	48.50	100.00
	Total-(i) Capital Account of Science Technology and Environment	11.50	25.50	23.00	48.50	100.00
(j)	<i>Capital Account of General Economic Services-</i>					
5452	Capital Outlay on Tourism	28.85	3,81.92	28.28	4,10.20	(-)1.98
5475	Capital Outlay on other General Economic Services	2,36.89	9,43.13	1,08.51	10,51.64	(-)54.19
	Total-(j) Capital Account of General Economic Services	2,65.74	13,25.05	1,36.79	14,61.84	(-)48.52
	Total-C. Capital Account of Economic Services	1,38,46.21	7,95,80.40	24,95.97	8,20,13.79(a)	(-)81.97
	Grand Total	1,76,65.93	11,22,28.40	58,69.70	11,80,35.14(b)	(-)66.77

(a) Decreased proforma by ₹ 62.58 crore from the closing balance due to retirement of capital/disinvestment.

(b) Decreased proforma by ₹ 62.96 crore from the closing balance due to retirement of capital/disinvestment.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-*contd.*

Explanatory Notes

1. The details of Government investments in the shares of Statutory Corporations, Government companies, Joint Stock Companies and Co-operative Institutions are given in Statement No. 19.

In 2020-21, the Government invested ₹ 7,06.59 crore, in Government Companies (₹ 6,45.99 crore) and Co-operative Institutions (₹ 60.60 crore). Further, out of investments in Co-operative Institutions ₹ 62.96 crore retired during the year.

The total investments of the Government in the share capital of different concerns at the end of 2018-19, 2019-20 and 2020-21 were ₹ 3,07,47.91 crore, ₹ 3,69,22.92 crore and ₹ 3,75,66.55 crore respectively. The dividend received thereon during the three years was ₹ 56.60 crore (0.18 per cent), ₹ 87.01 crore (0.24 per cent) and ₹ 1,63.14 crore (0.43 per cent) respectively. Further details are given in Statement No. 19.

2. The Financial results of the irrigation works, for which capital and revenue accounts are kept, are given in Appendix. VIII.

3. The details of incomplete projects in the form of statement of commitments are given in Appendix-IX.

4. The proforma accounts for 2020-21 for five departmentally managed government commercial and quasi-commercial undertakings, the net expenditure of which is shown in the table below, have not been prepared (June, 2021).

Summary of the financial results of the working of these departmentally managed Government undertakings as disclosed by the latest available proforma accounts is given below:-

Sr. No.	Undertaking/Scheme	Major Head under which working expenses are accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss in relation to capital employed
				(₹ in crore)		
1	Printing and Stationery Department	4058 -Capital Outlay on Nationalised Text Book Scheme	2007-08	17.97	(+) 1.74	(+) 9.68
2	Agriculture Department-					
	(i) Seed Depot Scheme	4401- Capital outlay on Crop Husbandry	1988-89	..(a)	..	..(a)
	(ii) Purchase and Distribution of pesticides	4401- Capital outlay on Crop Husbandry	1986-87	0.01	..	..

(a) Information has not been received from the department (June, 2021).

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-*concl.*

Explanatory Notes

Sr. No.	Undertaking/Scheme	Major Head under which working expenses are accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss in relation to capital employed
				(₹ in crore)		
3	Food and Supplies Department- Grain Supply Scheme	4408 -Capital Outlay on Food Storage and Warehousing	2017-18 (Un-audited)	90,98.50	(-)2,89.05	(-)3.18
4	Transport Department- Haryana Roadways	5055 -Capital Outlay on Road Transport	2014-15	11,55.99	(-)5,16.98	(-) 44.72

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(1) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
A Public Debt					Amount	Per cent	
(₹ in crore)							
6003 Internal Debt of the State Government							
Market Loans	13,56,66.44	3,00,00.00	44,50.00	16,12,16.44	2,55,50.00	18.83	66.33
Ways and Means	..	49,77.33	49,77.33	..	..	..	..
Bonds	2,59,50.00	..	..	2,59,50.00	..	..	10.68
Loans from Financial Institutions	1,22,49.57	1,41,79.57	1,85,71.74	78,57.40	(-)43,92.17	(-)35.86	3.23
Special Securities issued to National Small Savings Fund	93,65.12	..	10,04.39	83,60.73	(-)10,04.39	(-)10.72	3.44
Other Loans	5,54.47	1,83.15	1,63.98	5,73.64	19.17	3.46	0.23
Total - 6003 Internal Debt of the State Government	18,37,85.60	4,93,40.05	2,91,67.44	20,39,58.21	2,01,72.61	10.98	83.91
6004 Loans and Advances from the Central Government	17,05.45	44,76.68	3,30.16	58,51.97	41,46.52	243.13	2.41
A Total Public Debt	18,54,91.05	5,38,16.73	2,94,97.60	20,98,10.18	2,43,19.13	13.11	86.32

^[1] Detailed Account is in Statement No. 17 and Statement No. 21.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-contd.
(1) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
B Other liabilities							
					(₹ in crore)		
State Provident Funds	1,69,30.93	35,68.68	25,34.79	1,79,64.82	10,33.89	6.11	7.39
Insurance and Pension Funds	31.54	36.11	35.56	32.09	0.55	1.74	0.01
Reserve Funds bearing Interest	49,62.37	10,00.73	4,86.17	54,76.93	5,14.56	10.37	2.25
Reserve Funds not bearing Interest	2,23.95	18,57.88	17,77.53	3,04.30	80.35	35.88	0.13
Deposits bearing Interest	4,21.77	15,66.13	15,35.95	4,51.95	30.18	7.16	0.19
Deposits not bearing Interest	75,00.03	3,58,42.45	3,43,22.87	90,19.61	15,19.58	20.26	3.71
Total other liabilities	3,00,70.59	4,38,71.98	4,06,92.87	3,32,49.70	31,79.11	10.57	13.68
B Total Public Debt and other liabilities	21,55,61.64	9,76,88.71	7,01,90.47	24,30,59.88	2,74,98.24	12.76	100.00

^[1] Detailed Account is in Statement No. 17 and Statement No. 21.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-*contd.*

Explanatory Notes**1 Amortisation arrangements**

The State Government has made amortisation arrangements for the repayment of the following loans :-

Sr. No.	Name of Sinking Fund	Balance on 1 April 2020	Additions during the year	Withdrawals during the year	Balance on 31 March 2021
1	Loans received for Bhakra Nangal Project by the Composite State of Punjab	0.22	..	..	0.22
2	Loans received out of consolidated open market borrowings of the Government of India	1.91	..	..	1.91
3	Amortisation of Market Loans	20,81.93	1,51.62	15,16.29	7,17.26
Total		20,84.06	1,51.62	15,16.29	7,19.39

Out of total balances of ₹ 7,19.39 crore in the Sinking Funds, ₹ 7,17.26 crore were invested in Securities of the Government of India.

- 2. Loans from Small Saving Fund** – Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loan received during 2020-21 was Nil and ₹ 10,04.39 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 83,60.73 crore which was 3.44 *per cent* of the total Public Debt and other liabilities of the State Government as on 31 March 2021.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-*contd.*

3. Internal Debt of the State Government-

The transactions relating to loans raised in the open market, the loans received from the Reserve Bank of India, the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, the National Co-operative Development Corporation, General Insurance Corporation of India etc. are recorded under this head.

Seventeen Market loans of ₹ 3,00,00.00 crore (₹ 10,00.00 crore carrying 7.18 *per cent*, ₹ 25,00.00 crore carrying 6.98 *per cent* and ₹ 20,00.00 crore carrying 6.62 *per cent* interest redeemable in the year 2041; ₹ 10,00.00 crore carrying 6.48 *per cent* and ₹ 30,00.00 Crore carrying 7.05 *per cent* interest redeemable in the year 2040; ₹ 20,00.00 crore carrying 6.68 *per cent* interest redeemable in the year 2039; ₹ 20,00.00 crore carrying 6.72 *per cent* interest redeemable in the year 2035; ₹ 5,00.00 crore carrying 7.14 *per cent* interest redeemable in the year 2031; ₹ 20,00.00 crore carrying 6.59 *per cent* interest, ₹ 15,00.00 crore carrying 6.70 *per cent* and ₹ 50,00.00 crore carrying 8.00 *per cent* interest redeemable in the year 2030; ₹ 15,00.00 crore carrying 7.02 *per cent* interest redeemable in the year 2029; ₹ 10,00.00 crore carrying 6.24 *per cent* interest redeemable in the year 2026; ₹ 10,00.00 crore carrying 5.60 *per cent* interest redeemable in the year 2024; ₹ 20,00.00 crore carrying 4.40 *per cent* interest redeemable in the year 2023; and ₹ 10,00.00 crore carrying 4.75 *per cent* and ₹ 10,00.00 crore carrying 4.68 *per cent* interest redeemable in the year 2022) were raised by the Government during the year. The whole amount was realised in cash. The total payment against the matured loan during the period from 1967-68 to 2020-2021 was ₹ 1.86.28.49 crore. The outstanding liability against matured loan was ₹ 2.26 crore.

The particulars of outstanding market loans are given in Annexure to Statement No. 17. The loans from the Reserve Bank of India represent adjustment relating to the shortfall from the agreed minimum cash balance and borrowing purely of temporary character, viz. ordinary and special ways and means advances and overdraft from the Bank. The particulars of the transactions are given in the explanatory notes below Annexure to Statement No. 2.

Loans and Advances from the Central Government- Details of the loans and advances taken from the Government of India are given in Statement No. 17.

Amount met from revenue during 2019-20 and 2020-21 as interest charges are shown below :-

	2020-21	2019-20	Net increase(+) or decrease(-)
	(₹ in crore)		
Gross debt and other obligations at the end of the year	24,30,59.88	21,55,61.64	2,74,98.24
(i) Interest paid by the Government -			
(a) On Public Debt and Small Savings, Provident Funds	1,67,43.73	1,52,35.86	15,07.87
(b) On other obligations	3,70.94	3,52.15	18.79
Total	1,71,14.67	1,55,88.01	15,26.66
(ii) Deduct			
Interest received on loans and advances given by the Govt.	91.59	3,97.62	(-)3,06.03
Interest realised on investment of cash balances	29.49	76.54	(-)47.05
(iii) Net amount of interest charges	1,69,93.59	1,51,13.85	18,79.74

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-concl'd.

	2020-21	2019-20	Net increase(+) or decrease(-)
	(₹ in crore)		
(iv) Percentage of Gross interest item (i) to total revenue receipts	25.33	22.97	2.36
(v) Percentage of Net interest item (iii) to total revenue receipts	25.15	22.27	2.88
(B) Appropriation for reduction or avoidance of debt			
(i) Contribution to Saving Funds	..	..	..
(ii) Other appropriation	..	..	..

In addition, there were adjustment of interest charges of ₹ 13,36.87 crore on account of interest received from departmental commercial undertakings and ₹ 1,02.97 crore on account of premium on market loans and ₹ 0.82 crore other interest receipts.

The Government also received during the year ₹ 1,63.14 crore as dividend on investments in Public Sector Undertakings and other investments.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1- Summary of Loans and Advances: Loanee group-wise.

Loanee Group	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2021	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
				(₹ in crore)			
Education, Sports, Art and Culture	0.04	..	..	..	0.04	..	..
Water Supply, Sanitation, Housing and Urban Development	8,00.20	..	0.01	..	8,00.19	(-)0.01	..
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.44	..	..	..	0.44	..	..
Social Welfare and Nutrition	1.45	..	..	..	1.45	..	..
Other Social Services	0.56	..	0.02	..	0.54	(-)0.02	..
Agriculture & Allied Activities	12,77.49	97.83	1,18.68	..	12,56.64	(-)20.85	..
Rural Development	13.99	90.11	0.15	..	1,03.95	89.96	..
Irrigation and Flood Control	1,76.31	..	..	..	1,76.31	..	..
Energy	13,49.09	56.15	2,25.87	..	11,79.37	(-)1,69.72	..
Industry and Minerals	36,81.70	4,79.90	21.59	..	41,40.01	4,58.31	..
Transport	0.01	..	..	..	0.01	..	..
General Financial and Trading Institutions	12.66	..	..	..	12.66	..	..
Government Servants	76.36	2,01.71	65.63	..	2,12.44	1,36.08	..
Total – Loan and Advances	73,90.30	9,25.70	4,31.95	..	78,84.05	4,93.75	..

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

Sl. No.	Loanee Entity	Year of Sanction	Sanction Order No.	Amount (₹ in crore)	Rate of Interest
----------------	--------------------------	-------------------------	-------------------------------	--------------------------------	-------------------------

No information available.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-*contd.*

Section: 2- Summary of Loans and Advances: Sector-wise.

Sector	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2021	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services	..	..	..	..	..	..	..
Social Services	8,02.69	..	0.03	..	8,02.66	(-)0.03	..
Economic Services	65,11.25	7,23.99	3,66.29	..	68,68.95	3,57.70	..
Government Servants	76.36	2,01.71	65.63	..	2,12.44	1,36.08	..
Total	73,90.30	9,25.70	4,31.95	..	78,84.05	4,93.75	..

Note: For details, refer Section 1 of Statement No. 18-Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-*concl.*

Section: 3- Summary of re-payment in arrears from Loanee entities.

Loanee-Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Middle Income Group Housing Scheme	0.27	..	0.27	1990-91	4.60
Low Income Group Housing Scheme	1.07	..	1.07	1990-91	27.58
Rural Housing Scheme	0.92	..	0.92	1990-91	23.08
Total	2.26	..	2.26	..	55.26

Note: For details, refer Section 2 of Statement No. 18- Detailed Statement of Loans and Advances given by the Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investments in the share capital and debentures of different concerns for 2019-20 and 2020-21

Name of the Concern	2020-21			2019-20		
	Number of concerns	Investments at the end of the year	Dividend/ interest received during the year	Number of concerns	Investments at the end of the year	Dividend/ interest received during the year
					(₹ in crore)	
I. Statutory Corporations	2	2,04.93	..	2	2,04.93	3.52
II. Rural Banks	4	0.53	..	4	0.53	..
III. Government Companies	31	3,65,29.68	1,61.87	31	3,58,83.69	83.41
IV. Other Joint Stock Companies and Partnerships	31	1.75	..	31	1.75	..
V. Co-operative Institutions and Local Bodies	42	8,29.66*	1.27	42	8,32.02	0.08
Total	110	3,75,66.55	1,63.14	110	3,69,22.92	87.01

* Investment of ₹ 62.96 crore retired during the year.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT
Sector-wise details of Guarantees

Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed during the year	Outstanding at the beginning of 2020-21	Additions during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2020-21	Guarantee Commission or Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
(₹ in crore)										
Power (35)	68,93.51	36,82.64	32,10.87	14,67.60	..	..	54,25.91	68.59	46.59	..
Cooperative (6)	6,13.11	4,28.95	1,84.16	1,64.29	..	..	4,48.82	7.90	4.70	..
Urban Development and Housing (18)	1,44,69.88	1,31,33.36	13,36.52	6,18.21	..	..	1,38,51.67	20.27	0.25	..
Other Infrastructure (15)	35,15.97	34,92.68	23.29	1,89.19	..	..	33,26.78	25.73	22.43	..
Total (74)	2,54,92.47	2,07,37.63	47,54.84	24,39.29	..	..	2,30,53.18	1,22.49	73.97	..

Note: (i) Data Source: State Government, Finance Department.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

Name/Category of the Grantees	Total Funds Released as Grants-in-aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No. 2		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
	(₹ in crore)					
1 Panchayati Raj Institutions						
(i) Zilla Parishads	14,05.61	18,30.31	32,35.92	17,90.82	13,13.99	31,04.81
(ii) Panchayat Samities	..	..	..	..	..	..
(iii) Gram Panchayats	..	..	..	..	..	..
2 Urban Local Bodies						
(i) Municipal Corporations	..	..	..	..	..	..
(ii) Municipalities/ Municipal Councils	9,65.62	18,01.02	27,66.64	14,55.41	7,33.00	21,88.41
(iii) Others	..	..	..	..	..	..
3 Public Sector Undertakings						
(i) Government Companies	..	..	..	..	..	..
(ii) Statutory Corporations	4,38.97	16,68.68	21,07.65	21.08	..	21.08
4 Autonomous Bodies						
(i) Universities	5,93.62	18,74.67	24,68.29	37.54	..	37.54
(ii) Development Authorities	2,52.61	8,51.61	11,04.22	1,51.00	..	1,51.00
(iii) Cooperative Institutions	..	..	..	..	..	..
(iv) Others	2,25.12	11,04.63	13,29.75	2,03.99	2.24	2,06.23
Total	38,81.55	91,30.92	1,30,12.47	36,59.84	20,49.23	57,09.07

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT-*concl*d.

Name/Category of the Grantee	Grants-in-aid in kind	Value of Grants-in-aid in Kind being Capital Assets in Nature
1	2	3

(₹ in crore)

(i) Other Bodies

42.99

Total**42.99**

..

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actual					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	1,73,04.31	7,26,42.29	8,99,46.60	1,57,88.94	6,90,59.27	8,48,48.21
Expenditure Heads (Capital Account)	71.28	57,98.42	58,69.70	1,24.21	1,75,41.72	1,76,65.93
Disbursement under Public Debt (a)	2,94,97.60	..	2,94,97.60	1,57,75.51	..	1,57,75.51
Loans and Advances (a)	..	9,25.70	9,25.70	..	13,09.25	13,09.25
Appropriation to Contingency Fund	..	8,00.00	8,00.00	..	..	..
Total	4,68,73.19	8,01,66.41	12,70,39.60	3,16,88.66	8,79,10.24	11,95,98.90

(a) The figures have been arrived as follows:-

E. Public Debt

Internal Debt of the State Government	2,91,67.44	..	2,91,67.44	1,55,11.63	..	1,55,11.63
Loans and Advances from the Central Government	3,30.16	..	3,30.16	2,63.88	..	2,63.88
Total Public Debt	2,94,97.60	..	2,94,97.60	1,57,75.51	..	1,57,75.51

F. Loans and Advances*

Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	..	..	..	..	..
Loans for Economic Services	..	7,23.99	7,23.99	..	12,40.38	12,40.38
Loans to Government Servants etc.	..	2,01.71	2,01.71	..	68.87	68.87
Total Loans and Advances	..	9,25.70	9,25.70	..	13,09.25	13,09.25

*A more detailed account is given in Statement No. 18 in Volume-II.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2020-21 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	36.90	63.10
2019-20	26.50	73.50

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

Particulars	On 1 April 2020	During the Year 2020-21	On 31 March 2021
			(₹ in crore)
Capital and Other Expenditure			
<i>Capital Expenditure (Sector-wise)</i>			
Police	20,43.86	1,60.37	22,04.23
Stationery and Printing	11.12	0.13	11.25
Public Works	30,25.11	2,27.11	32,52.22
Education, Sports, Art and Culture	26,96.77	4,09.32	31,06.09
Health and Family Welfare	20,30.21	7,66.37	27,96.58
Water Supply, Sanitation, Housing and Urban Development	2,07,84.71	15,94.50	2,23,79.21
Information and Broadcasting	1,12.89	80.00	1,92.89
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	68.38	0.48	68.86
Social Welfare and Nutrition	5,60.92	64.55	6,25.47
Other Social Services	13,14.03	70.90	13,84.55 (a)
Agriculture and Allied Activities	1,04,91.36	(-)11,71.85	92,56.93 (b)
Rural Development	32.45	97.06	1,29.51
Irrigation and Flood Control	1,75,92.64	13,65.75	1,89,58.39
Energy	2,88,06.01	5,27.09	2,93,33.10
Industry and Minerals	3,86.22	4.79	3,91.01
Transport	2,09,21.17	15,13.34	2,24,34.51
Other Scientific and Environment Research	25.50	23.00	48.50
General Economic Services	13,25.05	1,36.79	14,61.84
TOTAL - Capital Expenditure	11,22,28.40	58,69.70	11,80,35.14 (c)

(a) Decreased proforma by ₹ 0.38 crore due to retirement of Capital/Disinvestment .

(b) Decreased proforma by ₹ 62.58 crore due to retirement of Capital/Disinvestment.

(c) Decreased proforma by ₹ 62.96 crore due to retirement of Capital/Disinvestment.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT-contd.

Particulars	On 1 April 2020	During the Year 2020-21	On 31 March 2021
			(₹ in crore)
Loans and Advances			
Loans and Advances for various Services -			
Education, Sports, Art and Culture	0.04	..	0.04
Water Supply, Sanitation, Housing and Urban Development	8,00.20	(-)0.01	8,00.19
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.44	..	0.44
Social Welfare and Nutrition	1.45	..	1.45
Other Social Services	0.56	(-)0.02	0.54
Agriculture and Allied Activities	12,77.49	(-)20.85	12,56.64
Rural Development	13.99	89.96	1,03.95
Irrigation and Flood Control	1,76.31	..	1,76.31
Energy	13,49.09	(-)1,69.72	11,79.37
Industry and Minerals	36,81.70	4,58.31	41,40.01
Transport	0.01	..	0.01
General Economic Services	12.66	..	12.66
Loans to Government Servants	76.36	1,36.08	2,12.44
TOTAL - Loans and Advances	73,90.30	4,93.75	78,84.05
Appropriation to Contingency Fund	2,00.00	8,00.00	10,00.00
TOTAL - Capital and Other Expenditure	11,98,18.70	71,63.45	12,69,19.19 (a)
Deduct			
Contribution from Miscellaneous Capital Receipts	2,82.16	62.96	3,45.12
Net Capital and Other Expenditure	11,95,36.54	71,00.49	12,65,74.07

(a) Decreased proforma by ₹ 62.96 crore due to retirement of Capital/disinvestment.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT-*concl'd.*

Particulars	On 1 April 2020	During the Year 2020-21	On 31 March 2021
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2020-21	(-)9,54,34.73	(-)2,23,85.59	(-)11,78,20.32
Add- Adjustment on account of Retirements/Disinvestments	(-)2,82.16	..	(-)3,45.12
Debt -			
Internal Debt of the State Government	18,37,85.60	2,01,72.61	20,39,58.21
Loans and Advances from the Central Government	17,05.45	41,46.52	58,51.97
Small Savings, Provident Fund etc.	1,69,62.46	10,34.45	1,79,96.91
Total	20,24,53.51	2,53,53.58	22,78,07.09
Other Obligations			
Contingency Fund	2,00.00	8,00.00	10,00.00
Deposits and Advance	79,21.06	15,49.76	94,70.82
Contributions from Development funds, Reserve funds etc.	84,94.35	(-)6,70.44	78,23.92
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)73.44	45.74	(-)27.70
Remittances	2,73.74	39.11	3,12.85
TOTAL-Other Obligations	1,68,15.71	17,64.17	1,85,79.88
TOTAL-Debt and Other Obligations	21,92,69.22	2,71,17.75	24,63,86.97
Deduct -Cash Balance	(-)16,44.39	11,81.46	(-)4,62.93
Deduct-Investments	56,40.91	(-)20,33.50	36,07.41
Add- Amount closed to Government Account during 2020-21	(-)19.27	15,16.29	14,97.02
Net Provision of funds	11,95,36.54	71,00.49	12,65,74.07 (b)

(a) Amounts in this line have been included to balance the Statement.

(b) Differs from ₹ 12,66,37.03 crore (₹ 11,95,36.54 crore plus ₹ 71,00.49 crore) by ₹ 62.96 crore (adjustment of retirement/disinvestment)

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2021

Debit balances	Sector of the General Account	Name of the Account	Credit balances
(₹ in crore)			(₹ in crore)
		CONSOLIDATED FUND	
23,53,58.44	A to D,G and part of sector L	Government Account	..
..	E	Public Debt	20,98,10.18
78,84.05	F	Loans and Advances	..
		CONTINGENCY FUND	
..		Contingency Fund -	10,00.00
		PUBLIC ACCOUNT	
..	I	Small Savings, Provident Funds etc. Provident funds Other Accounts	1,79,96.91
..	J	Reserve Funds (a) Reserve Funds bearing interest - Gross Balance	54,76.92
..		(b) Reserve Funds not bearing interest - Gross Balance	23,46.99
20,42.69		Investments in ear marked Funds	

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*contd.*
A. The following is a summary of the balances as on 31 March 2021

Debit balances	Sector of the General Account	Name of the Account	Credit balances
(₹ in crore)			(₹ in crore)
		PUBLIC ACCOUNT -<i>concl.</i>	
	K	Deposits and Advances	
..		(a) Deposits bearing interest	4,51.94
..		(b) Deposits not bearing interest	90,19.62
0.74		(c) Advances	..
	L	Suspense and Miscellaneous	
24.24		Suspense	..
3.40		Other Items	..
15,64.72		Investments	..
0.06		Account with Government of Foreign Countries	..
	M	Remittances	
..		Money order and Other Remittances	3,12.85
		Inter Government Adjustment Accounts	
(-)4,62.93	N	Cash Balance (Closing)	
24,64,15.41		Total	24,64,15.41

Note: As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote under Annexure to Statement 2 at page 7 may please be referred to for details.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-contd.

EXPLANATORY NOTES

1. The significance of the head "Government Account" is explained below :-

Under the system of book-keeping followed in the Government accounts, the accounts booked under revenue, capital and other transactions of the Government the balances of which are not carried forward from year to year are closed to single head called "Government Account". The balances under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund the closing cash balance at the end of the year may be worked out and proved.

The Government Account 2020-21 given below will show how the net amount at the end of year has been arrived at:-

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
20,78,82.40	A - Balance at the debit of Government Account on 1 April 2020	
..	B - Revenue Receipts	6,75,61.01
8,99,46.60	C - Expenditure on Revenue Account	..
58,69.70	D- Expenditure on Capital Account	..
..	E- Receipt on Capital Account	62.96
..	F - Miscellaneous Government Account	15,16.29
..	G - Balance at the debit of Government Account on 31 March 2021	23,53,58.44
8,00.00	H - Appropriation to Contegency Fund	..
30,44,98.70	Total	30,44,98.70

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*concl.*

2. The Other headings in this summary take into account the balances under all account heads in the Government books for which the Government has liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Haryana as these do not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by the Government.

3. A summary of receipts, disbursements and balances under heads of account relating to, Contingency Fund and Public Account is given in Statement No. 21. In a number of cases there are un-reconciled differences in the closing balances as reported in Statement No. 21 and those shown in the separate registers or other records maintained in the Accounts Office/Departmental offices for the purpose. Steps are being taken for collection of required details and documents to settle the discrepancies as soon as possible.

4. The balances are communicated to the concerned officers every year for acceptance thereof. In a number of cases such acceptances have not been received. In many cases, the delay extends over several years. Some instances where verification and acceptance of balances involving large amounts have been delayed are given in Appendix-VII.

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Haryana for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Haryana have been compiled based on the initial accounts rendered by 24 Treasuries, 40 Forest Divisions, 59 Public Works (B&R) Divisions, 86 Irrigation Divisions, 58 Public Health Engineering Divisions, 39 Pay and Accounts Offices and Advices of the Reserve Bank of India. Primary compilation is done by Treasury and secondary compilation is done by AG office. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e. the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Haryana are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 18,235.79 crore compared to ₹ 18,872.95 crore in 2019-20, registering a decrease of ₹ 637.16 crore (3.38 per cent). This includes Advance Apportionment of IGST amounting to ₹ 1,445.15 crore. In addition, the

State received ₹ 1,907.46 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 20,143.25 crore. The State received, compensation of ₹ 5,065.81 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2020-21, Government of Haryana correctly booked expenditure under Capital Section/Revenue Section.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E): All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Haryana. During the year, receipts amounting to ₹ 67,623.97 crore (100 *per cent* of total receipts) and expenditure amounting to ₹ 95,816.30 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts: The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹ 7,964.58 crore under 32 Major Heads of accounts, constituting 8.31 *per cent* of the total Revenue and Capital expenditure (₹ 95,816.30 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-B**.

Similarly, ₹ 3,510.62 crore under 52 Major Heads of Account, constituting 5.20 *per cent* of the total Revenue Receipts (₹ 67,561.01 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800-Other Receipts are given in **Annexure-B-I**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2020-21, the State Government of Haryana did not open any new Sub Heads (nil under both Revenue and Capital) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India.

(vi) Transfer of funds to Personal Deposit (PD) Accounts: PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, an amount of ₹ 3,301.06 crore was transferred from the Consolidated Fund of the State to these PD Accounts. This includes ₹ 1,556.72 crore transferred in March 2021 from the Consolidated Fund of the State. This is 47.16 *per cent* of the total credit to PD account during the year.

Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on 1 April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
154	610.89	10	3,318.11*	Nil	2,057.83	164	1,871.17

*This includes ₹ 17.05 crore from other than Consolidated Fund of the State.

The Subsidiary Treasury Rules/Financial Rules/ Financial Code, Punjab as applicable to Haryana state that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of three years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 25 treasuries (including Cyber treasury) conducted during 2020-21 in respect of transactions for the year 2019-20 revealed that 11 schemes under PD accounts of 11 operators with balance amounting to ₹ 0.97 crore were lying inoperative for more than three years. The information regarding Lapsable and Non-Lapsable PD accounts is not available from 20 Treasuries.

(vii) Unadjusted Abstract Contingent (AC) Bills: Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of the Rule 4.49 of the Punjab Treasury Rules, Financial Hand Book No.1, and Rule 1.16 of the Punjab Financial Rules Vol. I (as applicable to Haryana State), DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one to six months from the date of completion of the purpose for which the advance was drawn. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 1,691 AC bills amounting to ₹ 956.64 crore drawn during the year 2020-21, 296 AC bills amounting to ₹ 57.08 crore (5.97 *per cent*) were drawn in March 2021. DCC Bills in respect of a total of 719 AC bills amounting to ₹ 772.08 crore as on 31 March 2021 were not received. Details

of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	84*	8.40
2019-20	182	214.03
2020-21	453	549.65
Total	719	772.08

* 1 each for 2015-16 and 2017-18. Eighty two for 2018-19.

The major defaulting departments that had not submitted DCC bills are Food and Supply Department (₹ 629.95 crore), Health Department (₹ 75.62 crore), General Education Department (₹ 35.84 crore) and Transport Department (₹ 16.85 crore). Age analysis of AC bills of these Departments is shown in **Annexure –C**.

(viii) Utilization Certificates (UCs) for Grants-in-Aid not received: In terms of Rules 8.14 of the Punjab Financial Rules, Volume-I (as applicable to Haryana State), Utilization 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 from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 2,468.08 crore pertaining to outstanding UCs for the period up to 2019-20 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	1,235#	5,159.79
2019-20	485	2,969.71
2020-21	722	6,421.28
Total	2,442	14,550.78

* The year mentioned above relates to “Due year” i.e. after 12 months/year of actual drawal.

Between 3 to 5 years: 949 UCs for ₹ 3,609.60 crore; greater than 5 years: 286 UCs for ₹ 1,550.19 crore.

Major defaulting departments that had not submitted UCs are Rural Development Department (₹ 6,248.51 crore, 42.94 per cent), Urban Development Department (₹ 6,019.63 crore, 41.37 per cent), Health Department (₹ 805.11 crore, 5.54 per cent), General Education Department (₹ 774.14 crore, 5.32 per cent). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-D**.

(ix) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31 December 2005 was ₹ 8,945.88 crore during the year.

(x) **Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Depreciation Reserve Fund – Government Commercial Departments and Undertakings	490.94	Sanction issued by the State Government	54.00	54.00
Depreciation Reserve Fund – Government Non-Commercial Departments and Undertakings	12.28	Sanction issued by the State Government	1.81	1.81
General and other Reserve Funds	3.77	Sanction issued by the State Government	0.41	0.41
State Disaster Response Fund	3,172.72	Interest to be paid at the rate applicable to overdrafts under Overdraft Regulation Guidelines of the Reserve Bank of India as per Para 4 of Guidelines of the Fund dated 30 July 2015	224.26	224.26
State Compensatory Afforestation Fund	1,282.65	Interest calculated at the rate of 3.4 <i>per cent</i> , taking into account conservative estimate of the borrowing cost during the year 2020-21/ taking average Ways and Means interest rate as 3.4 <i>per cent</i> for the year 2020-21	43.61	Nil
Mines and Mineral Development, Restoration and Rehabilitation Fund	220.43	Interest calculated at the rate of 6 <i>per cent</i> as per clause 4.5 of Notification dated 10 July 2015	13.23	5.13
Deposits towards Land acquired by National Highways Authority of India/Ministry of Railways	388.88	Interest calculated at the rate of 4 <i>per cent</i>	15.56	15.56

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	32.89	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund (7.1 per cent)	2.34	Nil
		Total	355.22	301.17

Non-payment/short payment of the interest ₹ 54.05 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 54.05 crore.

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹ 706.59 crore in 2020-21. Government investment of ₹ 37,566.55 crore as on 31 March 2021 yielded dividend/interest of ₹ 163.14 crore (0.43 per cent) during 2020-21.

Details of Government investment as on 31 March 2021 are given as follows: -

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporations	2	204.93
Rural Banks	4	0.53
Government Companies	31	36,529.68
Other Joint Stock Companies and Partnerships	31	1.75
Co-operative Institutions and Local Bodies	42	829.66
Total	110	37,566.55

(xii) **Grants/Loans given to PSUs where accounts are not finalized:** Information has not been furnished by the State Government.

(xiii) **Guarantees given by the Government:** During the year, cumulative amount guaranteed by the State Government is ₹ 23,053.18 crore. The outstanding guarantees of ₹ 20,737.63 crore as on 1 April 2020, work out to 30.69 per cent of the State Revenue Receipts of the year 2020-21 (₹ 67,561.01 crore). During 2020-21, the State Government received ₹ 73.97 crore towards

guarantee commission, which constituted 1.56 *per cent* of the guaranteed amount during 2020-21 (₹ 4,754.84 crore). As per Haryana Government letter no.4/1/ARO/-IV-FD (Res. Cell)-2001 dated 21 November 2001, the Government shall charge a minimum of two *per cent* of the guaranteed amount as guarantee commission which works out to ₹ 95.10 crore. Details are given in Statement 9 and 20 of Finance Accounts.

(xiv) Expenditure on Ecology and Environment: The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Haryana incurred ₹ 9.17 crore against the budget allocation of ₹ 9.17 crore (after incorporation of Re-appropriation orders) under Major Head 3435-Ecology and Environment. The expenditure incurred during 2020-21 was 0.01 *per cent* of Revenue Expenditure. Major head wise details of expenditure ‘vis-à-vis’ Budget is given in **Annexure-E**.

(xv) Incomplete projects aged five years and more: As per information received from the State Government, there are three incomplete projects under Public Works Department which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-F**.

(xvi) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹ 13,012.47 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xvii) Ways and Means Advances from RBI availed by the Government of Haryana during 2020-21: The Government of Haryana availed Ways and Means Advances amounting to ₹ 4,977.33 crore from the RBI during 2020-21. The State Government repaid the entire amount of ways and means advance during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹ 1.31 crore.

(xviii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so/and the same has been reflected in Appendix-XII.

(xix) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants: Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 16,747.79 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Haryana in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 12,248.13 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 5,239.18 crore (Revenue Expenditure ₹ 4,989.13 crore and Capital Expenditure ₹ 250.05 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xx) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget): As per PFMS portal of CGA, ₹ 7,347.62 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 7,118.68 crore.

The direct transfer of fund to the implementing agencies has increased by 63.61 *per cent* as compared to 2019-20 (from ₹ 4,351.10 crore in 2019-20 to ₹ 7,118.68 crore) in 2020-21. Details are in Appendix-VI.

3. Contingency Fund: In exercise of the powers conferred by Section 3 of the Haryana Contingency Fund Act, 1966, the State Government made the Haryana Contingency Fund Rules, 1967 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Haryana. The Contingency Fund of the State of Haryana has a corpus of ₹ 1,000.00 crore. At the end of 2020-21, no amount remained un-recouped. As on 31 March 2021, Contingency Fund has balance of ₹ 1,000.00 crore.

4. Public Account:

(i) **National Pension System:** The State Government employees recruited on or after 01 January 2006 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme should have been ₹ 1,557.06 crore (Employees' contribution: ₹ 778.53 crore and Government's due contribution: ₹ 778.53 crore). The Government transferred ₹ 778.53 crore (Employees' contribution) to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme for Government Employees. Out of Government's due contribution of ₹ 778.53 crore, the Government transferred ₹ 766.83 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme for Government Employees by directly debiting Major Head 2071-01-117-Government Contribution for Defined Contribution Pension Scheme. The Government contribution to NPS during the year was less by ₹ 11.70 crore which resulted in understatement of Revenue Deficit and Fiscal deficit to that extent.

As against total contribution of ₹ 1,545.36 crore during the year 2020-21, transfer to NSDL was ₹ 1,535.18 crore (₹ 756.65 crore Government contribution and ₹ 778.53 crore employees' contribution). The balance amount of ₹ 10.18 crore pertaining to 2020-21 is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) **Reserve Funds:** Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 11 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 7,823.92 crore. Out of which ₹ 5,476.92 crore was under interest bearing Reserve Funds and ₹ 2,347.00 crore under Non-Interest bearing Reserve Funds.

(A) Reserve Funds bearing Interest:

(a) **State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-'8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹ 491.00 crore as Central Government's share. The State Government's share during the year is ₹ 163.66 crore. The State Government transferred ₹ 900.29 crore (Central share ₹ 491.00 crore *plus* State share ₹ 163.66 crore *plus* Interest ₹ 224.26 crore *plus* unspent balance of

₹ 21.37 crore pertaining to 2019-20) to the Fund under Major Head 8121-122 SDRF. The State received no amount from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
3,172.72	491.00	163.66	Nil	900.29*	213.02	3,859.99	Nil

*Includes receipt of ₹ 224.26 crore as interest and ₹ 21.37 crore as unspent balance pertaining to 2019-20.

The entire expenditure of ₹ 213.02 crore incurred on natural calamities was set off (MH 2245-05) against the Fund balance of ₹ 4,073.01 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹ 3,859.99 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected 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 monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, ninety *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance ten *per cent* to be credited into the National Fund on yearly basis provided that, the credit of ten *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government did not receive any amount either from the user agencies or the National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹ 1,069.76 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Haryana set up the Consolidated Sinking Fund for amortization of loans in 2002. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt *plus* public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

(₹ in crore)

Opening balance as on 01 April 2020	Additions to the Fund* (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required Contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
2,084.06	1,077.81	151.62	1,516.29	719.39	151.62	719.39

* No booking made under the Major Head – ‘2048’ indicating no contributions made towards sinking funds.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2003 vide notification No. 1448-FD (ERAMU)-2003 dated 31 July 2003 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2020, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*.

The total accumulation of the Fund was ₹ 1,323.13 crore as on 31 March 2021. The entire amount has been invested by RBI. The details are as under:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Required balance in the Fund (5 <i>per cent</i> of the Total outstanding Guarantees as on 31 March 2020)	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contribution (0.5 <i>per cent</i> of Total outstanding Guarantees as on 31 March 2020)	Actuals during 2020-21						
		Contribution (0.5 <i>per cent</i> of Total outstanding Guarantees as on 31 March 2020)	Interest					
1,223.81	103.69	..	99.32	..	1,323.13	1,036.88	99.32	1,323.13

Transactions in the Fund are depicted in Statements 21 and 22.

(c) Mines and Mineral Development, Restoration and Rehabilitation Fund: The Fund was established vide Haryana Government notification dated 10 July 2015 for environmentally sustainable growth of the mining sector, protection, preservation, rehabilitation and restoration of the mining sites in the State and to undertake other related works in the overall interest of protection and preservation of ecology and environment of the area. The Fund has been opened under 'Reserve Funds not bearing interest' though it is bearing interest @ 6 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 5 per cent of the amount received by State Government on account of the 'Dead Rent/Royalty/Contract Money' in a financial year is to be deposited/transferred in the Fund as Government Contribution to the Fund.

A balance of ₹ 220.43 crore was in the Fund as on 1 April 2020. The State Government during the year received an amount of ₹ 782.03 crore on account of Dead Rent etc., and an amount of ₹ 72.07 crore on account of 'other charges' from the Concession Holders (i. e. ₹ 6.13 crore less than stipulated 10 per cent). The amount of ₹ 117.30 crore (Concession Holders' contribution: ₹ 78.20 crore i. e. 10 per cent of Dead Rent plus State share: ₹ 39.10 crore i. e. 5 per cent of Dead Rent of ₹ 782.03 crore) was required to be contributed to the Fund. However, the State Government, during the year contributed an amount of ₹ 85.50 crore (State contribution: ₹ 27.84 crore and Concession Holders' contribution: ₹ 57.66 crore against 'other charges' received of ₹ 72.07 crore). Thus, there was short contribution to the Fund of ₹ 25.67 crore.

The State Government, has paid/credited interest ₹ 5.13 crore on the balances in the Fund during the year, thereby leading to short contribution to the Fund on account of interest of ₹ 8.10 crore (6 per cent of ₹ 220.43 crore less ₹ 5.13 crore). An expenditure of ₹ 10.31 crore was met from the Fund during the year, thereby leaving a balance of ₹ 300.75 crore in the Fund as on 31 March 2021. There was no reconciliation in accounts between the receipt of dead rent etc. and concession holders' contribution 'vis-à-vis' Government transfers to the Fund.

(C) Inoperative Reserve Funds: There are two in-operative Reserve Funds in Haryana as detailed below:

S. No.	Name of Fund	Major Head	Minor Head	Amount (₹ in crore)
1.	Fund for Development Scheme	8229	200	1.41
2.	Fund for Village reconstructions for Harijan Uplift	8229	200	2.29

(iii) Suspense and Remittance Balances: The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-G**.

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

(iv) MH 8670 Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹ 0.05 crore (Credit). During 2020-21, no cheques were issued, leaving a closing balance of ₹ 0.05 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow from the Government of Haryana till 31 March 2021.

(v) Central Road Fund (CRF): Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹ 78.54 crore towards CRF and transferred an amount of ₹ 78.54 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹ 189.05 crore from the fund during the year and closing balance in the fund was ₹ 148.14 crore as on 31 March, 2021.

(vi) Building and other Construction Workers Welfare Cess: The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Haryana have framed Haryana Building and Other Construction Workers (Regulation of

Employment and Conditions of Service) Rules, 2005 under the Act and have constituted Haryana Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount collected/transferred by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹ 453.08 crore as Labour Cess through Haryana Building and Other Construction Workers' Welfare Board. The Cess receipts are not being routed through the Consolidated Fund of the State and are not accounted for/reflected in the accounts of the State Government.

(vii) Cash Balance: The Cash balance as on 31 March 2021 as per record of Accountant General was ₹ 463.47 crore (Credit) and that reported by the RBI was ₹ 375.01 crore (Debit). There was a net difference of ₹ 88.46 crore (Credit), mainly due to incorrect reporting of transactions by Agency Banks to the Reserve Bank of India. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)

Year	Cash Balance
Upto 2015-16	2.50
2016-17	..
2017-18	..
2018-19	0.54
2019-20	2.54
2020-21	(-)94.04
Total	(-)88.46

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments. Statements 7 and 18 of the

Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts. State Government has not submitted the compliance regarding the standard. Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

6. Disclosure under FRBM Act.

Disclosure under Haryana Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005:

In terms of Section 5 of the Haryana Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Haryana presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21.

The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1.	Revenue Deficit shall not exceed zero <i>per cent</i> during the period 2020-21.	The Government of Haryana had a Revenue Deficit of ₹ 22,385.59 crore in 2020-21. (2.93 <i>per cent</i> of GSDP)
2.	Fiscal deficit shall not exceed five <i>per cent</i> during the period 2020-21.	The Fiscal Deficit of ₹ 29,486.08 crore as per the accounts was 3.86 <i>per cent</i> of GSDP for 2020-21.
3.	Outstanding debt expressed as percentage of GSDP shall be less than 31.90 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt** for 2020-21 (₹ 2,38,707.88 crore) was 31.21 <i>per cent</i> of GSDP.
4.	Primary Deficit	₹ 12,371.41 crore

*GSDP (Gross State Domestic Product) of Haryana for 2020-21 as available from Ministry of Statistics and Programme Implementation is ₹ 7,64,872.41 crore. Outstanding debt includes all debts and other liabilities.

** “This debt does not include ₹ 4,352.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI’s letter No. F.No.40(1) PF-S/2021-22 dated 10-12-2021.”

The Fiscal Deficit of ₹ 29,486.08 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.): ₹ 20,172.61 crore, (ii) Loans and Advances from the Central Government: ₹ 4,146.52 crore, (iii) Small Savings, Provident Fund etc.: ₹ 1,034.45 crore, (iv) Deposit and Advances: ₹ 1,549.76 crore, (v) Contingency Fund: ₹ 800.00 crore, (vi) Sinking Funds and Reserve Funds: ₹ 594.91 crore, (vii) Suspense & Miscellaneous: ₹ 2,330.18 crore, (viii) Remittances: ₹ 39.10 crore, (ix) Increase in cash balance: ₹ (-) 1,181.45 crore.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules.

In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Haryana as brought out in the preceding paras is tabulated below:

Para Number	Item (Illustrative)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2(x)	Non-adjustment of interest on balances in State Compensatory Afforestation Fund	..	43.61	..	43.61
2(x)	Less adjustment of interest on balances in Mines and Mineral Development, Restoration and Rehabilitation Fund	..	8.10	..	8.10
2(x)	Non-payment of interest in Defined Contribution Pension Scheme for Government Employees	..	2.34	..	2.34
4(i)	Short contribution to Defined Contribution Pension Scheme	..	11.70	..	11.70
4(ii) B(a)	Non-contribution to Consolidated Sinking Fund	..	1,077.81	..	1,077.81
4(ii) B(c)	Short contribution to Mines and Mineral Development, Restoration and Rehabilitation Fund	..	25.67	..	25.67
Total (Net) Impact		Understatement – 1,169.23		Understatement – 1,169.23	

8. Non-reflection of borrowings availed by Haryana Police Housing Corporation in the State Government Budget:

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.

The State Government of Haryana issued Guarantees to Haryana Police Housing Corporation Limited (HPHCL) to raise loan of ₹ 300.00 crore and ₹ 550.00 crore from Housing and Urban Development Corporation. Accordingly, HPHCL availed loan of ₹ 300.00 crore during the period from 2011-12 to 2014-15 and ₹ 502.00 crore (Out of ₹ 550.00 crore) during the period 2016-17 to 2020-21.

As per the conditions of sanction for loan agreement, the 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. As on 31 March 2021, ₹ 217.50 crore being principal and ₹ 180.16 crore as interest has been paid by the State Government against the loan of ₹ 300 crore. Similarly ₹ 178.75 crore being principal and ₹ 96.82 crore as interest has been paid by the State Government against the loan of ₹ 502.00 crore. The repayment of Principal and Interest of the loan has been classified as grant-in-aid in the budget and accounts by the State Government which is in contravention of Haryana FRBM Act 2005.

During the year, 2020-21, an amount of ₹ 32.77 crore (₹ 22.50 crore as principal plus ₹ 10.27 crore as interest) and ₹ 76.07 crore (₹ 41.25 crore as principal plus ₹ 34.82 crore as interest) was repaid against the loan of ₹ 300.00 crore and ₹ 502.00 crore respectively. Non-reflecting the loans in the Finance Accounts has resulted in understatement of borrowings to that extent.

Annexure-A

Statement of Book Adjustments
[Referred to in Para 1 (ii) of Notes to Accounts]

Sl. No.	Book Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
1.	Adjustment of GPF Interest	2049-Interest Payments (Debit)	8009- State Provident Fund (Credit)	1,200.86	Adjustment of accrued interest on Provident Fund balances.
2.	Adjustment of interest on balances in State Government Employees' Insurance Scheme	2049-Interest Payments (Debit)	8011-Insurance and Pension Funds (Credit)	25.00	Adjustment of interest on balances in State Government Employees' Insurance Scheme.
3.	Transfer to Depreciation Reserve Funds	2049-Interest Payments (Debit)	8115- Depreciation/ Renewal Reserve Funds, 103- Depreciation Reserve Funds- Government Commercial Departments and Undertakings (Credit)	54.00	Interest charged on Depreciation Reserve Funds.
4.	Transfer to Depreciation Reserve Funds	3055-Road Transport (Debit)	8115- Depreciation/ Renewal Reserve Funds, 103- Depreciation Reserve Funds-Government Commercial Departments and Undertakings (Credit)	43.75	Depreciation on buses charged to Revenue Expenditure for transfer to depreciation reserve funds.
5.	Adjustment of interest on capital investments in Roadways.	3055-Road Transport (Debit)	0049-Interest Receipts (Credit)	38.50	Interest charged on capital investments.
6.	Adjustment of interest charged on Reserve Fund	2049-Interest Payments (Debit)	8115- Depreciation/ Renewal Reserve Funds, 104- Depreciation Reserve Funds-Government Non-commercial Departments and Undertakings (Credit)	1.81	Interest charged on Depreciation Reserve Fund (Government Presses)
7.	Adjustment of transfer to Reserve Fund	2202-General Education (Debit)	8115- Depreciation/ Renewal Reserve Funds, 104- Depreciation Reserve Funds-Government Non-commercial Departments and Undertakings (Credit)	0.05	Transfer to Depreciation Reserve Fund (Government Text Books Press)
8.	Adjustment of transfer to Reserve Fund	2058-Printing & Stationery (Debit)	8115- Depreciation/ Renewal Reserve Funds, 104- Depreciation Reserve Funds-Government Non-commercial Departments and Undertakings (Credit)	0.16	Transfer to Depreciation Reserve Fund (Government Press)

Annexure-A-contd.

Statement of Book Adjustments
[Referred to in Para 1 (ii) of Notes to Accounts]

Sl. No.	Book Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
9	Capital Expenditure on Purchases of Buses from Depreciation Reserve Funds	8115-Depreciation/ Renewal Reserve Funds, 103- Depreciation Reserve Funds- Government Commercial Departments and Undertakings (Debit)	5055-Capital outlay on Road Transport (Minus Debit)	60.00	Expenditure on purchase of new buses met from Reserve Fund
10.	Adjustment of interest charged on Motor Transport Reserve Fund	2049-Interest Payments (Debit)	8121-General and Other Reserve Fund, 101-General and other Reserve Funds of Government Commercial Departments/Undertakings (Credit)	0.41	Interest on Motor Transport Reserve Fund.
11.	Adjustment of expenditure met out from Reserve Fund	8121-General and Other Reserve Fund, 101-General and other Reserve Funds of Government Commercial Departments/ Undertakings (Debit)	3055-Road Transport (Minus Debit)	0.25	Expenditure met from Motor Transport Reserve Fund.
12.	Adjustment of transfer to Reserve Fund	3055-Road Transport (Debit)	8121-General and Other Reserve Fund, 101-General and other Reserve Funds of Government Commercial Departments/Undertakings (Credit)	0.25	Transfer to General and Other Reserve Funds (Motor Transport Reserve Fund)
13.	State Disaster Response Fund	2245-Relief on account of Natural Calamities (Debit)	8121-122- State Disaster Response Fund (Credit)	654.67	Adjustment of contribution to State Disaster Response Fund.
14.	Interest allowed on balances in SDRF	2049-Interest Payments (Debit)	8121-122- State Disaster Response Fund (Credit)	224.26	Adjustment of interest allowed on balances in SDRF
15.	State Disaster Response Funds	8121-122 State Disaster Response Fund (Debit)	2245-05-901-Deduct amount met from State Disaster Response Fund (Minus Debit)	213.02	Adjustment of expenditure met from State Disaster Response Fund
16.	Adjustment of Interest in Irrigation Projects	2700-Major Irrigation (Debit)	0049-Interest Receipts (Credit)	611.26	Interest charged on capital invested in Irrigation Projects.
17.	Adjustment of Interest in Irrigation Projects	2701-Medium Irrigation (Debit)	0049-Interest Receipts (Credit)	181.67	Interest charged on capital invested in Irrigation Projects.

Annexure-A-contd.**Statement of Book Adjustments**

[Referred to in Para 1 (ii) of Notes to Accounts]

Sl. No.	Book Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
18.	Adjustment of Electricity Duty treated as subsidies.	2801-Power (Debit)	0043- Taxes and Duties on Electricity (Credit)	330.15	Adjustment on account of recovery of Electricity Duty collected by Power Companies treated as subsidy to them.
19.	Adjustment of interest accrued on investments in Sinking Fund	8222-02-101- Sinking Fund Investment Account (Debit)	8222-01-101- Sinking Funds (Credit)	151.62	Interest accrued on investments in Sinking Fund.
20.	Adjustment of interest charges on capital investment in Grain Supply Scheme.	4408-Capital outlay on Food, Storage and Warehousing (Debit)	0049-Interest Receipts (Credit)	505.44	Interest charged on capital investment in Grain Supply Scheme.
21.	Adjustment of Grant-in-aid in kind received from Central Government.	2211-Family Welfare, 103-Maternity and Child Health, 200-Other Services and Supplies (Debit)	1601-Grants-in-aid from Central Government, 06- Centrally Sponsored Schemes, 101-Central Assistance/ Share (Credit)	42.99	Grants-in-aid in kind, received from Central Government.
22.	Adjustment of interest accrued on investments in Guarantee Redemption Fund	8235-120-Guarantee Redemption Fund- Investment Account (Debit)	8235-117-Guarantee Redemption Fund (Credit)	99.32	Interest accrued on investments in Guarantee Redemption fund.
23.	Adjustment of grants from Central Road Fund	3054-Roads and Bridges, 80-General, 797- Transfer to/from Reserve Fund/ Deposit Account (Debit)	8449-Other Deposits, 103-Subvention from Central Road Fund (Credit)	78.54	Transfer of grants received from Central Road Fund to Deposit Account.
24.	Adjustment of expenditure met from Central Road Fund	8449-Other Deposits, 103-Subvention from Central Road Fund (Debit)	5054-Capital Outlay on Roads and Bridges, 03-State Highways, 902-Deduct amount met from the Central Road Fund (Minus Debit)	189.05	Expenditure met from Central Road Fund
25.	Transfer of contribution to Mines Development, Restoration and Rehabilitation Fund	2853-Non Ferrous Mining & Metallurgical Industries, 02-Reguation & Development of Mines, 797-Transfer to Restoration and Rehabilitation Fund (Debit)	8229-Development and Welfare funds, 114-Mines Welfare Fund (Credit)	85.50	Adjustment of transfer of contribution to Mines Development, Restoration and Rehabilitation Fund

Annexure-A-concl.d.**Statement of Book Adjustments**

[Referred to in Para 1 (ii) of Notes to Accounts]

Sl. No.	Book Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
26.	Adjustment of expenditure met from Mines Development, Restoration and Rehabilitation Fund	8229-Development and Welfare funds, 114-Mines Welfare Fund (Debit)	2853-Non Ferrous Mining & Metallurgical Industries, 02-Regulation & Development of Mines, 902- Deduct amount met from the Mines Development Restoration and Rehabilitation Fund (Minus Debit)	10.31	Expenditure met from Mines Development, Restoration and Rehabilitation Fund
27.	Interest allowed on deposits towards land acquired by NHAI/Ministry of Railways	2049-Interest Payments (Debit)	8342-Other Deposits, 103-Deposits of Government Companies, Corporations etc. (Credit)	15.56	Adjustment of interest allowed on deposits towards land acquired by NHAI/Ministry of Railways
28.	Interest received from Loans and Advances to Government Servants	6003-Internal Debt of the State Government, 107-Loans from the State Bank of India and other Banks (Deduct Credit)	0049-Interest Receipts, 800-Other Receipts (Credit)	50.40	Adjustment on account of accrued interest recovered from Government Servants and transferred to Punjab National Bank.
29.	Adjustment of Establishment Cost on Grain Supply Scheme.	2408-Food, Storage and Warehousing, 01-Food, 001-Direction and Administration (Deduct Debit)	4408-Capital outlay on Food, Storage and Warehousing, 01-Food, 101-Procurement and Supply (Debit)	288.22	Adjustment on account of Establishment Cost chargeable to Capital Account
30.	Interest allowed on balances in the Mines Development, Restoration and Rehabilitation Fund	2049-Interest Payments (Debit)	8229-Development and Welfare funds, 114-Mines Welfare Fund (Credit)	5.13	Adjustment of interest allowed on balances in the Mines Development, Restoration and Rehabilitation Fund
31.	Adjustment of disinvestments made from Consolidated Sinking Fund	8222-01-101-Sinking Fund (Debit)	8680-101- Ledger Balance Adjustment Account (Credit)	1,516.29	Amount received on withdrawal from Sinking Fund

Annexure-B**Statement of Major Head-wise receipts/expenditure booked under
Minor Head 800-Other Receipts/ Other Expenditure**

[Referred to in Para 2 (iv) of Notes to Accounts]

Expenditure**(₹ in crore)**

Sl. No.	Major Head	Description	Expenditure under Minor Head 800	Total Expenditure	Percentage
1.	2075	Miscellaneous General Services	383.69	383.87	99.95
2.	2700	Major Irrigation	959.78	1243.78	77.17
3.	2701	Medium Irrigation	181.67	218.14	83.28
4.	2801	Power	5,099.93	5,565.33	91.64
Total			6,625.07	7,411.12	89.39

Annexure-B-I**Statement of Major Head-wise receipts/expenditure booked under
Minor Head 800-Other Receipts/ Other Expenditure**

[Referred to in Para 2 (iv) of Notes to Accounts]

Receipts**(₹ in crore)**

Sl. No.	Major Head*	Description	Receipts under Minor Head 800*	Total Receipts*	Percentage
1.	0029	Land Revenue	16.56	16.60	99.76
2.	0057	Supplies and Disposal	1.15	1.25	92.00
3.	0059	Public Works	27.46	27.47	99.96
4.	0211	Family Welfare	0.05	0.05	100.00
5.	0217	Urban Development	1,817.07	1,953.92	93.00
6.	0220	Information and Publicity	0.17	0.17	100.00
7.	0235	Social Security and Welfare	65.41	78.65	83.17
8.	0250	Other Social Services	4.64	4.97	93.36
9.	0403	Animal Husbandry	3.71	4.03	92.06
10.	0404	Dairy Development	0.04	0.04	100.00
11.	0406	Forestry and Wild Life	19.97	19.97	100.00
12.	0408	Food Storage and Warehousing	0.16	0.16	100.00
13.	0435	Other Agricultural Programmes	1.38	1.41	97.87
14.	0506	Land Reforms	0.01	0.01	100.00
15.	0810	Non-Conventional Sources of Energy	0.06	0.06	100.00
16.	0852	Industries	0.08	0.08	100.00
17.	1053	Civil Aviation	8.79	8.79	100.00
18.	1425	Other Scientific Research	0.02	0.02	100.00
19.	1452	Tourism	1.75	1.75	100.00
Total			1,968.48	2,119.40	92.88

*the heads where the amount is less than ₹ 0.01 crore has not been mentioned.

Annexure-C**Age Analysis of Abstract Contingent Bills of Major Defaulting Departments**

[Referred to in Para 2 (vii) of Notes to Accounts]

(₹ in crore)

Sl. No.	Name of Defaulting Department	Age Analysis		
		Year	No. of unadjusted AC Bills	Amount
1.	Food and Civil Supply	2019-20	6	414.11
		2020-21	2	215.84
		Total	8	629.95
2.	Health	2019-20	3	0.43
		2020-21	13	75.19
		Total	16	75.62
3.	General Education	2018-19	76	6.92
		2019-20	134	8.45
		2020-21	252	20.47
		Total	462	35.84
4.	Transport	2019-20	1	0.07
		2020-21	21	16.78
		Total	22	16.85

Annexure-D**Age Analysis of Outstanding Utilization Certificates of Major Defaulting Departments**

[Referred to in Para 2 (viii) of Notes to Accounts]

(₹ in crore)

Sl. No.	Name of Defaulting Department	Age Analysis		
		Year	No. of UCs outstanding	Amount
1.	Rural Development	2018-19	605	1,933.75
		2019-20	320	1,393.61
		2020-21	419	2,921.15
		Total	1,344	6,248.51
2.	Urban Development	2018-19	481	3,038.45
		2019-20	76	1,230.65
		2020-21	52	1,750.53
		Total	609	6,019.63
3.	Health	2018-19	1	0.92
		2019-20	5	8.16
		2020-21	54	796.03
		Total	60	805.11
4.	General Education	2018-19	53	38.71
		2019-20	7	189.80
		2020-21	44	545.63
		Total	104	774.14

Annexure-E**Expenditure on Ecology and Environment**

[Referred to in Para 2 (xiv) of Notes to Accounts]

(₹ in crore)

Sl. No.	Major Head	Sub- Major Head	Minor Head	Expenditure incurred during 2020-21	Budget Provision 2020-21	Percentage of expenditure to Budget provision 2020-21
1.	3435 Ecology and Environment	03 Environmental Research & Ecological Regeneration	001 Direction and Administration	2.00	2.00	100.00
			003 Environmental Education/ Training/ Extension	2.83	2.83	100.00
			102 Environmental Planning and Co-ordination	4.24	4.24	100.00
			104 Climate Change Action Programme	0.10	0.10	100.00
	Total			9.17	9.17	100.00

Annexure-F**Incomplete projects aged five years and more**

[Referred to in Para 2 (xv) of Notes to Accounts]

(₹ in crore)

Sr. No.	Name of Work	Estimated Cost of Work/ date of sanction	Year of Commencement	Target Year of Completion	Physical Progress of work (in Per Cent)	Expenditure during the year	Progressive Expenditure	Pending Payments	Revised Cost if any/ Date of revision
1.	Construction of Administrative office building, Phase II, with Multi Level parking in the campus of Mini Sectt Sector 1, Panchkula Ph-I and II.	18.82 16-07-2015	01-08-2015	30-11-2017	100	1.25	21.85	1.50	41.62
2.	Construction of PWD Rest House in Sector-1 Panchkula.	16.35 29-09-2015	22-10-2015	10-01-2019	100	..	27.21	12.00	26.42
3.	Construction of Residential Houses in New Jail Building at Rewari in Rewari District.	12.00 13-02-2013	10-12-2014	10-06-2016	100	..	12.98	0.20	..

Annexure-G

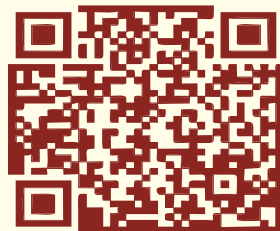
Details of Outstanding Suspense and Remittances Balances

[Referred to in Para 4 (iii) of Notes to Accounts]

(₹ in crore)

(a) 8658- Suspense Accounts						
Minor Head	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- Pay and Accounts Office Suspense	20.40	0.04	26.69	0.01	30.76	0.01
Net	20.36 (Dr.)		26.68 (Dr.)		30.75 (Dr.)	
102- Suspense Accounts(Civil)	14.89	..	109.94	..	15.79	..
Net	14.89 (Dr.)		109.94 (Dr.)		15.79 (Dr.)	
107- Cash Settlement Suspense Account	53.07	..	52.88	..	42.08	..
Net	53.07 (Dr.)		52.88 (Dr.)		42.08 (Dr.)	
109- Reserve Bank Suspense(Hqrs)	(-10.56)	(-4.65)	0.24	0.97	(-9.86)	(-1.14)
Net	5.91 (Cr.)		0.73 (Cr.)		8.72 (Cr.)	
110- Reserve Bank Suspense-Central Accounts Office	4.67	..	11.58	..	19.95	20.30
Net	4.67 (Dr.)		11.58 (Dr.)		0.35 (Cr.)	
112- Tax Deducted at Source Suspense	..	29.85	..	129.85	..	55.32
Net	29.85 (Cr.)		129.85 (Cr.)		55.32 (Cr.)	
(b) 8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office.						
Minor Head	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102- Public Works Remittances	90.37	431.89	30.78	333.64	31.05	357.09
Net	341.52 (Cr.)		302.86 (Cr.)		326.04 (Cr.)	
103- Forest Remittances	..	1.76	..	3.55	..	4.11
Net	1.76 (Cr.)		3.55 (Cr.)		4.11 (Cr.)	

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2021
www.cag.gov.in



www.aghry.gov.in