



सत्यमेव जयते

**State Finances Audit Report
of
the Comptroller and Auditor General of India
for the year ended 31 March 2020**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Haryana
Report No. 1 of the year 2021

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PREFACE

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

Chapters 1 to 3 of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2020. Information has been obtained from the Government of Haryana wherever necessary.

Chapter 4 on 'Quality of Accounts and Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

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

EXECUTIVE SUMMARY

Executive Summary

Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2019-20 vis-à-vis the Budget Estimates, the targets set under the Fiscal Responsibilities and Budget Management (FRBM) Act, 2005 and to analyse the significant trends and structural profile of Government's receipts and disbursement.

Based on the audited accounts of the Government of Haryana for the year ended 31 March 2020 and additional data collated from several sources such as the Economic Survey brought out by the Department of Economic and Statistical Analysis, this report provides an analytical review of the Annual Accounts of the State Government in four Chapters.

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

Chapter 2 provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2015-16 to 2019-20, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

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

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

Audit findings

Chapter 1: Overview

The State passed FRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. However, the FRBM Act has not been amended as per the recommendations of 14th Finance Commission.

[Paragraph 1.5]

The revenue deficit increased from ₹ 11,270 crore during 2018-19 to ₹ 16,990 crore in 2019-20, which was higher than the budget projections of ₹ 12,022 crore.

[Paragraph 1.5]

Fiscal Deficit which was ₹ 21,912 crore in 2018-19 increased to ₹ 30,518 crore during 2019-20. Fiscal deficit at 3.67 *per cent* of GSDP was higher than the projections of 14th Finance Commission as well as budget projections.

[Paragraph 1.5]

Revenue and Fiscal Deficits were understated by ₹ 1,284.43 crore on account of short-contribution to pension scheme, non-contribution to Consolidated Sinking Fund, Non-transfer of Guarantee fee receipts to Guarantee Redemption Fund and non-adjustment of interest in Mines and Mineral Development, Restoration and Rehabilitation Fund.

[Paragraph 1.6.1]

Chapter 2: Finances of the State

The annual growth rate of Revenue Receipts decreased from 16.56 *per cent* in 2015-16 to 2.99 *per cent* in 2019-20. State's own revenue registered negative growth of 0.66 *per cent* from previous year.

[Paragraph 2.3.2.1]

The revenue expenditure at ₹ 84,848 crore increased by 10 *per cent* over previous year and was 82 *per cent* of total expenditure. Committed expenditure comprising Salaries and Wages, Pensions and Interest payments constituted 55 *per cent* of total revenue expenditure. Expenditure on subsidies was ₹ 8,105 crore in 2019-20, which was 11.94 *per cent* of the revenue receipts including subsidies of ₹ 6,978 crore (86.09 *per cent*) for the Rural Electrification.

[Paragraph 2.4.2]

The capital expenditure was 17 *per cent* of total expenditure during 2019-20 which included conversion of power sector loans amounting to ₹ 5,190 crore under UDAY scheme into equity. The accumulated losses of three DISCOMs were ₹ 29,026 crore.

[Paragraph 2.4.3]

The State Government's investment in Statutory Corporations, Rural Banks, Government Companies and Co-operatives upto 31 March 2020 was ₹ 36,923 crore. Out of this, ₹ 31,637 crore were invested in 11 loss incurring Government Companies. These 11 companies had accumulated losses of ₹ 29,639 crore, resulting in erosion of net worth of Government investments to ₹ 1,998 crore. Further, Capital remained blocked in incomplete projects as the intended benefits could not be derived.

[Paragraph 2.4.3.2]

Outstanding loans and advances as on 31 March 2020 declined by 35.59 *per cent* due to conversion of DISCOM loans amounting to ₹ 5,190 crore into equity during the year. Loans amounting to ₹ 2,647.86 crore were outstanding at the beginning

of the year 2019-20 against co-operative sugar mills. Further, loans totalling ₹ 770.82 crore were given to these sugar mills. The State Government received interest of ₹ 398 crore (4.22 *per cent* of outstanding loans and advances) during 2019-20.

[Paragraph 2.4.3.2 (vii)]

The State Government had not invested funds of ₹ 3,393.15 crore available under State Disaster Response Fund and Restoration and rehabilitation of mines and minerals.

[Paragraphs 2.5.2.2 and 2.5.2.4]

Overall fiscal liabilities including public debt and public account liabilities were 25.92 *per cent* of the GSDP. The debt grew by 17 *per cent* over previous year. The State Government raised internal debt of ₹ 44,329 crore and repaid ₹ 15,512 crore. Interest of ₹ 13,874 crore was paid on internal debt during 2019-20. The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 24.36 *per cent* in 2015-16 to 25.92 *per cent* in 2019-20. These liabilities were 3.18 times the revenue receipts and 4.29 times the State's own resources as at the end of 2019-20.

[Paragraph 2.6.1]

Chapter 3: Budgetary Management

During 2019-20, expenditure of ₹ 1,29,856.27 crore was incurred against the total grants and appropriations of ₹ 1,56,449.71 crore resulting in overall savings of ₹ 26,593.44 crore. Out of this, in 39 cases, savings were ₹ 25,905.59 crore registering saving more than ₹ 100 crore in each case. Excess expenditure of ₹ 153.39 crore under two grants required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 41.54 crore for the period 2018-19.

[Paragraphs 3.3.2 (i), 3.3.3 and 3.4.1]

There were persistent savings in 20 grants and one appropriation during 2015-20. In 37 cases, supplementary provision proved to be unwarranted as the expenditure remained less than the original provision. In 15 major heads, under 10 grants, 47 *per cent* of the expenditure was incurred in the month of March 2020 indicating rush of expenditure in the closing month of the year which was contrary to the provisions of Rule 56 of the General Financial Rules. Sixty one development schemes with an approved outlay of ₹ 1,216.41 crore were not implemented during 2019-20.

[Paragraphs 3.3.1, 3.3.2 (ii), 3.4.3 and 3.4.4]

Chapter 4: Quality of Accounts and Financial Reporting Practices

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

[Paragraph 4.1]

2,004 utilisation certificates in respect of grants of ₹ 10,597.58 crore provided by various departments were outstanding as on 31 August 2020. 254 annual accounts of 93 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2020.

[Paragraphs 4.6 and 4.15]

During 2019-20, expenditure of ₹ 10,501.79 crore (10.24 *per cent* of total expenditure) was classified under omnibus Minor Head-800 instead of depicting distinctly in the Finance Accounts which affects the transparency in financial reporting.

[Paragraph 4.9]

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

[Paragraph 4.13]

State Government reported 64 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.34 crore on which final action was pending as of June 2020. Out of these, 34 cases were more than five years old.

[Paragraph 4.18]

CHAPTER-1

OVERVIEW

Chapter 1: Overview

1.1 Profile of the State

Haryana is located near the National Capital. Out of 22 districts of Haryana, 14 are part of the National Capital Region. It is the 21st largest State in terms of geographical area (44,212 sq km) and 18th by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a growth of 20.38 *per cent*. The percentage of population below the poverty line was 11.20 which is lower than the all-India average of 21.90. The State's Gross State Domestic Product (GSDP) in 2019-20 at current prices was ₹ 8,31,610 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.60 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State for 2019-20 is ₹ 2,64,207¹.

1.1.1 Gross State Domestic Product of the State

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time as shown in *Table 1.1*.

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

(₹ in crore)

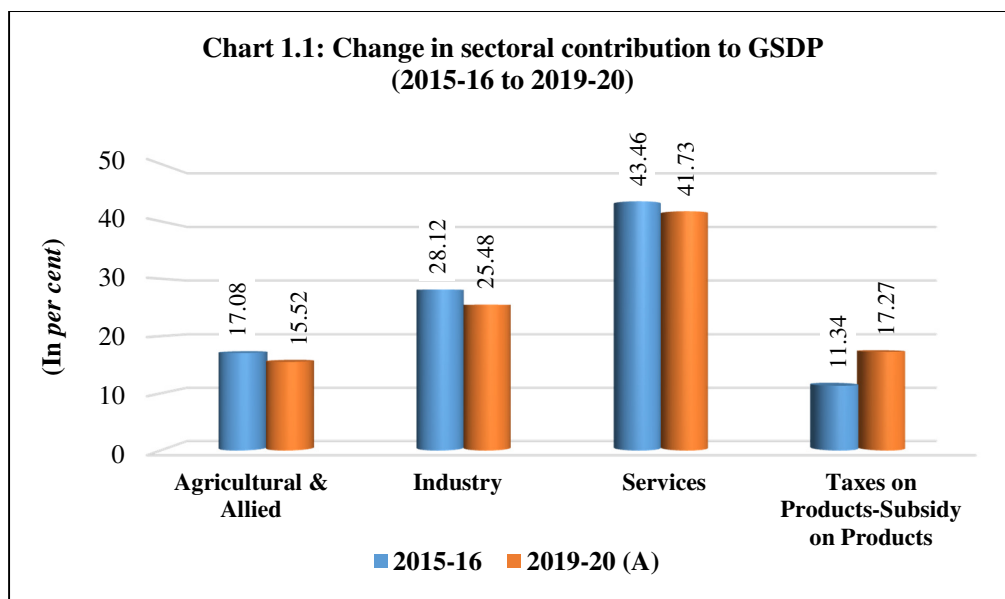
Year	2015-16	2016-17	2017-18 (P.E)	2018-19 (Q.E.)	2019-20 (A.E.)
National GDP at current prices	1,37,71,874	1,53,91,669	1,70,98,304	1,89,71,237	2,03,39,849
Growth rate of GDP over previous year (in <i>per cent</i>)	10.46	11.76	11.09	10.95	7.21
State's GSDP at current prices	4,95,504	5,61,610	6,49,592	7,34,163	8,31,610
Growth rate of GSDP over previous year (in <i>per cent</i>)	13.35	13.34	15.67	13.02	13.27

Source: Economic Survey (2019-20) of Government of India and Department of Economics and Statistics, Haryana.

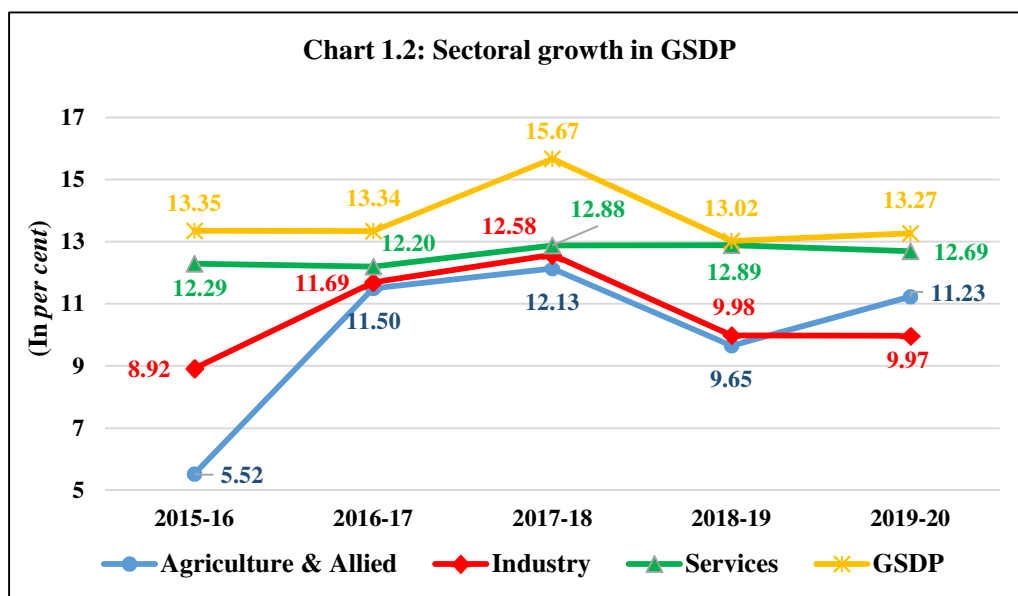
P.E. - Provisional Estimates, Q.E. - Quick Estimates, A.E. - Advance Estimates

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which correspond to the Agriculture, Industry and Service sectors. Changes in sectoral contribution to GSDP and sectoral growth in GSDP during 2015-16 to 2019-20 has been picturised in *Charts 1.1 and 1.2*.

¹ Source: Economic Survey of Haryana, 2019-20



Source: Department of Economics and Statistics, Haryana



Source: Department of Economics and Statistics, Haryana

1.2 Basis and Approach to State Finances Audit Report

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

Principal Accountant General (Accounts and Entitlement) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans, initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping such accounts functioning under the control of the State Government and the statements received from the

Reserve Bank of India. These accounts are audited independently by the Accountant General (Audit), and certified by the CAG.

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

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

The analysis is also carried out in the context of recommendations of the XIV Finance Commission (14th FC), State Fiscal Responsibility and Budget Management Act, best practices and guidelines of the Government of India (GoI). A meeting was held with State Finance Department wherein the audit approach was explained and the draft Report is forwarded (December 2020) to the State Government for comments. Exit conference with Additional Chief Secretary, Finance and Planning Department, Haryana was held on 9 June 2021 wherein the issues taken up for review in the State Finance Audit Report were discussed. Responses of the Government, wherever received, are suitably incorporated.

1.3 Report Structure

The SFAR is structured into the following four Chapters:

Chapter - I	Overview This Chapter describes the basis and approach to the Report and the underlying data, provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/ surplus.
Chapter - II	Finances of the State This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2015-16 to 2019-20, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
Chapter - III	Budgetary Management This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.
Chapter - IV	Quality of Accounts and Financial Reporting Practices This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

1.4 Overview of Government Account Structure and Budgetary Processes

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

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

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

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

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

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

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

Budget Document

There is a constitutional requirement in India (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated

receipts and expenditures of the Government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

Revenue receipts consist of tax revenue, non-tax revenue, share of Union Taxes/Duties, and grants from Government of India.

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

The capital receipts consist of:

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

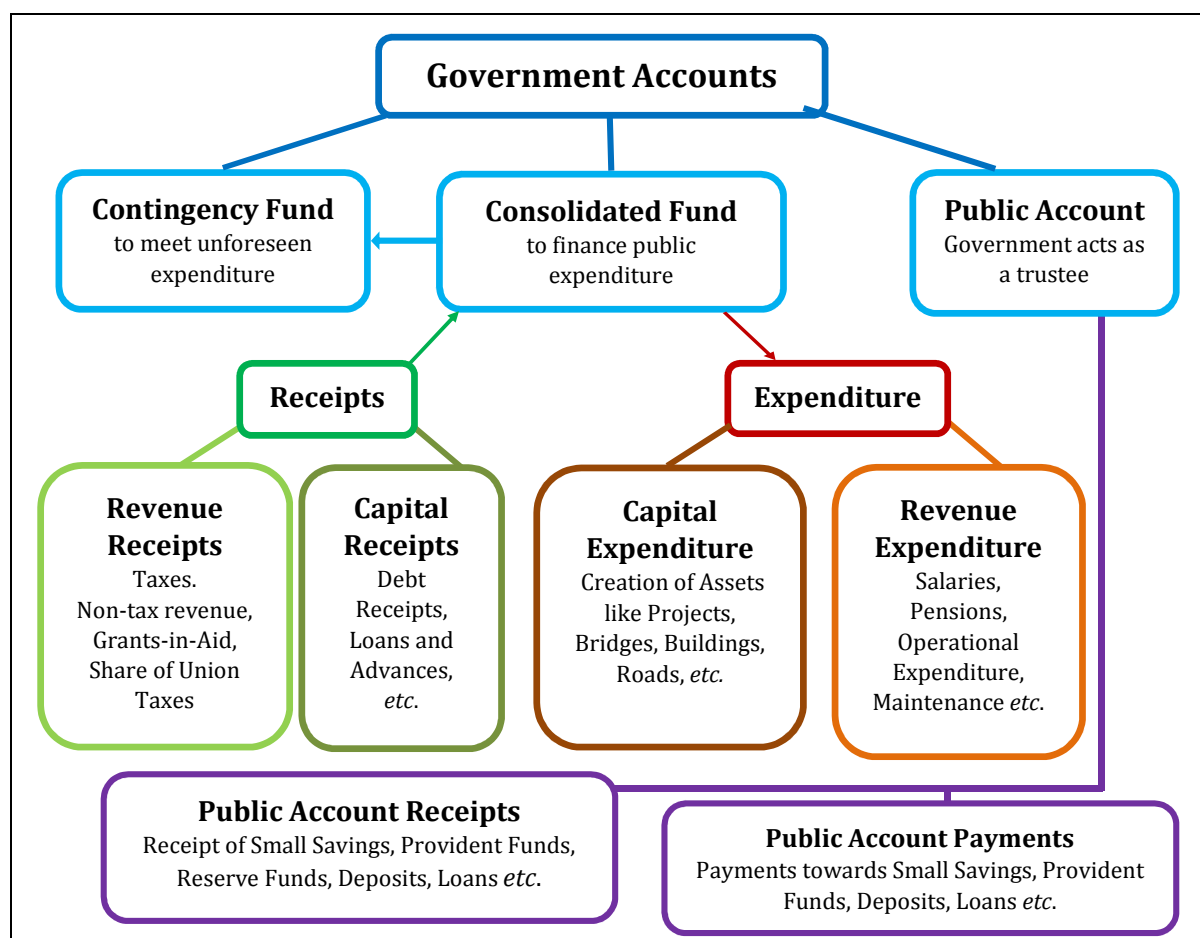
Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares, and loans and advances by the Government to PSUs and other parties.

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

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

Structure of Government Accounts

Chart 1.3: Structure of Government Accounts



Source: Based on Budget Manual

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2019-20, in the form of an **Annual Financial Statement**. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

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

1.4.1 Snapshot of Finances

Table 1.2 provides the details of actual financial results vis-a-vis Budget Estimates (B.E.) for the year 2019-20 vis-a-vis actual of 2018-19.

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

(₹ in crore)

Sr. No.	Components	2018-19 (Actual)	2019-20 (B.E.)	2019-20 (Actuals)	Percentage of Actual to B.E.	Percentage of Actuals to GSDP
1	Tax Revenue	42,581.34	51,105.00	42,824.95	83.80	5.15
2	Non-Tax Revenue	7,975.64	10,024.95	7,399.74	73.81	0.89
3	Share of Union taxes/duties	8,254.60	11,216.64	7,111.53	63.40	0.86
4	Grants-in-aid and Contributions	7,073.54	9,872.82	10,521.91	106.57	1.27
5	Revenue Receipts (1+2+3+4)	65,885.12	82,219.41	67,858.13	82.53	8.16
6	Recovery of Loans and Advances	5,371.90	5,449.44	5,392.63	98.96	0.65
7	Other Receipts	49.01	1,778.00	54.01	3.04	0.01
8	Borrowings and other Liabilities (a)	21,911.75	22,461.99	30,518.62	135.87	3.67
9	Capital Receipts (6+7+8)	27,332.66	29,689.43	35,965.26	121.14	4.32
10	Total Receipts (5+9)	93,217.78	1,11,908.84	1,03,823.39	92.77	12.48
11	Revenue Expenditure (b)	77,155.54	94,241.90	84,848.21	90.03	10.20
12	Interest payments	13,551.46	16,632.62	15,588.01	93.72	1.87
13	Capital Expenditure (c)	16,062.24	17,666.94	18,975.18	107.41	2.28
14	Capital outlay	15,306.60	16,259.67	17,665.93	108.65	2.12
15	Loan and advances	755.64	1,407.27	1,309.25	93.03	0.16
16	Total Expenditure (11+13)	93,217.78	1,11,908.84	1,03,823.39	92.77	12.48
17	Revenue Deficit (-)/ Surplus (+) (5-11)	-11,270.42	-12,022.49	-16,990.08	141.32	-2.04
18	Fiscal Deficit (-)/ Surplus (+){(5+6+7)-16}	-21,911.75	-22,461.99	-30,518.62	135.87	-3.67
19	Primary Deficit (-)/ Surplus (+) (18-12)	-8,360.29	-5,829.37	-14,930.61	256.13	-1.80

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

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

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

(c) *Expenditure on Capital Account includes Capital Expenditure and Loans and Advances disbursed*

1.4.2 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.2** gives an abstract of such liabilities and assets as on 31 March 2020, compared with the corresponding position of previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, and the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances as shown in **Table 1.3**.

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
		As on 31 March 2019	As on 31 March 2020	Per cent increase			As on 31 March 2019	As on 31 March 2020	Per cent increase
Consolidated Fund									
A	Internal Debt	1,54,967.80	1,83,785.60	18.60	a	Gross Capital Outlay	94,616.48	1,12,228.40	18.61
B	Loans and Advances from GoI	1,866.94	1,705.45	-8.65	b	Loans and Advances	11,473.68	7,390.30	-35.59
Contingency Fund		200.00	200.00	-					
Public Account									
A	Small Savings, Provident Funds, etc.	15,715.23	16,962.46	7.94	a	Advances	0.74	0.74	-
B	Deposits	8,404.55	7,921.80	-5.74	b	Remittance	-	-	-
C	Reserve Funds	6,315.60	8,494.35	34.50	c	Suspense and Miscellaneous	57.23	70.49	23.17
D	Remittances	327.48	273.74	-16.41		Cash balance (including investment in Earmarked Fund)	2,985.55	3,999.47	33.96
						Total	1,09,133.68	1,23,689.40	13.34
						Deficit in Revenue Account	78,663.92	95,654.00	21.60
Total		1,87,797.60	2,19,343.40	16.80	Total	1,87,797.60	2,19,343.40	16.80	

Source: Finance Accounts of the respective years

1.5 Fiscal Balance: Achievement of Deficit and Total Debt Targets

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

Deficits must be financed by borrowing giving rise to Government debt. The concepts of deficits and debt are closely related. Deficits can be thought of as a flow which add to the stock of debt. If the Government continues to borrow year after year, it leads to the accumulation of debt and the Government has to pay more and more by way of interest. These interest payments themselves contribute to the debt.

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

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

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

In Haryana, fiscal reforms and consolidation were brought to the forefront with the State Government enacting the Fiscal Responsibility and Budget Management (FRBM) Act on 6 July, 2005 as per recommendations of the 12th Finance Commission with the objective of eliminating revenue deficit and reducing fiscal deficit within the prescribed limit. The 14th FC has categorised Haryana as Revenue Surplus State and recommend the targets of Fiscal Deficit and Net Borrowings accordingly. No projections for the period 2015-16 to 2019-20 were made under FRBM Act. However, being a Revenue Deficit State, further necessary amendments in Haryana FRBM Act had not been made so far as the State Government had sought guidance in this regard from the GoI.

The 14th FC has projected an average annual growth rate of 15.73 *per cent* for GSDP at current prices for the State for the period 2015-16 to 2019-20. Major fiscal variables provided in the budget, based on the recommendations of the 14th FC and as projected by the State in Medium Term Fiscal Policy Statement (MTFPS) are shown in the *Table 1.4 and Table 1.5*.

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

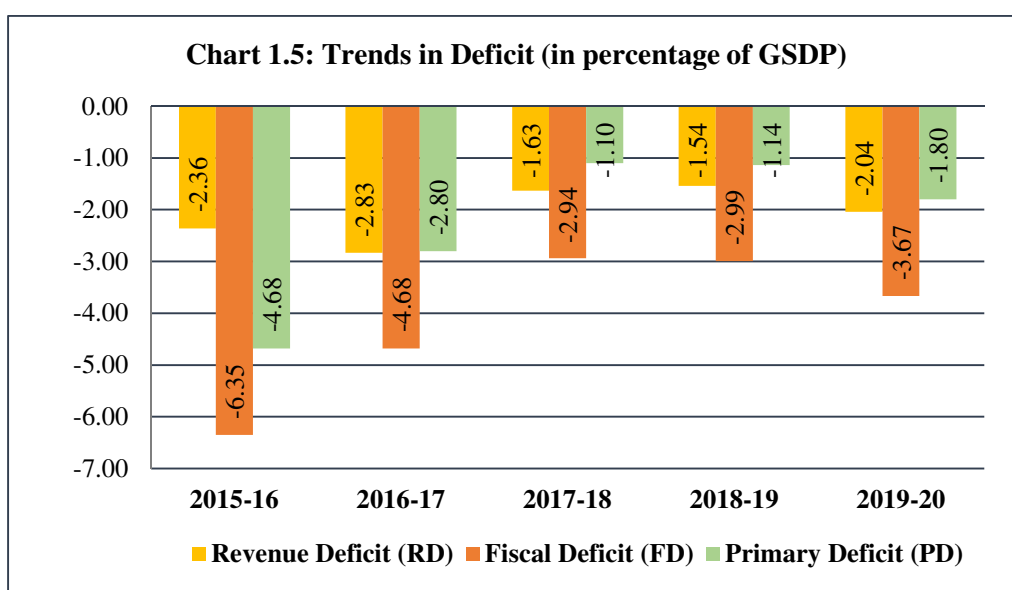
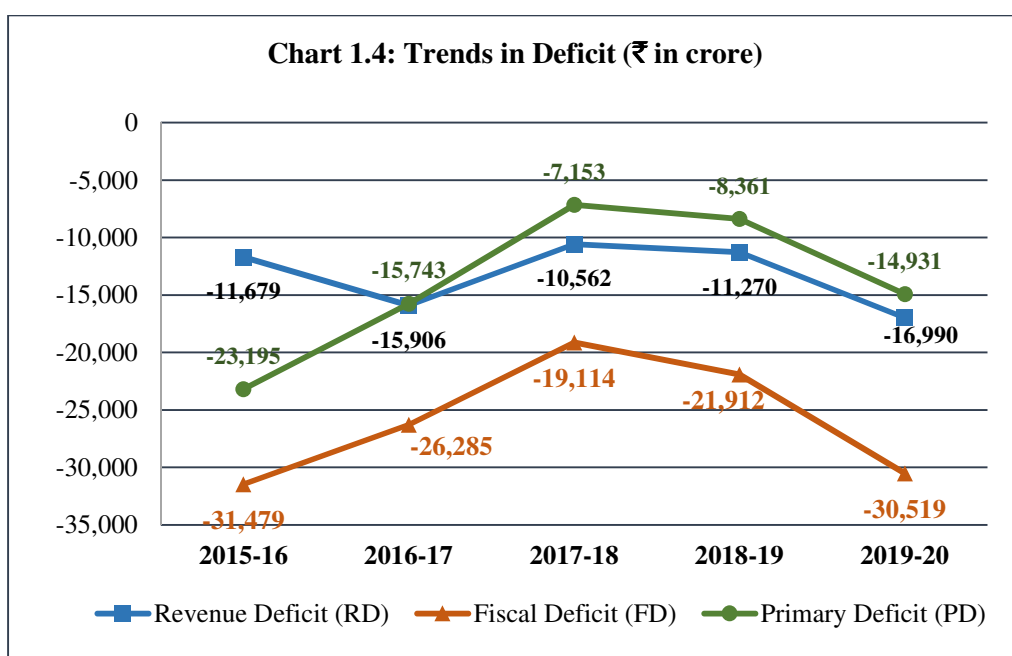
Fiscal variables		2019-20						
		Targets as prescribed by 14 th FC	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Variation of actuals from projections		
						Targets prescribed by 14 th FC	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit(-)/ Surplus (+)		(+) 1.22	(-) 1.53	(-) 1.53	(-) 2.04	(-) 3.26	(-) 0.51	(-) 0.51
Fiscal Deficit/ GSDP		(-) 3.25	(-) 2.86	(-) 2.86	(-) 3.67	(-) 0.42	(-) 0.81	(-) 0.81
Ratio of total outstanding debt to GSDP	Including UDAY	21.33	22.90	22.86	25.92	(+) 4.59	(+) 3.02	(+) 3.06
	Excluding UDAY	--	19.60	19.55	22.80	-	(+) 3.20	(+) 3.25

Table 1.5: Actuals vis-à-vis projection in MTFP for 2019-20

(₹ in crore)

Sr. No.	Fiscal Variables	Projection as per MTFP	Actuals (2019-20)	Variation (in per cent)
1	Own Tax Revenue	51,105.00	42,824.95	(-) 16.20
2	Non-Tax Revenue	10,024.95	7,399.74	(-) 26.19
3	Share of Central Taxes	11,216.64	7,111.53	(-) 36.60
4	Grants -in-aid from Gol	9,872.82	10,521.91	(+) 6.57
5	Revenue Receipts (1+2+3+4)	82,219.41	67,858.13	(-) 17.47
6	Revenue Expenditure	94,241.90	84,848.21	(-) 9.97
7	Revenue Deficit (-)/ Surplus (+) (5-6)	(-) 12,022.49	(-) 16,990.08	(-) 41.32
8	Fiscal Deficit (-)/ Surplus (+)	(-) 22,461.99	(-) 30,518.62	(-) 35.87
9	Debt-GSDP ratio (per cent)	22.86	25.92	(+) 3.06
10	GSDP growth rate at current prices (per cent)	13.30	13.27	(-) 0.03

Chart 1.4 and Chart 1.5 presents the trends in deficit indicators over the period 2015-20.



- **Revenue Deficit**, which indicates the excess of revenue expenditure over revenue receipts, was to be brought down to zero by 2011-12 and to be maintained at zero upto 2014-15, as per the FRBM Act 2005. The revenue deficit which was ₹ 11,270 crore during 2018-19 increased to ₹ 16,990 crore in 2019-20 was higher than the budget projections of ₹ 12,022 crore.

The revenue deficit at ₹ 16,990 crore indicates that revenue receipts of the State Government were not sufficient for meeting the revenue expenditure and borrowed funds were used for meeting current consumption instead of capital creation.

The conversion of loan of ₹ 11,677.50 crore (₹ 3,892.50 crore each year for three years from 2017-18 to 2019-20) into equity was against the tripartite MoU of UDAY scheme and resulted in understatement of Revenue Deficit in each of the three years.

- **Fiscal Deficit** which was ₹ 21,912 crore in 2018-19 increased to ₹ 30,518 crore during 2019-20. Fiscal deficit was 3.67 *per cent* of GSDP against the target of 2.86 *per cent* set out in MTFP and was higher than the projections of 14th FC as well as budget projections.
- **Primary Deficit** increased from ₹ 8,361 crore in 2018-19 to ₹ 14,930 crore in 2019-20. Existence of primary deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.
- **Primary Revenue Balance** denotes the gap between Revenue Receipts of the State and its Revenue Expenditure excluding interest payments. It indicates the extent to which Revenue receipts of the State were able to meet the interest charges. In 2019-20, the State registered a Primary Revenue Deficit of ₹ 1,402 crore. Primary Revenue Balance is understated by ₹ 3,892.50 crore due to conversion of loan into equity against the tripartite MoU of UDAY scheme.

1.6 Deficits and total debt after examination in audit

1.6.1 Impact on Revenue and Fiscal Deficit

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

Audit observed that the Revenue and Fiscal Deficit was understated by ₹ 1,284.43 crore on account of short-contribution to pension scheme, non-contribution to Consolidated Sinking Fund, Non-transfer of Guarantee fee receipts to Guarantee Redemption Fund and non-adjustment of interest in Mines and Mineral Development, Restoration and Rehabilitation Fund as shown in *Table 1.6*.

Table 1.6: Impact on Revenue and Fiscal Deficit

Particulars	Impact on Revenue Deficit (Understated) (₹ in crore)	Impact on Fiscal Deficit (Understated) (₹ in crore)	Ratio before taking the net impact (in per cent)		Ratio after taking the net impact (in per cent)	
			RD/ GSDP	FD/ GSDP	RD/ GSDP	FD/ GSDP
Short contribution by State Government towards Defined Contribution Pension Scheme	23.71	23.71				
Non-contribution to Consolidated Sinking Fund	1,149.90	1,149.90	2.04	3.67	2.20	3.82
Non-transfer of guarantee fee receipts to Guarantee Redemption Fund	98.74	98.74				
Short contribution and non-adjustment of interest on balances in Mines and Mineral Development, Restoration and Rehabilitation Fund	12.08	12.08				
Total	1,284.43	1,284.43				

Source: Finance Accounts

Above impacted the Revenue and Fiscal Deficit of the State Government. The Revenue Deficit to GSDP ratio has been understated by 0.16 percentage points while the Fiscal Deficit by 0.15 percentage point.

1.6.2 Post Audit – Total Public Debt

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

Table 1.7: Components of outstanding debt/liabilities

(₹ in crore)	
Liabilities upon the Consolidated Fund (Public Debt)	Amount
Internal Debt (A)	1,83,785.60
Market Loans bearing interest	1,35,664.18
Market Loans not bearing interest	2.26
Compensation and other Bonds	25,950.00
Loans from other Institutions, etc.	12,249.57
Special Securities issued to the National Small Saving Fund of the Central Government	9,365.12
Others	554.47
Loans and Advances from Central Government (B)	1,705.45
Non-plan Loans	38.64
Loans for State Plan Schemes	1,298.58
Others	368.23
Liabilities upon Public Accounts (C)	30,273.82
Small Savings, Provident Funds, etc.	16,962.46
Deposits	7,921.80
Reserve Funds	5,186.31
Suspense and Miscellaneous Balances	(-) 70.49
Remittance balances	273.74
Total (A+B+C)	2,15,764.87

Source: Finance Accounts

The overall outstanding debt/liabilities of the State were understated by ₹ 203.23 crore by not accounting for the Suspense, Miscellaneous and Remittance balances and percentage to GSDP was understated by 0.02 *per cent*. The ratio of Public Debt to GSDP at 25.92 *per cent* did not include Suspense and remittances balances. Liabilities to GSDP was higher at 25.94 *per cent* against the normative assessment of 22.86 *per cent* under MTFPS.

CHAPTER-2

FINANCES OF THE STATE

Chapter 2: Finances of the State

2.1 Major Changes in Key Fiscal Aggregates

Changes in key fiscal aggregates in 2019-20 compared to 2018-19

Revenue Receipts	<ul style="list-style-type: none">✓ Revenue receipts of the State increased by 2.99 <i>per cent</i>✓ Own Tax receipts of the State increased by 0.57 <i>per cent</i>✓ Own Non-tax receipts decreased by 7.22 <i>per cent</i>✓ State's Share of Union Taxes and Duties decreased by 13.86 <i>per cent</i>✓ Grants-in-Aid from Government of India increased by 48.76 <i>per cent</i>
Revenue Expenditure	<ul style="list-style-type: none">✓ Revenue expenditure increased by 9.97 <i>per cent</i>✓ Revenue expenditure on General Services increased by 13.19 <i>per cent</i>✓ Revenue expenditure on Social Services increased by 13.39 <i>per cent</i>✓ Revenue expenditure on Economic Services increased by 1.14 <i>per cent</i>✓ No expenditure on Grants-in-Aid during 2019-20
Capital Expenditure	<ul style="list-style-type: none">✓ Capital expenditure increased by 15.41 <i>per cent</i>✓ Capital expenditure on General Services decreased by 18.04 <i>per cent</i>✓ Capital expenditure on Social Services decreased by 15.01 <i>per cent</i>✓ Capital expenditure on Economic Services increased by 28.36 <i>per cent</i>
Loans and Advances	<ul style="list-style-type: none">✓ Disbursement of Loans and Advances increased by 73.15 <i>per cent</i>✓ Recoveries of Loans and Advances increased by 0.39 <i>per cent</i>
Public Debt	<ul style="list-style-type: none">✓ Public Debt Receipts increased by 29.67 <i>per cent</i>✓ Repayment of Public Debt decreased by 8.19 <i>per cent</i>
Public Account	<ul style="list-style-type: none">✓ Public Account Receipts increased by 10.45 <i>per cent</i>✓ Disbursement of Public Account increased by 12.80 <i>per cent</i>
Cash Balance	<ul style="list-style-type: none">✓ Cash balance increased by ₹ 1,013.92 crore (34 <i>per cent</i>) during 2019-20 compared to previous year

2.2 Sources and Application of Funds

The summary of sources and application of funds during the current year (2019-20) vis-à-vis the previous year (2018-19) is given in **Table 2.1**.

Table 2.1: Details of sources and application of funds during 2018-19 and 2019-20

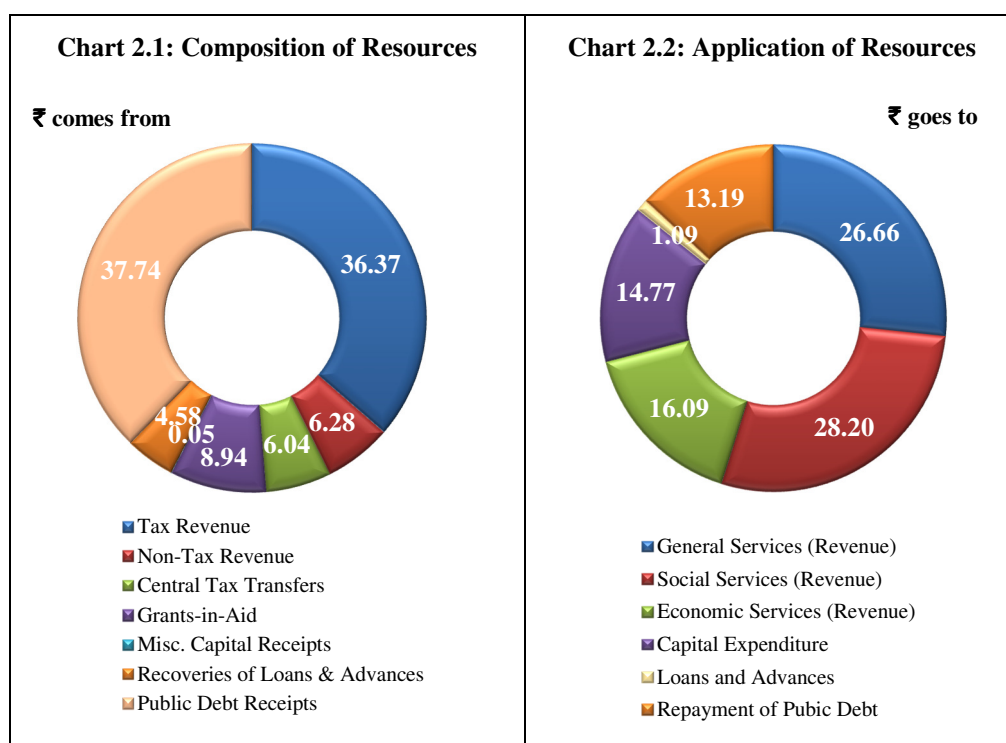
(₹ in crore)

	Particulars	2018-19	2019-20	Increase/Decrease (Percentage)
Sources	Opening Cash Balance with RBI	4,417.46	2,985.55	(-) 1,431.91 (32)
	Revenue Receipts	65,885.12	67,858.13	1,973.01 (3)
	Recoveries of Loans and Advances	5,371.90	5,392.63	20.73(-)
	Misc. Capital Receipts	49.01	54.01	5.00 (10)
	Public Debt Receipts (Net)	17,081.10	28,656.31	11,575.21 (68)
	Public Account Receipts (Net)	3,398.74	2,876.23	(-) 522.51 (15)
	Total	96,203.33	1,07,822.86	11,619.53 (12)
Application	Revenue Expenditure	77,155.54	84,848.21	7,692.67 (10)
	Capital Expenditure	15,306.60	17,665.93	2,359.33 (15)
	Disbursement of Loans and Advances	755.64	1,309.25	553.61 (73)
	Closing Cash Balance with RBI	2,985.55	3,999.47	1,013.92 (34)
	Total	96,203.33	1,07,822.86	11,619.53 (12)

Source: Finance Accounts of the respective years

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

Composition of sources and application of funds in the Consolidated Fund of the State during 2019-20 is given in *Chart 2.1 and Chart 2.2*.



Source: Finance Accounts

2.3 Resources of the State

The resources of the State are described below:

- Revenue receipts** consist of tax revenue, non-tax revenue, State's share of Union taxes and duties and grants-in-aid from the Government of India (GoI).

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

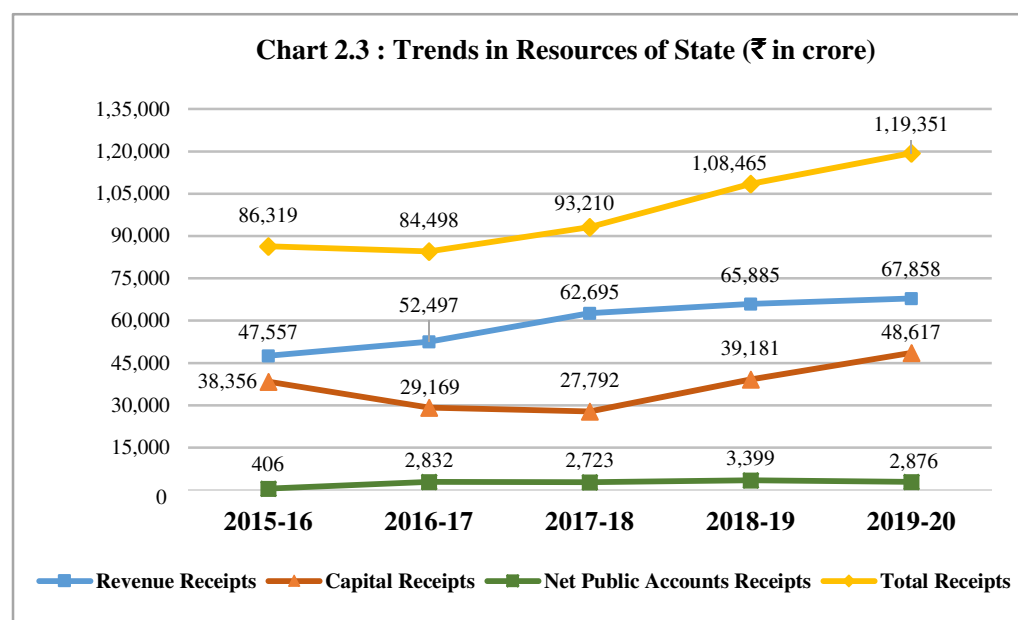
Both revenue and capital receipts form part of the Consolidated Fund of the State.

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

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

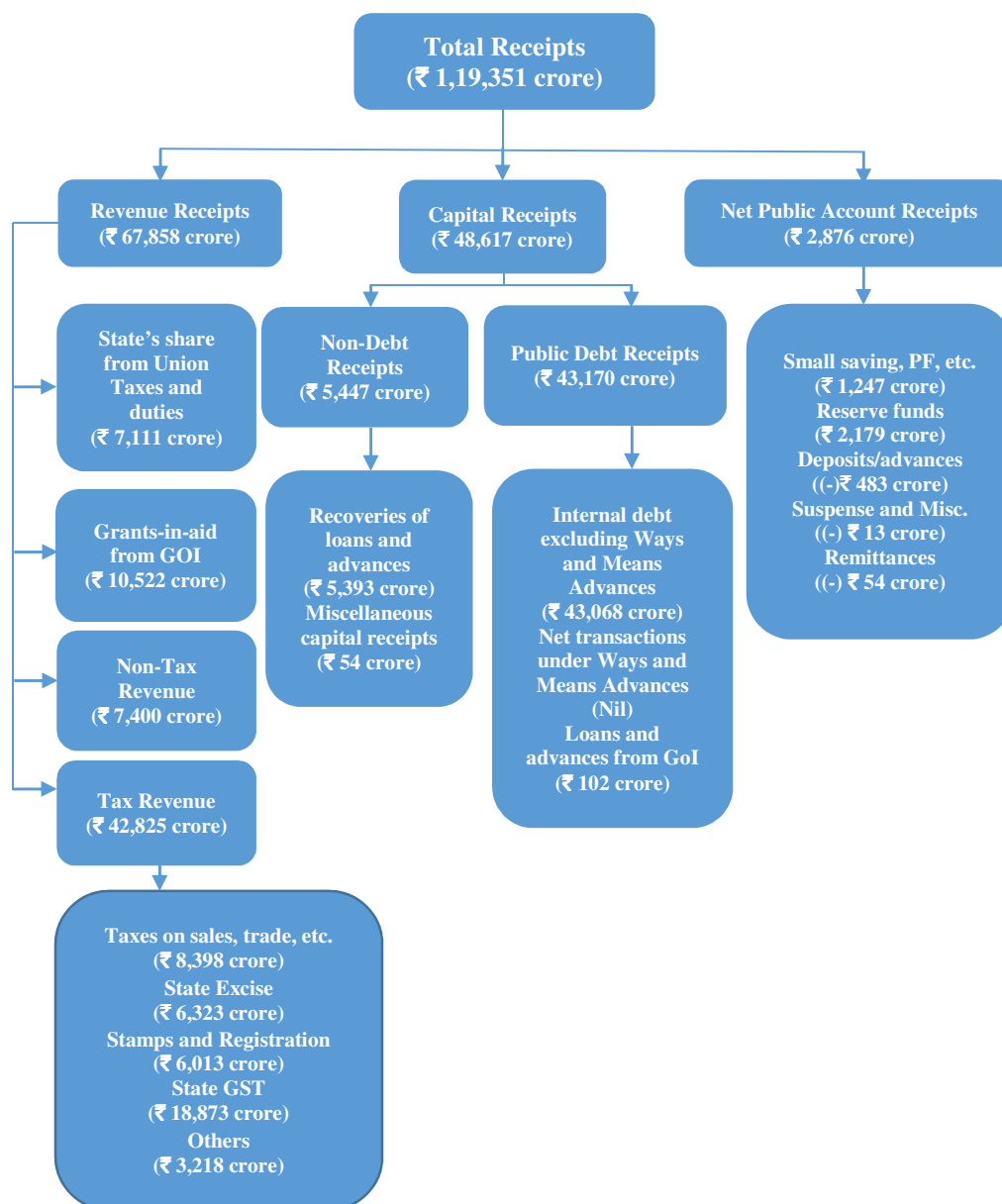
2.3.1 Receipts of the State

Trends in various components of the receipts of the State during 2015-20 is given in *Chart 2.3* while composition of receipts of the State during 2019-20 is depicted in *Chart 2.4*. In addition to revenue and capital receipts, net public account receipts are also utilised to finance the deficit of the State.



Source: Finance Accounts of the respective years

Chart 2.4: Composition of receipts of the State during 2019-20



Source: Finance Accounts

- Net Public Account Receipts (₹ 2,876 crore) = Public Account Receipts (₹ 45,047 crore) less Public Accounts Disbursements (₹ 42,171 crore)

The total receipts of the Government increased by ₹ 33,032 crore (38.27 per cent) during 2015-20. Revenue receipts increased by ₹ 20,301 crore (42.69 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 10,261 crore (26.75 per cent) and Net Public Account receipts increased by ₹ 2,470 crore (608.37 per cent) during the same period.

2.3.2 Revenue Receipts

2.3.2.1 Trends and growth of Revenue Receipts

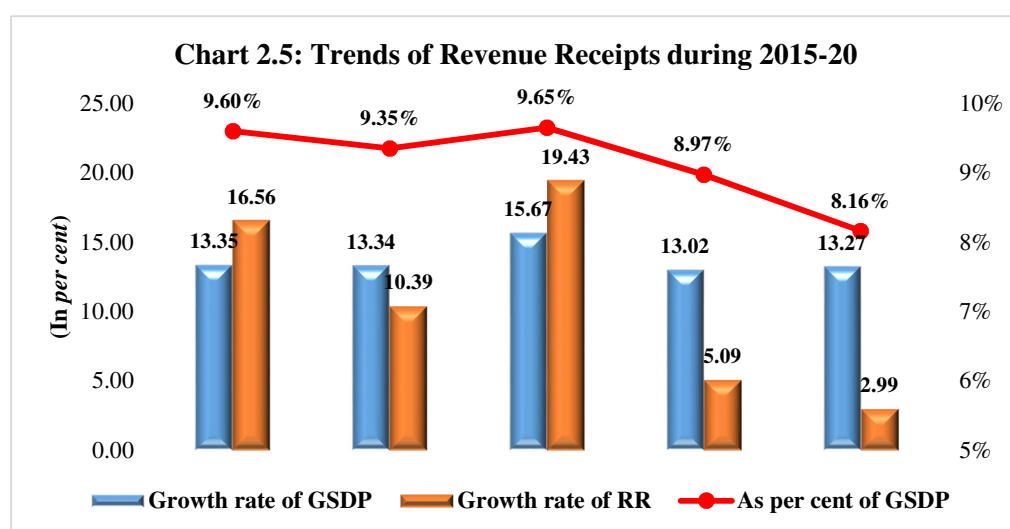
The trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP over the period 2015-20 are given in *Table 2.2* and also depicted in *Chart 2.5* and *Chart 2.6*. The trends and composition of revenue receipts over the period 2015-20 are presented in *Appendix 2.2*.

Table 2.2: Trend in Revenue Receipts

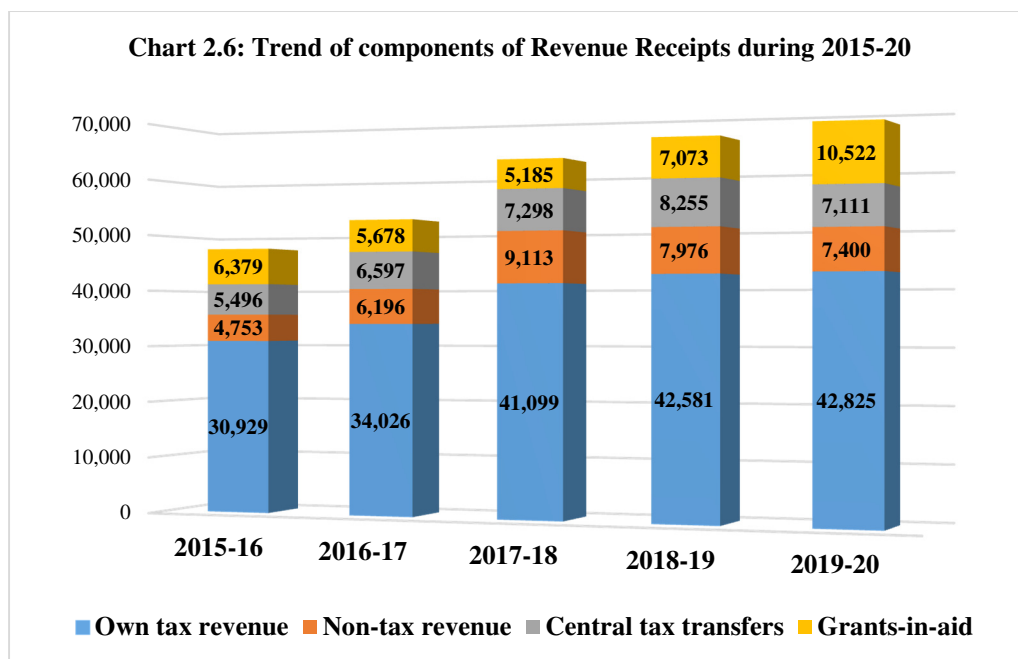
Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue Receipts (RR) (₹ in crore)	47,557	52,497	62,695	65,885	67,858
Rate of growth of RR (<i>per cent</i>)	16.56	10.39	19.43	5.09	2.99
Own Tax Revenue	30,929	34,026	41,099	42,581	42,825
Non-Tax Revenue	4,753	6,196	9,113	7,976	7,400
Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) (<i>per cent</i>)	10.65	12.72	24.84	0.69	(-) 0.66
Gross State Domestic Product (₹ in crore)	4,95,504	5,61,610	6,49,592	7,34,163	8,31,610
Rate of growth of GSDP (<i>per cent</i>)	13.35	13.34	15.67	13.02	13.27
RR/GSDP (<i>per cent</i>)	9.60	9.35	9.65	8.97	8.16
Buoyancy Ratios¹					
Revenue Buoyancy w.r.t GSDP	1.24	0.78	1.24	0.39	0.23
State's Own Revenue Buoyancy w.r.t GSDP	0.80	0.95	1.59	0.05	(-) 0.05

Source of GSDP figures: Directorate of Economics and Statistics

It can be seen that the annual growth rate of RR of the State decreased from 16.56 *per cent* in 2015-16 to 2.99 *per cent* in 2019-20 as the own tax and non-tax revenue displayed negative growth of 0.66 *per cent*. The ratio of RR to GSDP decreased from 9.60 *per cent* to 8.16 *per cent*. The Buoyancies of RR and Own Revenue with reference to GSDP was also very less during 2019-20. This indicates that the growth of RR of the State is not commensurate with the growth GSDP.



¹ Buoyancy Ratios indicate the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.



Source: Finance Accounts of the respective years

The revenue receipts of the State increased by 42.69 per cent during the period from 2015-16 to 2019-20. The State's own tax revenue increased by 38.46 per cent, the grants-in-aid from GoI increased by 64.95 per cent and the central tax transfers increased by 29.39 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue decreased from 75.03 per cent in 2015-16 to 74.01 per cent in 2019-20. The share of grants-in-aid from GoI increased from 13.41 per cent in 2015-16 to 15.51 per cent in 2019-20. The share of central tax transfers decreased from 11.56 per cent to 10.48 per cent during 2015-16 to 2019-20.

The revenue receipts of the State during the current year grew by only 2.99 per cent over the previous year. State's own tax and non-tax revenue decreased by ₹ 332 crore (0.66 per cent).

2.3.2.2 State's Own Resources

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

(i) Own Tax revenue

Own tax revenues of the State consist of State Goods and Services Tax (SGST), State excise, Taxes on vehicles, Stamp duty and registration fees, Land revenue, Taxes on goods and passengers, etc. The gross collection in respect of major taxes and duties are given in **Table 2.3**.

Table 2.3: Components of State's own tax revenue

(₹ in crore)

Revenue Head	2015-16	2016-17	2017-18	2018-19	2019-20	Sparkline
Taxes on sales, trades, etc.	21,060	23,488	15,609	8,998	8,398	
SGST	0	0	10,833	18,613	18,873	
State excise	4,371	4,613	4,966	6,042	6,323	
Taxes on vehicles	1,401	1,583	2,778	2,908	2,916	
Stamp duty and Registration fees	3,191	3,283	4,193	5,636	6,013	
Land revenue	15	16	18	19	20	
Taxes on goods and passengers	554	595	2,317	21	16	
Other taxes	337	448	385	344	266	
Total	30,929	34,026	41,099	42,581	42,825	

Source: Finance Accounts of the respective years

Tax revenue increased by ₹ 11,895.86 crore (38.46 per cent) during 2015-20. All the major taxes and duties recorded increasing trend. However, the taxes subsumed in Goods and Services Tax (GST) i.e. Taxes on sales, trade, etc. and Taxes on goods and passengers (Tax on entry of goods into local areas) and other taxes decreased in 2019-20 as compared to 2018-19.

(ii) State Goods and Services Tax (SGST)

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

The projected revenue in accordance with base year figure, actual revenue collected and compensation due and received from GoI during the period 2017-18 to 2019-20 is given in **Table 2.4**.

Table 2.4: Detail of collection of GST and compensation from GoI

(₹ in crore)

Year	Projected revenue amount	Revenue collected amount	Compensation due amount	Compensation received amount	Shortfall
	1	2	3 = 1-2	4	5 =3-4
2017-18 ²	14,845.26	13,225.69	1619.57	1,199.00	420.57
2018-19	22,564.79	18,597.93	3,966.86	2,820.00	1,146.86
2019-20	25,723.86	18,944.61	6,779.25	5,453.43	1,325.82
Total	63,133.91	50,768.23	12,365.68	9,472.43	2,893.25

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

The growth in GST collection in the State was lesser than projected growth and there was total shortfall of ₹ 12,366 crore during 2017-20 against the projected GST receipt of ₹ 63,134 crore. GoI has released ₹ 9,472 crore upto March 2020.

(iii) *Audit of GST Receipts*

The Government of India's decision to provide access to Pan-India data at GSTN premises was conveyed on 22nd June 2020. The State Excise and Taxation Department has constituted (October 2020) a committee to workout the modalities regarding providing audit access of GST data and intimated that the data access will be provided in accordance with the decision of the GST implementation committee. The accounts for the year 2019-20 have, therefore, been certified on the basis of test audit, as was being done when records were being maintained manually, pending full implementation of the GoI's decision to provide Audit access to GSTN data.

(iv) *Analysis of arrears of revenue*

The arrears of revenue as on 31 March 2020 in some principal heads of revenue amounted to ₹ 32,684.28 crore of which ₹ 5,571.93 crore was outstanding for more than five years as depicted in **Table 2.5**. Details of status of recovery at various stages is given in **Appendix 2.3**.

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

Table 2.5: Arrears of revenue as on 31st March 2020

(₹ in crore)

Sr. No.	Head of revenue	Total amount outstanding	Amount outstanding for more than five years
1	Taxes on sales, trade/VAT, etc.	30,717.17	4,934.61
2	State Excise	310.48	196.28
3	Taxes and duties on electricity	325.20	179.30
4	Tax on entry of goods into local areas (Local Area Development Tax)	206.32	147.96
5	Police	127.98	40.91
6	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.69	11.69
7	Non-ferrous mining and metallurgical industries	985.44	61.18
Total		32,684.28	5,571.93

Source: Information provided by State Excise and Taxation Department

(v) Arrears in assessments

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

Table 2.6: Arrears in assessments

Head of revenue	Year	Opening balance	New cases due for assessment during the year	Total assessment due	Cases disposed of during the year	Balances at the end of the year	Percentage age of disposal (col.6 to 5)
1	2	3	4	5	6	7	8
Taxes on sales, trade, etc./VAT	2018-19	3,12,411	2,19,396	5,31,807	2,35,122	2,96,685	44
	2019-20	2,96,685	31,594	3,28,279	2,92,709	35,570	89

Source: Information provided by State Excise and Taxation Department

(vi) Details of evasion of tax detected by Department

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

Table 2.7: Detail of cases of evasion of tax detected during the year 2019-20

Sr. No.	Head of revenue	Cases pending as on 31 March 2019	Cases detected during 2019-20	Total	Number of cases in which assessment/investigation completed and additional demand raised with penalty, etc.		Number of cases pending for finalisation as on 31 March 2020
					Number of cases	Amount of demand (₹ in crore)	
1	0039-State Excise	418	8,250	8,668	8,378	8.39	290
2	0040-Sales tax	18	4	22	21	2.60	1

Source: Information provided by State Excise and Taxation Department

(vii) Refund Cases

The number of refund cases pending at the beginning of the year 2019-20 claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2019-20 as reported by the Department is given in the **Table 2.8**.

Table 2.8: Details of refund cases during the year 2019-20**(₹ in crore)**

Sr. No.	Particulars	Sales tax/VAT		State Excise	
		No. of cases	Amount	No. of cases	Amount
1	Opening balance of outstanding claims	327	69.15	29	0.64
2	Claims received	1,454	376.60	271	39.99
3	Refund made/adjusted	1,245	257.77	247	38.45
4	Refund rejected	15	0.90	2	0.20
5	Closing balance of outstanding claims	521	187.08	51	1.98

Source: Information provided by State Excise and Taxation Department

(viii) Non Tax Revenue

Non-Tax revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, etc. The trends in various components of non-tax revenue of the State during 2015-20 are given in **Table 2.9**.

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

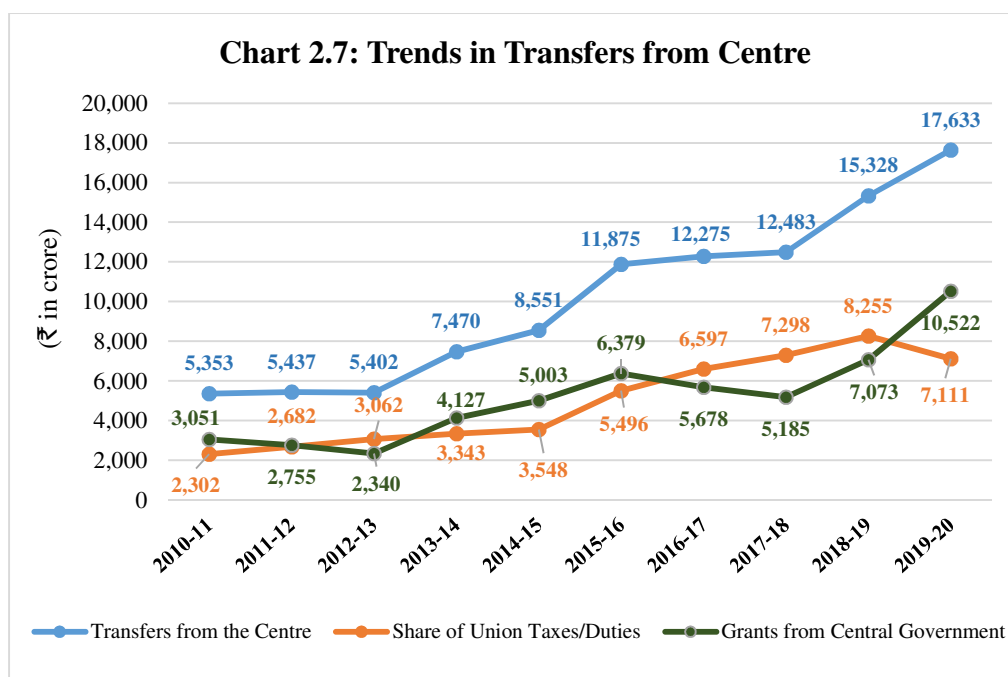
Revenue Head	2015-16	2016-17	2017-18	2018-19	2019-20	Sparkline
Interest receipts	1,088	2,310	2,228	1,954	1,975	
Dividends and Profits	16	6	8	57	87	
Other non-taxes receipts	3,649	3,880	6,877	5,965	5,338	
a) Major and medium Irrigation	110	113	132	164	172	
b) Road Transport	1,255	1,265	1,280	1,197	1,115	
c) Urban Development	422	599	2,861	2,316	1,855	
d) Education	637	640	674	272	458	
e) Non-ferrous mining	272	497	713	583	702	
f) Others	953	766	1,217	1,433	1,036	
Total	4,753	6,196	9,113	7,976	7,400	

Source: Finance Accounts of the respective years

The actual receipts under non-tax revenue increased by ₹ 2,647 crore (55.69 per cent) during 2015-20. Non-Tax revenue (₹ 7,400 crore) constituted 10.91 per cent of the revenue receipt during 2019-20 registering decrease of ₹ 576 crore (7.22 per cent) from the previous year mainly due to decrease under Urban Development (₹ 461 crore). The interest receipts of ₹ 1,975 crore includes book adjustments of ₹ 1,420 crore on irrigation projects, grain supply scheme and road transport.

2.3.2.3 Transfers from the Centre

Trends in transfers from Centre during 2011-12 to 2019-20 are shown in **Chart 2.7**.



Source: Finance Accounts of the respective years

(i) Central tax transfer

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

State's share in Union taxes and duties was on increased trend from ₹ 2,302 crore in 2010-11 to ₹ 8,255 crore in 2018-19 and decreased in 2019-20 (₹ 7,111 crore) as details given in **Table 2.10**.

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

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

Source: Finance Accounts of the respective years

Details of the Central tax transfers from 2015-16 to 2019-20 are at **Table 2.11**.

Table 2.11: Details of Central Tax Transfers

(₹ in crore)

Head	2015-16	2016-17	2017-18	2018-19	2019-20
Central Goods and Services Tax (CGST)	--	--	104.36	2,037.54	2,018.07
Integrated Goods and Services Tax (IGST)	--	--	737.08	162.60	-- ³
Corporation Tax	1,733.37	2,118.57	2,235.92	2,870.86	2,424.73
Taxes on Income other than Corporation Tax	1,204.79	1,472.41	1,888.08	2,114.27	1,899.93
Customs	880.83	911.33	736.90	585.17	450.77
Union Excise Duties	733.13	1,040.65	770.20	388.87	313.42
Service Tax	939.76	1,049.64	825.05	75.03	--
Other Taxes ⁴	4.34	4.87	-0.07	20.26	4.61
Central Tax transfers	5,496.22	6,597.47	7,297.52	8,254.60	7,111.53
Percentage of increase over previous year	55	20	11	13	-14
Percentage of Central tax transfers to Revenue Receipts	12	13	12	13	10

Source: Finance Accounts of the respective years

The share of Union Taxes received during 2019-20 (₹ 7,111.53 crore) was lesser by ₹ 1,143.07 crore (14 per cent) as compared to 2018-19. It is lesser by ₹ 4,105.11 crore than the projections made in the budget estimates 2019-20 (₹ 11,216.64 crore).

(ii) Grants-in-aid from GoI

The GIA from GoI increased by ₹ 3,448.37 crore in 2019-20 over the previous year as shown in *Table 2.12*.

Table 2.12: Grants-in-aid received from GoI

(₹ in crore)

Head	2015-16	2016-17	2017-18	2018-19	2019-20
Non-Plan Grants	3,744.39	3,078.49	--	--	--
Grants for State Plan Schemes	2,268.18	2,327.52	--	--	--
Grants for Central Plan Schemes	27.53	34.50	--	--	--
Grants for Centrally Sponsored Schemes	338.66	237.07	2,326.62	2,843.09	2,851.99
Finance Commission Grants	--	--	1,316.68	1,274.26	2,005.74
Compensation for Loss of Revenue arising out of implementation of GST	--	--	1,199.00	2,820.00	5,453.43
Other Transfer/Grants to States	--	--	342.82	136.19	210.75
Total	6,378.76	5,677.58	5,185.12	7,073.54	10,521.91
Percentage of increase over the previous year	28	-11	-9	36	49
Percentage of GIA to Revenue Receipts	13	11	8	11	16

Source: Finance Accounts of the respective years

51.83 per cent of the GIA during 2019-20 was on account of compensation in lieu of loss of revenue arising out of implementation of GST.

³ Non-apportionment of share of net proceeds of Integrated Goods and Services Tax (IGST) by GOI in case of IGST on domestic supply of Goods and Services during 2019-20.

⁴ Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services.

(iii) Fourteenth Finance Commission Grants

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

Table 2.13: Recommended amount, actual release and transfers of Grant-in-aid
(₹ in crore)

Transfers	Recommendation of the 14 th FC 2015-20			Actual release by GoI			Transfers made by State Government		
	2015-16 to 2018-19	2019-20	Total	2015-16 to 2018-19	2019-20	Total	2015-16 to 2018-19	2019-20	Total
Local Bodies									
(i) Grants to Panchayati Raj Institutions (PRIs)	2,706.84	1,176.68	3,883.52	2,608.97	1,048.53	3,657.50	2,608.97	1,048.53	3,657.50
(a) General Basic Grant	2,446.64	1,048.53	3,495.17	2,446.64	1,048.53	3,495.17	2,446.64	1,048.53	3,495.17
(b) General Performance Grants	260.20	128.15	388.35	162.33	0.00	162.33	162.33	0.00	162.33
(ii) Grants to Urban Local Bodies (ULBs)	1,443.49	636.45	2,079.94	999.07	730.11	1,729.18	999.07	730.11	1,729.18
(a) General Basic Grant	1,164.77	499.18	1,663.95	923.62	637.80	1,561.42	923.62	637.80	1,561.42
(b) General Performance Grants	278.72	137.27	415.99	75.45	92.31	167.76	75.45	92.31	167.76
Total for Local Bodies	4,150.33	1,813.13	5,963.46	3,608.04	1,778.64	5,386.68	3,608.04	1,778.64	5,386.68
State Disaster Response Fund	1,326.00	374.00	1,700.00	1,326.00	374.00	1,700.00	1,326.00	374.00	1,700.00
Grand Total	5,476.33	2,187.13	7,663.46	4,934.04	2,152.64	7,086.68	4,934.04	2,152.64	7,086.68

Source: Information provided by the Finance Department

2.3.3 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. The capital receipts during five years (2015-20) are detailed in **Table 2.14**.

Table 2.14: Trends in growth and composition of capital receipts
(₹ in crore)

Sources of State's Receipts	2015-16	2016-17	2017-18	2018-19	2019-20
Capital Receipts	38,356.69	29,169.02	27,870.56	39,685.88	49,878.46
Miscellaneous Capital Receipts	29.98	26.27	39.87	49.01	54.01
Recovery of Loans and Advances	328.28	973.23	6,340.93	5,371.90	5,392.63
Public Debt Receipts	37,998.43	28,169.52	21,489.76	34,264.97	44,431.82
Internal Debt ⁵	37,901.20	28,046.26	21,348.75	34,140.14	44,329.43 ⁶
<i>Growth rate</i>	<i>102.38</i>	<i>(-) 26.00</i>	<i>(-) 23.88</i>	<i>59.92</i>	<i>29.85</i>
Loans and advances from GoI	97.23	123.26	141.01	124.83	102.39
<i>Growth rate</i>	<i>(-) 25.64</i>	<i>26.77</i>	<i>14.40</i>	<i>(-) 11.47</i>	<i>(-) 17.98</i>
Rate of growth of debt Capital Receipts	101.49	(-) 25.87	(-) 23.71	59.45	29.67
Rate of growth of non-debt capital receipts	22.88	178.99	538.40	-15.04	0.47
Rate of growth of GSDP	13.35	13.34	15.67	13.02	13.27
Rate of growth of Capital Receipts (per cent)	100.29	(-) 23.95	(-) 4.45	42.39	25.68

Source: Finance Accounts of the respective years

Internal Debt receipts increased by ₹ 10,189.29 crore during 2019-20 in comparison to 2018-19. The recovery of loans and advances includes conversion

⁵ Including gross figure under Ways and Means Advances

⁶ Including Ways and Means Advances of ₹ 1,261.75 crore

of ₹ 5,190 crore of DISCOM loans into equity during 2017-18 to 2019-20. The State Government had issued Power bonds of ₹ 17,300 crore in 2015-16 and ₹ 8,650 crore in 2016-17 by taking over the loans of ₹ 25,950 crore (75 per cent of total DISCOMs liability as on 30 September 2015 under UDAY scheme) and treated the financial package as grant-in-aid (₹ 7,785 crore), Equity Capital (₹ 2,595 crore) and Loans to DISCOMs (₹ 15,570 crore). Total loans of ₹ 15,570 crore have been converted into equity during 2017-20.

2.3.4 State's performance in mobilisation of resources

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

The State's actual tax and non-tax receipts for the year 2019-20 vis-à-vis assessment made by 14th FC and MTFPS are given in the **Table 2.15**.

Table 2.15: Actual tax and non-tax receipts vis-à-vis projections made by 14th FC and MTFPS

	14 th FC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					14 th FC projection	Budget estimates	MTFPS projection
Tax revenue	77,806	51,105	51,105	42,825	(-) 44.96	(-) 16.20	(-) 16.20
Non-tax revenue	5,109	10,025	10,025	7,400	44.84	(-) 26.18	(-) 26.18

The actual collection under State's own tax revenue fell short by 44.96 per cent of the projections made by 14th FC and 16.20 per cent of budget estimates and MTFPS projection. The actual receipts under non-tax revenue were more by 44.84 per cent of the projections made by 14th FC but fell short by 26.18 per cent of budget estimates and MTFPS. Thus, the State Government could not achieve even their own targets projected in the budget and MTFPS.

2.4 Application of Resources

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

2.4.1 Growth and composition of expenditure

The expenditure of State Government can be classified in two categories namely Revenue Expenditure and Capital Expenditure. **Revenue Expenditure** includes charges on maintenance, repair, upkeep and working expenses, which are

required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses.

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

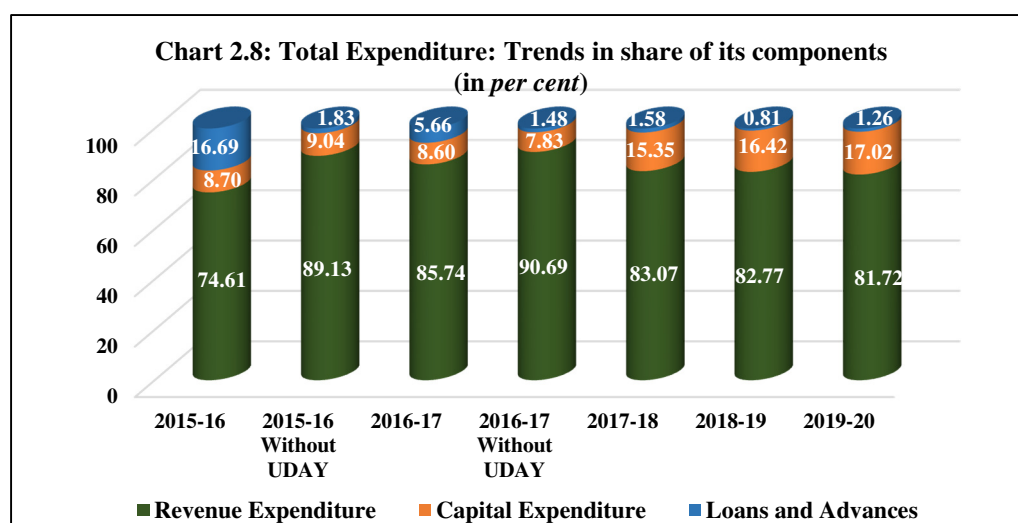
Trends and composition of total expenditure over the last five years (2015-20) are shown in **Table 2.16**.

Table 2.16: Total expenditure and its composition

(₹ in crore)

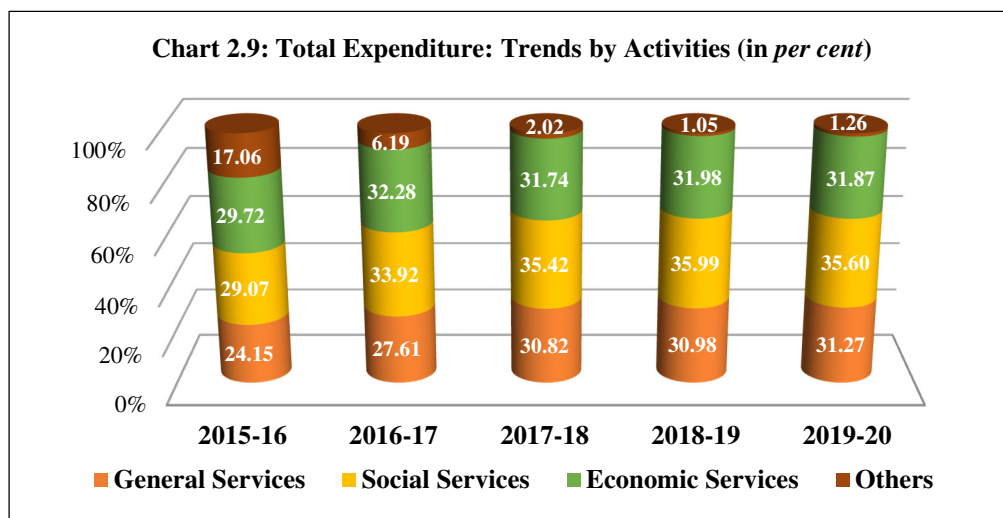
	2015-16	2016-17	2017-18	2018-19	2019-20
Total Expenditure (TE)	79,394	79,781	88,190	93,218	1,03,823
Revenue Expenditure (RE)	59,236	68,403	73,257	77,155	84,848
Capital Expenditure (CE)	6,908	6,863	13,538	15,307	17,666
Loans and Advances	13,250	4,515	1,395	756	1,309
As a percentage of GSDP					
TE/GSDP	16.02	14.21	13.58	12.70	12.48
RE/GSDP	11.95	12.18	11.28	10.51	10.20
CE/GSDP	1.39	1.22	2.08	2.08	2.12
Loans and Advances/GSDP	2.67	0.80	0.21	0.10	0.16

Total expenditure increased by 30.77 per cent over a period of five years (2015-20). The Revenue Expenditure increased by 43.24 per cent during 2015-20 while the capital expenditure increased by 155.73 per cent during the same period mainly due to conversion of DISCOM loans into equity during the period 2017-18 to 2019-20. The conversion of loan of ₹ 11,677.50 crore (₹ 3,892.50 crore each year for three years from 2017-18 to 2019-20) into equity was against the tripartite MoU of UDAY scheme and resulted in overstatement of Capital expenditure consequent understatement of Revenue expenditure in each of the three years.



As depicted in **Chart 2.8**, the share of revenue expenditure in total expenditure increased from 74.61 per cent in 2015-16 to 85.74 per cent in 2016-17 and was 81.72 per cent in 2019-20, while the share of capital expenditure in total

expenditure increased from 8.70 per cent in 2015-16 to 17.02 per cent in 2019-20. The share of loans and advances was 16.69 per cent in 2015-16 due to disbursement of loans under UDAY scheme which was 1.26 per cent in 2019-20.



As shown in **Chart 2.9**, the share of general services which includes interest payments is showing increasing trend since 2016-17 and was 31.27 per cent in 2019-20. The share of social services also increased upto 35.60 per cent 2019-20 and expenditure on economic services increased from 29.72 per cent in 2015-16 to 31.87 per cent in 2019-20. The combined expenditure on social and economic services which represent development expenditure increased from 58.79 per cent in 2015-16 to 67.47 per cent in 2019-20. Others which include Grants to local bodies and Loans and advances were 17.06 per cent of total expenditure during 2015-16 due to disbursement of loans to DISCOMs under UDAY scheme that decreased upto 1.26 per cent during 2019-20.

2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. **Table 2.17** presents the growth of revenue expenditure over five years (2015-20).

Table 2.17: Growth of revenue expenditure during 2015-20

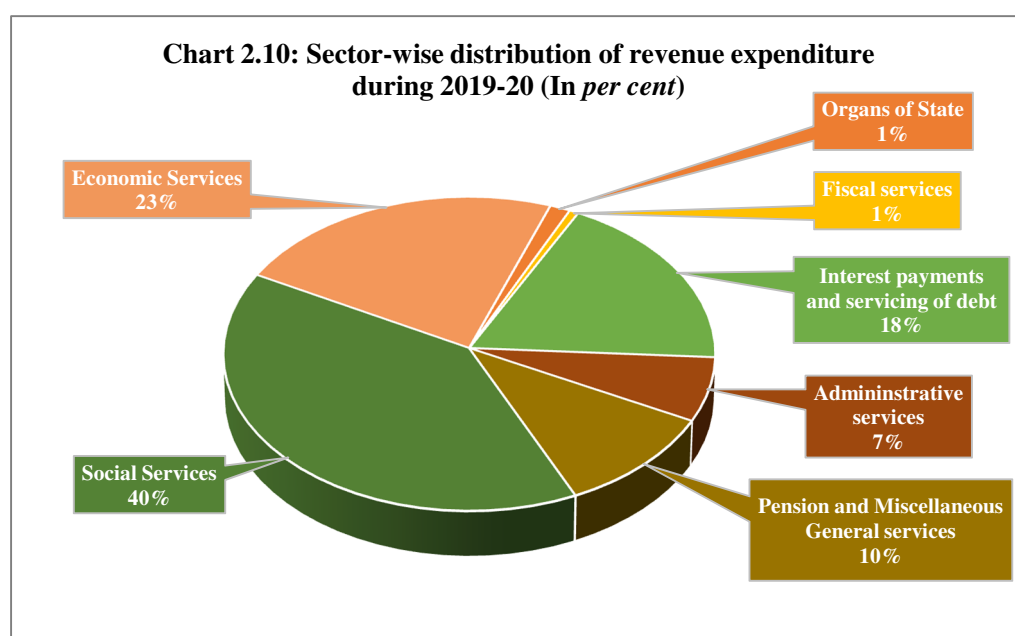
(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Total Expenditure (TE)	79,394	79,781	88,190	93,218	1,03,823
Revenue Expenditure (RE)	59,236	68,403	73,257	77,155	84,848
Rate of Growth of RE (per cent)	20.60	15.48	7.10	5.32	9.97
Revenue Expenditure as percentage of TE	74.61	85.74	83.07	82.77	81.72
RE/GSDP (per cent)	11.95	12.18	11.28	10.51	10.20
RE as percentage of RR	124.56	130.30	116.85	117.11	125.04
Revenue Receipts (RR)	47,557	52,497	62,695	65,885	67,858
Rate of growth of RR (per cent)	16.56	10.39	19.43	5.09	2.99
GSDP	4,95,504	5,61,610	6,49,592	7,34,163	8,31,610
Rate of growth of GSDP (per cent)	13.35	13.34	15.67	13.02	13.27
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.54	1.16	0.45	0.41	0.75
Revenue Receipts (ratio)	1.24	1.49	0.37	1.05	3.33

Source: Finance Accounts of the respective years

Revenue expenditure during 2015-20 increased by ₹ 25,612 crore (43 per cent). Its percentage to GSDP decreased from 11.95 in 2015-16 to 10.20 in 2019-20. Revenue expenditure increased by 10 per cent from ₹ 77,155 crore in 2018-19 to ₹ 84,848 crore in 2019-20.

Revenue expenditure in 2019-20 at ₹ 84,848 crore was less than the projections made in Budget and MTFPS (₹ 94,242 crore). The State could not keep the Revenue Expenditure within the normative assessment of 14th FC (₹ 72,739 crore). Sector-wise distribution of revenue expenditure is presented in *Chart 2.10*.



2.4.2.1 Major changes in Revenue Expenditure

Table 2.18: Major variations in Revenue Expenditure during 2019-20 as compared to 2018-19

(₹ in crore)

Major Heads of Account	2018-19	2019-20	Increase (+)/ Decrease (-)
General Services	28,168.97	31,883.95	3,714.98
2015-Elections	45.21	133.93	88.72
2049-Interest Payments	13,551.46	15,588.01	2,036.55
2055-Police	3,875.57	4,423.72	548.15
2075-Miscellaneous General Services	0.36	149.42	149.06
Social Services	29,743.19	33,726.48	3,983.29
2202-General Education	11,973.86	13,644.01	1,670.15
2203-Technical Education	394.78	529.49	134.71
2210-Medical and Public Health	3,473.93	4,249.85	775.92
2217-Urban Development	2,922.06	3,300.80	378.74
2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	398.71	287.19	-111.52
2230-Labour, Employment and Skill Development	659.36	909.42	250.06
2235-Social Security and Welfare	6,787.53	7,618.95	831.42
Economic Services	19,021.58	19,237.78	216.20
2401-Crop Husbandry	1,332.52	969.49	-363.03
2415-Agricultural Research and Education	386.01	482.82	96.81
2501-Special Programmes for Rural Development	158.66	116.13	-42.53

Major Heads of Account	2018-19	2019-20	Increase (+)/ Decrease (-)
2505-Rural Employment	201.78	110.13	-91.65
2515-Other Rural Development Programmes	3,015.76	3,714.20	698.44
3054-Roads and Bridges	729.81	1,086.52	356.71
Grants-in-aid and contribution	221.80	0.00	-221.80
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	221.80	0.00	-221.80

Source: Finance Accounts of the respective years

As given in *Table 2.18*, Revenue expenditure on General services increased by ₹ 3,714.98 crore due to increase in expenditure mainly on Elections, Police services, interest payments and Miscellaneous General Services. Interest payments on market loans increased by ₹ 1,625.28 crore during the year. The expenditure on Social services increased by ₹ 3,983.29 crore over the previous year due to increase in expenditure mainly on General Education, Technical Education, Medical and Public Health, Urban Development, Labour, Employment and Skill Development, Social Security and Welfare. Expenditure on Economic services increased by ₹ 216.20 crore mainly due to increase in expenditure on Agricultural Research and Education, Other Rural Development Programme, Roads and Bridges. No expenditure was incurred on Grants-in-aid and contribution during 2019-20 due to non-provision for the same in budget.

2.4.2.2 Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. *Table 2.19* and *Chart 2.11* present the trends in the expenditure on these components during 2015-20.

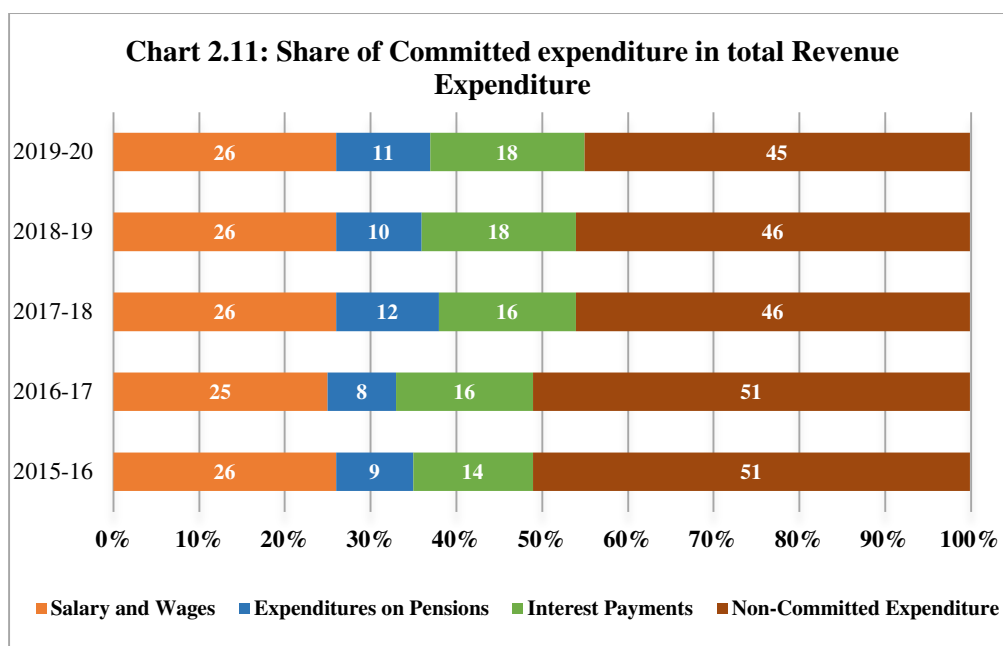
Table 2.19: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2015-16	2016-17	2017-18	2018-19	2019-20
Salaries and wages	15,294	17,321	18,632	19,763	22,365 ⁷
Expenditure on Pensions	5,413	5,659	8,783	8,140	8,833
Interest Payments	8,284	10,542	11,961	13,551	15,588
Total	28,991	33,522	39,376	41,454	46,786
As a percentage of Revenue Receipts (RR)					
Salaries & Wages	32.16	32.99	29.72	30.00	32.96
Expenditure on Pensions	11.38	10.78	14.01	12.35	13.02
Interest Payments	17.42	20.08	19.08	20.57	22.97
Total	60.96	63.85	62.81	62.92	68.95
As a percentage of Revenue Expenditure (RE)					
Salaries & Wages	25.82	25.32	25.43	25.62	26.36
Expenditure on Pensions	9.14	8.28	11.99	10.55	10.41
Interest Payments	13.98	15.41	16.33	17.56	18.37
Total	48.94	49.01	53.75	53.73	55.14

Source: Finance Accounts of the respective years.

⁷ Includes wages of ₹ 644 crore



The total expenditure (₹ 46,142 crore) on salary, interest and pension payments was lesser by ₹ 1,392 crore (2.93 per cent) than the projections by the Government in MTFPS (₹ 47,534 crore) and consumed 68 per cent of the revenue receipts.

Committed expenditure on account of salary and wages, interest and pensions increased from 49 per cent to 55 per cent of the Revenue expenditure during 2015-16 to 2019-20.

2.4.2.3 Undischarged liabilities in National Pension System

State Government employees recruited on or after 1 January 2006 are eligible for the new pension scheme called 'Defined Contribution Pension Scheme'. In terms of the scheme, the employee contributes 10 per cent of the basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated fund manager through the National Security Depository Limited (NSDL). The actual amount payable by employees and the matching Government contribution over the years has not been estimated.

As per the Ministry of Finance, GoI, no contributions are to be parked under the Head of Account '8342-117' Other Deposits – Defined Contribution Pension Scheme even as a temporary measure. Audit noted that an amount of ₹ 32.89 crore was parked under the above Major Head as on 31st March 2020 as depicted in *Table 2.20*.

Table 2.20: Position of New Pension Scheme Contribution

(₹ in crore)

Year	Employees Contribution	Contribution by the State Government	Total	Short Contribution	Total transfer to NSDL	Short transfer to NSDL
1	2	3	4 = (2+3)	5= (2-3)	6	7= (4-6)
Balance of pension funds lying with the State Government as on 31 March 2015						8.11
2015-16	328.94	278.83	607.77	50.11	596.45	11.32
2016-17	382.15	378.04	760.19	4.11	729.70	30.49
2017-18	479.94	460.44	940.38	19.50	975.76	(-) 35.38
2018-19	565.88	534.30	1,100.18	31.58	1,086.16	14.02
2019-20	717.91	694.20	1,412.11	23.71	1,407.78	4.33
Total	2,474.82	2,345.81	4,820.63	129.01	4,795.85	32.89

Source: Finance Accounts of the respective years.

As against the employees' contribution of ₹ 2,474.82 crore during 2015-16 to 2019-20, the State Government made contribution of ₹ 2,345.81 crore i.e. lesser by ₹ 129.01 crore. During 2015-20, out of total amount of ₹ 4,820.63 crore, the State Government transferred ₹ 4,795.85 crore to NSDL i.e. lesser by ₹ 24.78 crore. As on 31 March 2020, there was balance of ₹ 32.89 crore lying with the State Government. The liability of the State Government increased due to non-transfer of contribution including Government share to NSDL.

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

2.4.2.4 Subsidies

Expenditure on subsidies increased by ₹ 1,206 crore (17.48 per cent) from ₹ 6,899 crore in 2015-16 to ₹ 8,105 crore in 2019-20, which was 11.94 per cent of the revenue receipts as details given in **Table 2.21**. The subsidies were disbursed for Power: ₹ 7,012 crore (86.51 per cent), Agriculture and allied activities: ₹ 934 crore (11.54 per cent), Village and Small industries: ₹ 100 crore (1.23 per cent) and Social Services: ₹ 59 crore (0.72 per cent). The total subsidy to the rural electrification (₹ 6,978 crore) was higher than the projection in MTFPS (₹ 6,878 crore).

Table 2.21: Expenditure on subsidies during 2015-20

	2015-16	2016-17	2017-18	2018-19	2019-20
Subsidies (₹ in crore)	6,899	7,654	8,446	8,549	8,105
Subsidies as a percentage of Revenue Receipts	14.51	14.58	13.47	12.98	11.94
Subsidies as a percentage of Revenue Expenditure	11.65	11.19	11.53	11.08	9.55

Source: Finance Accounts of the respective years.

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

Table 2.22: Financial assistance to Local Bodies and other institutions

(₹ in crore)

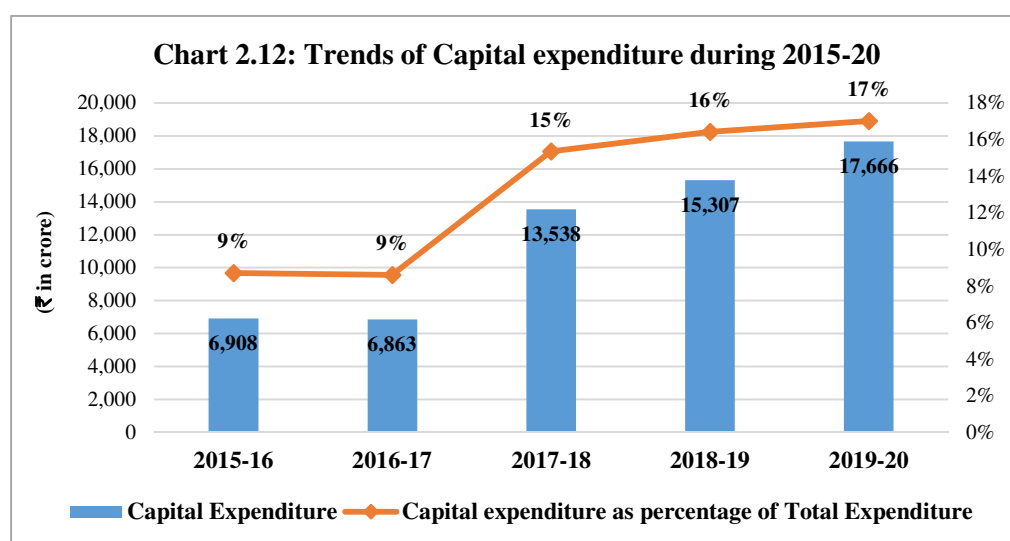
Financial Assistance to Institutions	2015-16	2016-17	2017-18	2018-19	2019-20
(A) Local Bodies					
Municipal Corporations and Municipalities	1,045.99	1,585.77	2,466.82	2,092.31	2,279.46
Panchayati Raj Institutions	1,261.94	2,263.80	2,283.43	2,547.17	3,098.12
Total (A)	2,307.93	3,849.57	4,750.25	4,639.48	5,377.58
(B) Others					
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,984.67	2,130.56	2,102.96	2,093.14	2,496.64
Development Authorities	878.09	757.94	868.04	865.54	812.88
Hospitals and Other Charitable Institutions	1,010.97	1,117.68	1,101.14	1,350.08	1,745.08
Other Institutions	4,584.31	4,791.39	1,021.92	1,129.59	905.17
Total (B)	8,458.04	8,797.57	5,094.06	5,438.35	5,959.77
Total (A+B)	10,765.97	12,647.14	9,844.31	10,077.83	11,337.35
Revenue Expenditure	59,236	68,403	73,257	77,155	84,848
Assistance as percentage of Revenue Expenditure	18.17	18.49	13.44	13.06	13.36

Source: Finance Accounts of the respective years.

Table 2.22 indicates that the financial assistance to local bodies and other institutions increased from ₹ 10,765.97 crore in 2015-16 to ₹ 11,337.35 crore, constituting 13.36 per cent of the revenue expenditure during 2019-20. It increased by ₹ 1,259.52 crore (12.50 per cent) over the previous year mainly due to increase in disbursements to Panchayati Raj Institutions, Educational Institutions and Hospitals and other Charitable Institutions.

2.4.3 Capital Expenditure

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



Source: Finance Accounts of the respective years

2.4.3.1 Major changes in Capital Expenditure

The capital expenditure during 2019-20 mainly comprises investment in equity of DISCOMs by conversion of loans into equity, procurement of food grain, irrigation and roads under Economic Services and the capital expenditure was mainly on Water Supply and Urban Development under Social Services. Major increase in Capital expenditure was on procurement of food grain as compared to previous year are given in **Table 2.23**.

Table 2.23: Variation in Capital Expenditure during 2019-20 compared to 2018-19

(₹ in crore)

Major Heads of Accounts	2018-19	2019-20	Increase (+)/ Decrease (-)
Capital Expenditure	15,306.60	17,665.93	2,359.33
General Services	714.56	586.16	(-) 128.40
Social Services	3,804.65	3,233.56	(-) 571.09
Economic Services	10,787.39	13,846.21	3,058.82
Food, Storage and Warehousing*	1,669.51	4,402.31	2,732.80
Irrigation and Flood Control	1,274.38	1,400.82	126.44
Energy	5,500.25	5,829.63	329.38
Roads and Bridges	1,603.77	1,800.07	196.30

Source: Finance Accounts of the respective years.

*Expenditure incurred under this Major Head for activities of food grain and pulses procurement for Food Corporation of India is recoverable by the State Government from FCI.

2.4.3.2 Quality of capital expenditure**(i) Investments and Returns**

The Government as of 31 March 2020 had invested ₹ 36,922.92 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 2.24**). The average return on these investments was 0.136 per cent in the last five years while the Government paid an average interest rate of 8.37 per cent on its borrowings during 2015-20.

Table 2.24: Return on Investment

Investment/return/cost of borrowings	2015-16	2016-17	2017-18	2018-19	2019-20
Investment at the end of the year (₹ in crore)	9,372.44	11,371.42	17,374.35	30,747.91	36,922.92
Return (₹ in crore)	15.89	5.89	7.53	56.60	87.01
Return (per cent)	0.17	0.05	0.04	0.18	0.24
Average rate of interest on Government borrowings (per cent)	8.64	8.00	8.10	8.81	8.31
Difference between interest rate and return (per cent)	8.47	7.95	8.06	8.63	8.07
Difference between interest on Government borrowings and return on investments (₹ in crore)	793.85	904.03	1,400.37	2,653.54	2,979.68

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

Out of total investment of ₹ 36,922.92 crore, investment of ₹ 35,452.96 crore (96 per cent) was in four power sector companies. The State Government keeps on making investments in loss making Government companies.

(ii) Quality of investments in the companies, corporations and other bodies

Capital expenditure in the companies, corporations and other bodies, which are loss making or where net worth is being eroded, is not sustainable. The State Government has made investment of ₹ 6,175 crore during 2019-20 which included conversion of ₹ 5,190 crore loans under UDAY into equity of DISCOMs as shown in **Table 2.25**.

Table 2.25: Investments made in loss incurring companies**(₹ in crore)**

Sr. No.	Government Companies	Investment (upto 2018-19)	Investment during 2019-20	Investment (upto 2019-20)	Accumulated Loss	Year of Account
		(₹ in crore)				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	44.72	2.50	47.22	13.61	2015-16
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh	10.89	0.00	10.89	354.28	2016-17
3.	Haryana Power Generation Corporation Limited	2,889.09	51.75	2,940.84	48.53	2017-18
4.	Uttar Haryana Bijli Vitran Nigam Limited	12,134.99	2,965.35	15,100.34	15,396.40	2019-20
5.	Dakshin Haryana Bijli Vitran Nigam Limited	10,741.51	2,545.53	13,287.04	13,581.49	2019-20
6.	Haryana Financial Corporation	202.01	0.00	202.01	113.51	2017-18
7.	Haryana Minerals Limited	0.24	0.00	0.24	5.17	2018-19
8.	Haryana Police Housing Corporation	25.00	0.00	25.00	1.07	2015-16
9.	Haryana Agro Industries Corporation Limited, Chandigarh	2.54	0.00	2.54	121.85	2015-16
10.	Haryana Medical Services Limited	5.00	0.00	5.00	1.50	2014-15
11.	Haryana Women Development Corporation	15.51	0.00	15.51	1.65	2016-17
Total		26,071.50	5,565.13	31,636.63	29,639.06	

Source: Finance Accounts and Annual accounts of companies

Eleven Government companies with an aggregate investment of ₹ 31,636.63 crore were incurring losses and their accumulated losses amounted to ₹ 29,639.06 crore as per the accounts furnished by these companies. Out of 11 loss incurring Government companies, losses of ₹ 29,026.42 crore in three power generation and distribution companies constituted 98 per cent of the total losses of Government Companies.

Out of total investment of ₹ 6,175 crore during 2019-20, the State Government invested ₹ 5,565.13 crore during 2019-20 in four loss incurring companies. The State Government may consider reviewing the working of State PSUs which are incurring huge losses, formulate a strategic plan for their revival or closure, as the case may be.

(iii) Erosion of net worth

Net worth means the sum total of the paid-up capital, free reserves and surplus reduced by accumulated losses and deferred revenue expenditure. Essentially, it is a measure of what an entity is worth to the owners. A negative net worth indicates that the entire investment of the owners has been eroded due to accumulated losses. As on 31 March 2020, the overall accumulated losses of the 11 loss incurring companies were ₹ 29,639.06 crore as against the capital investment of ₹ 31,636.63 crore resulting in erosion of net worth of the investments to ₹ 1,997.57 crore. Out of this, in three loss incurring DISCOMs, the overall accumulated losses were ₹ 29,026.42 crore as against the capital investment of ₹ 31,328.22 crore, thus erosion of net worth to ₹ 2,301.80 crore.

(iv) Reconciliation of Government Investments with Accounts of Companies

The Government investments as equity in State Public Sector Undertakings (PSUs) should agree with that of the figures appearing in the PSUs. Reconciliation of figures is necessary to figure out the differences in Accounts of PSUs and Finance Accounts. Scrutiny of both the Accounts revealed that as per Finance Accounts, Government Investment in equity of 22 PSUs was ₹ 27,813.18 crore whereas as per records of PSUs it was ₹ 36,070.27 crore. There was a difference of ₹ 8,257.09 crore as detailed in **Appendix 2.4**. Reconciliation should be carried out in time bound manner to figure out the differences.

(v) Implementation of Ujwal DISCOM Assurance Yojana (UDAY)

Government of India launched (November 2015) Ujwal DISCOM Assurance Yojana (UDAY) scheme for the financial turnaround of Power Distribution Companies (DISCOMs). It was a revival package for making DISCOMs financially and operationally viable for enabling them to supply adequate power at affordable rates. A tripartite Memorandum of Understanding (MoU) was signed (March 2016) between the Ministry of Power (MoP), the Government of Haryana (GoH) and State DISCOMs (i.e. UHBVNL and DHBVNL). As per provisions of the UDAY Scheme and tripartite MoU, out of the total debt ₹ 34,600 crore pertaining to the two DISCOMs as on 30th September 2015 in Haryana, the GoH took over the 75 per cent of total debt i.e. ₹ 25,950 crore. The implementation of UDAY Scheme was envisaged as shown in **Table 2.26**.

Table 2.26: Implementation of UDAY Scheme

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

In terms of the MoU, Government provided grants of ₹ 7,785 crore (₹ 3,892.50 crore each year), equity of ₹ 2,595 crore (₹ 1,297.50 crore each year) and balance of ₹ 15,570 crore as loan to DISCOMs during 2015-16 and 2016-17. The loans of ₹ 15,570 crore were to be converted into grant of ₹ 11,677.50 crore (75 per cent) and equity of ₹ 3,892.50 crore (25 per cent) during 2017-18 to 2019-20. However, the State Government converted total loans taken over into equity as given in **Table 2.27**.

Table 2.27: Implementation of UDAY Scheme in Haryana State

(₹ in crore)

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

Financial Results of two DISCOMs after the implementation of the scheme was depicted in **Table 2.28**.

Table 2.28: Financial Results of DISCOMs during 2015-20

(₹ in crore)

Name of DISCOM	Profit(+)/Loss (-)	Profit (+)/Loss (-) after implementation of UDAY			
	2015-16	2016-17	2017-18	2018-19	2019-20
UHBVNL	(-) 336.37	(-) 205.01	278.24	185.71	217.72
DHBVNL	(-) 471.58	11.96	134.12	95.23	113.67
Total	(-) 807.95	(-) 193.05	412.36	280.94	331.39

Source: Annual accounts of DISCOMs

It was observed that State Government did not follow the provisions of MoU and the scheme notification. During the period 2017-18 to 2018-20, ₹ 15,570 crore of loan was entirely converted as equity instead of between grant (₹ 11,677.50 crore) and equity (₹ 3,892.50 crore). Further, the grant of ₹ 7,785 crore was converted into equity during 2018-19 with retrospective effect through a re-appropriation order resulting into difference in invested amount between accounts of the State Government and of the DISCOMs to the extent of ₹ 7,785 crore. It is contended that the re-appropriation order issued

- (i) is contrary to the provisions of Punjab Budget Manual Para 15.2, Sub-Para (b) which says that “No re-appropriation should be made from the funds allocated for a particular financial year after the expiry of that financial year”.
- (ii) changing expenditure from Grant-in-aid to equity effectively led to change in classification from revenue expenditure to capital expenditure.

Thus, conversion of loan of ₹ 11,677.50 crore (₹ 3,892.50 crore each year for three years from 2017-18 to 2019-20) into equity was against the tripartite MoU of UDAY scheme and resulted in overstatement of Capital Expenditure with

consequent understatement of Revenue expenditure in each of the three years. This has also resulted in understatement of the Revenue Deficit.

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

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

Total 13 PPP projects with a total estimated cost of ₹ 7,848.56 crore were under implementation as on 31 March 2020 as shown in *Appendix 2.5*.

(vii) Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government had also been providing loans and advances to many institutions/organisations. *Table 2.29* presents the outstanding loans and advances as on 31 March 2020 and interest receipts vis-à-vis interest payments during the last five years.

Table 2.29: Quantum of loans disbursed and recovered during five years

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Opening Balance of loans outstanding	4,572	17,494	21,036	16,090	11,474
Amount advanced during the year	13,250	4,515	1,395	756	1,309
Amount recovered during the year	328	973	6,341	5,372	5,393
Closing Balance of the loans outstanding	17,494	21,036	16,090	11,474	7,390
Net addition	12,922	3,542	(-) 4,946	(-) 4,616	(-) 4,084
Interest received	47	1,213	1,163	720	398
Interest rate on Loans and Advances given by the Government.	0.43	6.30	6.27	5.22	4.22
Rate of Interest paid on the outstanding borrowings of the Government	7.92	7.89	7.71	7.78	7.80
Difference between the rate of interest paid and interest received (<i>per cent</i>)	7.49	1.59	1.44	2.56	3.58

Outstanding loans and advances as on 31 March 2020 declined by 35.59 *per cent* due to conversion of DISCOM loans amounting to ₹ 5,190 crore into equity during the year. Loans amounting to ₹ 2,647.86 crore were outstanding at the beginning of the year 2019-20 against co-operative sugar mills. Further, loans totalling ₹ 770.82 crore were given to these sugar mills. Three new loans of ₹ 420.63⁸ crore were given during the year 2019-20. The State Government received interest of ₹ 398 crore (4.22 *per cent* of outstanding loans and advances) during 2019-20.

⁸ Loans for Power Projects-Transmission and Distribution: ₹ 160.63 crore, Financial Assistance to Private Sugar Mills for making payment to cane growers: ₹ 160 crore and Loan to Haryana State Agriculture and Rural Bank: ₹ 100 crore.

(viii) Capital blocked in incomplete projects

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

Department-wise information pertaining to incomplete projects as on 31 March 2020 is given in **Table 2.30**. Only those projects where the scheduled dates for completion were already over as of 31 March 2020 have been included under incomplete projects.

Table 2.30: Department-wise profile of incomplete projects as on 31 March 2020

(₹ in crore)

Department	Number of incomplete projects	Estimated cost (₹ in crore)	Expenditure (₹ in crore)
Irrigation and Water Resources	3	29.64	19.00
Public Works (Buildings and Roads)	23	417.60	202.57
Total	26	447.24	221.57

Source: Finance Accounts

The scheduled dates of completion of 26 projects of the departments were between December 2017 and March 2020, but these were incomplete as on 31 March 2020, resulting in non-derivation of desired benefits from the investment of ₹ 221.57 crore. Delays in completion of projects not only affected the quality of the expenditure but also deprived the state of intended benefits and economic growth.

2.4.4 Expenditure Priorities

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below the respective national average. The higher the ratio of these components to total expenditure, the quality of expenditure is considered to be better. **Table 2.31** analyses expenditure priority of the State with regards to Health, Education and Capital expenditure during 2019-20.

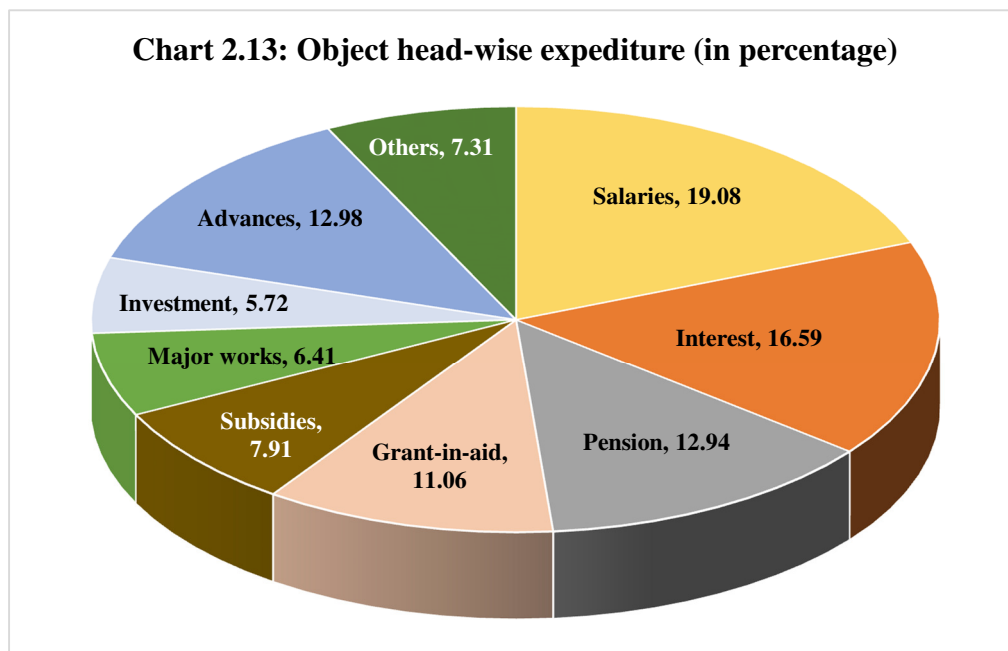
Table 2.31: Expenditure priority of the State with regards to Health, Education and Capital expenditure

Fiscal Priority of the State	TE/GSDP	CE/TE	Education/TE	Health/TE
Haryana Average (Ratio) 2015-16	16.02	8.70	12.74	3.18
General Category States (GCS) Average (Ratio) 2015-16	16.97	14.81	15.68	4.79
Haryana Average (Ratio) 2019-20	12.48	17.02	14.32	4.80
General Category States Average (Ratio) 2019-20	15.15	12.97	15.91	5.21
TE: Total Expenditure, CE: Capital Expenditure.				
Source for GSDP: Directorate of Economic and Statistical Analysis, Haryana.				

Aggregate expenditure as a ratio of GSDP in Haryana is lesser than GCS average in 2019-20. The ratio of expenditure on Education and Health was lower in Haryana than GCS average during 2015-16 as well as 2019-20. The ratio of CE to TE was more in 2019-20 primarily due to conversion of loan to DISCOMs into equity.

2.4.5 Object head-wise expenditure

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



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

2.5 Public Account

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

2.5.1 Net Public Account Balances

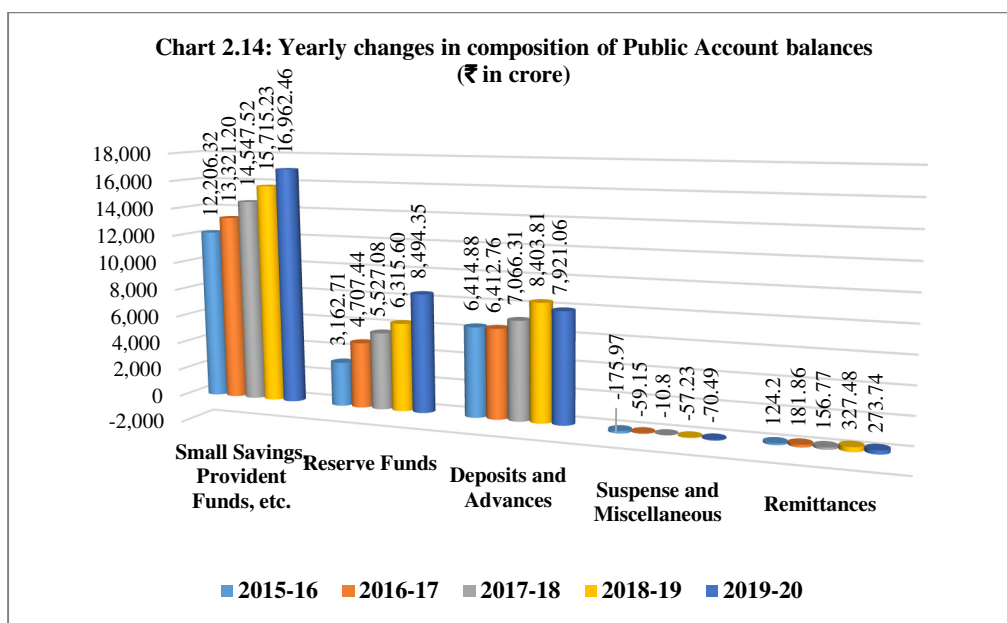
Component-wise net balances under various segments of Public Account are given in *Table 2.32* and *Chart 2.14*.

Table 2.32: Component-wise net balances in Public Account as of 31 March 2020

(₹ in crore)

Sector	Sub Sector	2015-16	2016-17	2017-18	2018-19	2019-20
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	12,206.32	13,321.20	14,547.52	15,715.23	16,962.46
J. Reserve Funds	(a) Reserve Funds bearing Interest	769.77	2,045.23	2,593.33	3,086.92	4,962.35
	(b) Reserve Funds not bearing Interest	2,392.94	2,662.21	2,933.75	3,228.68	3,532.00
	Total	3,162.71	4,707.44	5,527.08	6,315.60	8,494.35
K. Deposits and Advances	(a) Deposits bearing Interest	363.77	397.00	379.13	403.41	421.76
	(b) Deposits not bearing Interest	6,051.83	6,016.48	6,687.90	8,001.14	7,500.04
	(c) Advances	(-) 0.72	(-) 0.72	(-) 0.72	(-) 0.74	(-) 0.74
	Total	6,414.88	6,412.76	7,066.31	8,403.81	7,921.06
L. Suspense and Miscellaneous	Suspense and Miscellaneous	(-) 175.97	(-) 59.15	(-) 10.80	(-) 57.23	(-) 70.49
M. Remittances	(a) Money Orders, and other Remittances	137.28	199.55	180.34	343.72	306.84
	(b) Inter-Governmental Adjustment Account	(-) 13.08	(-) 17.69	(-) 23.57	(-) 16.24	(-) 33.10
	Total	124.20	181.86	156.77	327.48	273.74
Grand Total		21,732.14	24,564.11	27,286.88	30,704.89	33,581.12

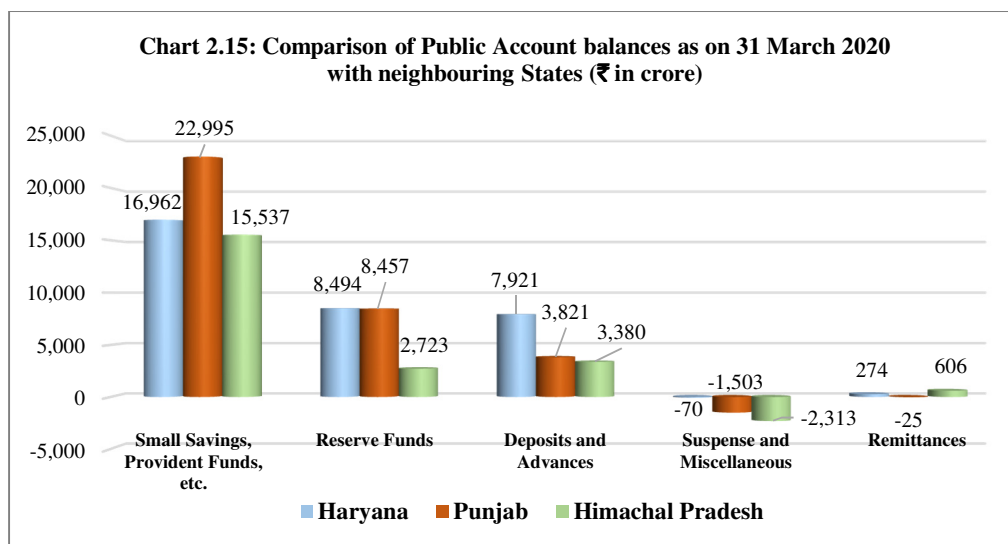
Source: Finance Accounts of the respective years



Source: Finance Accounts of the respective years

Net public account balances in 2019-20 increased by 9.37 per cent over the previous year mainly due to increase in Small Savings, Provident Fund, etc. (₹ 1,247 crore), Reserve Funds (₹ 2,179 crore) offset by decrease in deposits (₹ 482.75 crore), remittances (₹ 53.74 crore).

Comparison of Net Public Account balances as on 31 March 2020 with neighbouring States has been given in **Chart 2.15**. The comparison shows that against the public account balance of ₹ 33,581 crore in Haryana, Punjab had the balance of ₹ 33,745 crore and Himachal Pradesh had the balance of ₹ 19,933 crore.



2.5.2 Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were ten Reserve Funds (five Reserve Funds bearing Interest and five Reserve Funds not bearing Interest) earmarked for specific purposes. The interest on balances of Reserve Funds bearing Interest is paid by the Government if the same are not invested while in case of Reserve Funds not bearing Interest, balances are invested in Government Securities/Treasury Bills under the administration of Central Accounts Section of the Reserve Bank of India at Nagpur. The fund balances lying in various Reserve Funds (bearing Interest and not bearing Interest) as on 31 March 2020 are given in **Table 2.33**.

Table 2.33: Details of Reserve Fund

(₹ in crore)

Sr. No.	Name of Reserve Fund	Balance as on 31 March 2020
A	Reserve Funds bearing Interest	4,962.36
1	Depreciation Reserve Fund-Motor Transport	490.94
2	Depreciation Reserve Fund-Government Presses	12.28
3	Reserve Fund-Motor Transport Accident Reserve Fund	3.77
4	State Disaster Response Fund	3,172.72
5	State Compensatory Afforestation Fund	1,282.65
B	Reserve Funds not bearing Interest	3,532.00
1	Sinking Funds	2,084.06
2	Mines and Mineral Development Restoration and Rehabilitation Fund	220.43
3	Fund for Development Schemes	1.41
4	Fund for Village Reconstruction for Harijan Uplift	2.29
5	Guarantee Redemption Fund	1,223.81
	Grand Total	8,494.36

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

2.5.2.1 Consolidated Sinking Fund

The State Government of Haryana constituted the Consolidated Sinking Fund (CSF) in 2002 for redemption of market loans. As per guidelines, the Government was required to contribute one to three *per cent* of previous year's closing balance of market loans to the fund.

The State Government has not made any contribution during 2019-20 resulting in short contribution of ₹ 1,149.90 crore (one *per cent* of outstanding market loans of ₹ 1,14,989.59 crore as on 31 March 2019).

As on 1st April 2019 the balance under the fund was ₹ 1,926.17 crore. The fund remained invested and interest of ₹ 157.89 crore was earned during the year. No disbursement was made and the fund was closed at ₹ 2,084.06 crore, out of which, ₹ 2,081.93 crore was invested.

2.5.2.2 State Disaster Response Fund

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

There was opening balance of ₹ 2,616.12 crore in SDRF. During 2019-20, the Central Government released ₹ 227.10 crore (first and second instalment of Central share for 2019-20 after deducting ₹ 53.40 crore released in excess during 2018-19). As against GoI release of ₹ 227.10 crore, State's matching share works out to ₹ 146.90 crore (including share of previous year). The State Government transferred an amount of ₹ 599.16 crore to the fund which includes GoI release, State's matching share, unspent balances of ₹ 25.16 crore and interest of ₹ 200 crore. An expenditure of ₹ 42.56 crore was met from the Fund during the year. There was a balance of ₹ 3,172.72 crore in the Fund as on 31 March 2020.

As per paragraph 18 of GoI guidelines on constitution and administration of the 'SDRF' the investments out of SDRF were to be made as per decision of SEC. However, in violation of GoI guidelines, no amount was invested by the State Government.

The SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of natural calamities. An expenditure of ₹ 42.56 crore was charged to SDRF as given in **Table 2.34**.

Table 2.34: Detail of expenditure charged to SDRF

Major Head of Account	Minor Head of Account	Expenditure during 2019-20 (₹ in crore)
2245-Relief on Account of Natural Calamities 02-Foods, Cyclones, etc.	101- Gratuitous Relief	37.94
	111- Ex-gratia payments to bereaved families	0.14
	113- Assistant for repairs/reconstruction of Houses	0.07
	117- Assistance to farmers for purchase of Live Stock.	0.01
	282- Public Health	8.36
	800- Others	0.04
	Sub Total	46.56
2245-Relief on Account of Natural Calamities 80-General	800-Other Expenditure	22.46
	Sub Total	22.46
	Grand Total	69.02
05-State Disaster Response Fund	901-Deduct –Amount met from State Disaster	42.56
Expenditure charged to SDRF (admissible expenditure under SDRF guidelines)		37.94

2.5.2.3 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund (GRF) in 2003 for meeting obligations arising out of the guarantees issued on behalf of State Public Sector Undertakings and local bodies. As per the provisions of the Fund, the State Government is required to transfer collected guarantee fee and annual or periodic contributions as estimated by the Government to the fund. The Fund is administered by the Reserve Bank of India. The outstanding guarantees of the Government as on 31 March 2019 were ₹ 18,219.87 crore. RBI guidelines of 2013 indicates contribution of minimum one *per cent* of outstanding guarantees at the beginning of the year and thereafter a minimum of 0.5 *per cent* every year to achieve a corpus of minimum three to five *per cent* of the outstanding guarantees of the previous year.

The balance under the Fund was ₹ 1,223.81 crore (which is 6.72 *per cent* of the outstanding guarantees of ₹ 18,219.87 crore) which stood invested.

2.5.2.4 Mines and Mineral Development, Restoration and Rehabilitation Fund

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

As per constitution of the Fund, an amount equal to 10 *per cent* of the ‘Dead Rent/Royalty/Contract Money’ paid to the State is to be charged from the mineral concession holders in the nature of ‘other charges’ for restoration and

rehabilitation works and credited to the Fund. Also, an amount equal to five *per cent* of the amount received by State Government on account of the 'Dead Rent/Royalty/Contract Money' in a financial year is to be deposited/transferred in the Fund as Government Contribution to the Fund.

A balance of ₹ 170.52 crore was in the Fund as on 1 April 2019. The State Government during the year received an amount of ₹ 582.33 crore on account of Dead Rent, etc. and an amount of ₹ 46.84 crore on account of 'other charges' from the Concession Holders. The amount of ₹ 87.35 crore (Concession Holders' contribution: ₹ 58.23 crore i.e. 10 *per cent* of Dead Rent plus State share: ₹ 29.12 crore i.e. five *per cent* of Dead Rent of ₹ 582.33 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: ₹ 32.92 crore and Concession Holders' contribution: ₹ 52.58 crore). Thus, there was short contribution of ₹ 1.85 crore. The State Government, has not allowed interest on the balances in the Fund during the year, thereby leading to short contribution to the Fund on account of interest to the extent of ₹ 10.23 crore (six *per cent* of ₹ 170.52 crore). An expenditure of ₹ 35.59 crore was met from the Fund during the year, thereby leaving a balance of ₹ 220.43 crore in the Fund as on 31 March 2020.

2.5.2.5 State Compensatory Afforestation Fund

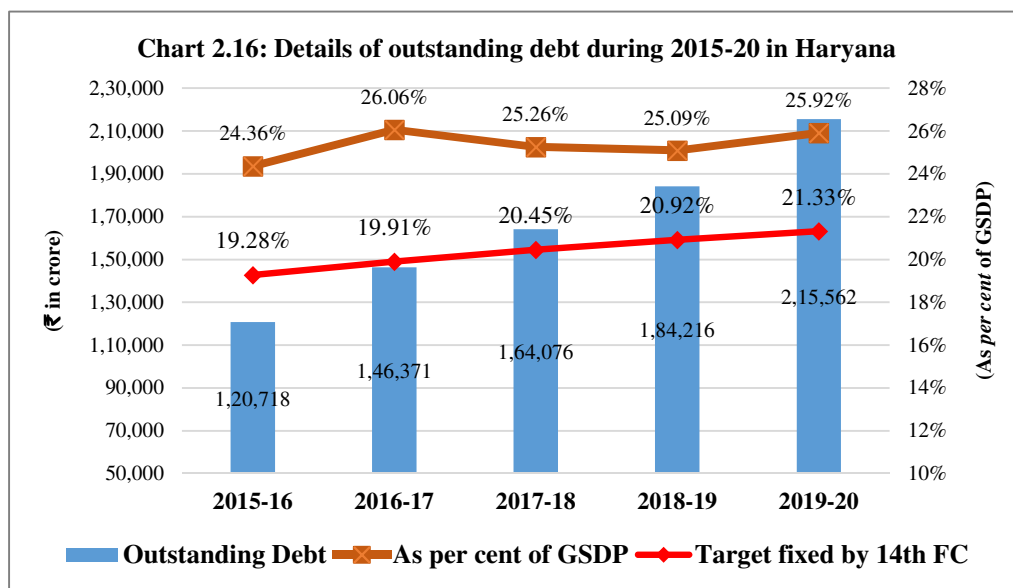
In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28th April 2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning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

During the year 2019-20, the State Government received ₹ 1,282.65 crore, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. The State Government did not credit any interest during the year. No expenditure was incurred out of the Fund.

2.6 Debt Management

Debt management is the process of establishing and executing a strategy for managing the Government's debt in order to raise the required amount of funding, achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment

or any other annual budget announcements. The details of outstanding debt in Haryana during 2015-20 are given in *Chart 2.16*.



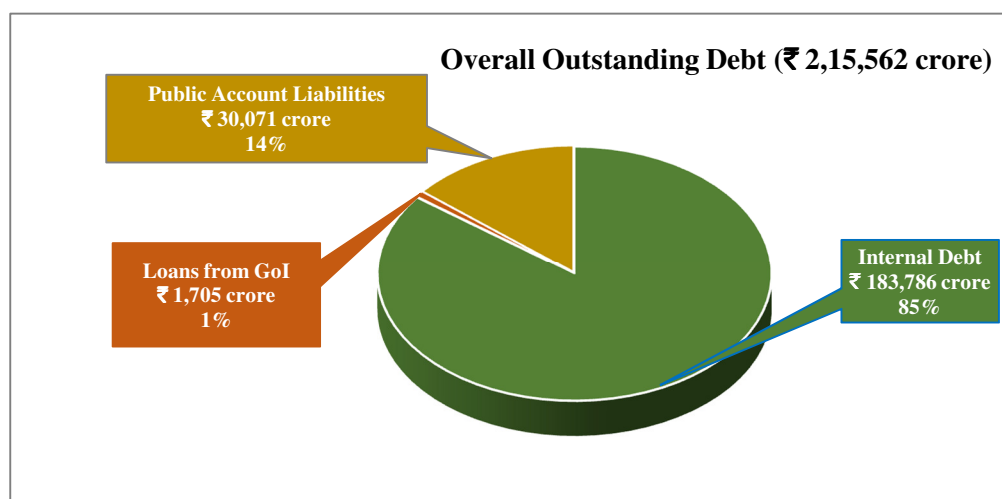
2.6.1 Debt profile: Components

Total debt of the State Government typically constitutes of Internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), loans and advances from the Central Government, and Public Account Liabilities. The outstanding fiscal liabilities of the State are presented in *Chart 2.17* during 2019-20. The component-wise debt trends of the State for the period of five years beginning from 2015-16 are presented in *Table 2.35*.

Table 2.35: Component-wise debt trends

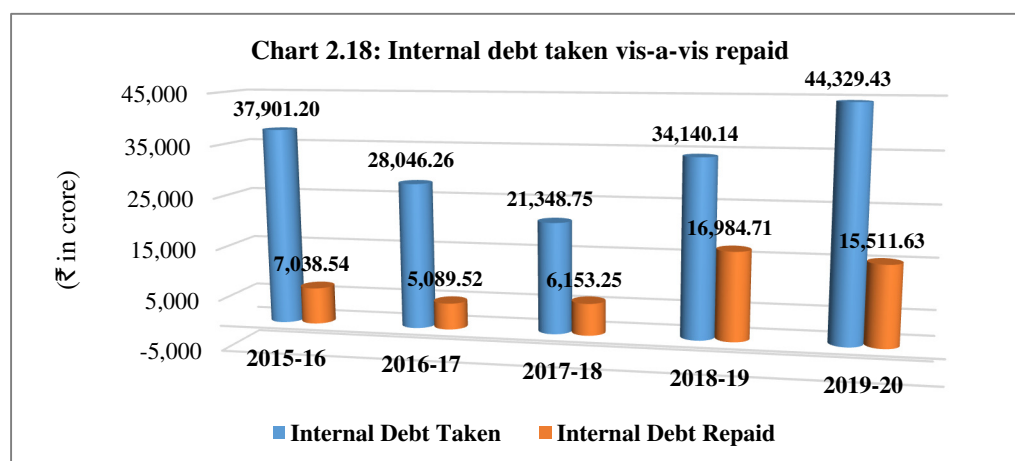
(₹ in crore)

Components of fiscal liability	2015-16	2016-17	2017-18	2018-19	2019-20	
Overall Outstanding Debt	1,20,718	1,46,371	1,64,076	1,84,216	2,15,562	
Public Debt	Internal debt	99,660	1,22,617	1,37,813	1,54,968	1,83,786
	Loans from GoI	2,049	1,986	1,941	1,867	1,705
Liabilities on Public Account	19,009	21,768	24,322	27,381	30,071	
Rate of growth of outstanding Overall debt (percentage)	36.49	21.25	12.10	12.27	17.02	
Gross State Domestic Product (GSDP)	4,95,504	5,61,610	6,49,592	7,34,163	8,31,610	
Debt/GSDP (per cent)	24.36	26.06	25.26	25.09	25.92	
Public Debt Receipts	37,998	28,170	21,490	34,265	44,432	
Public Debt Repayments	7,215	5,276	6,339	17,184	15,776	
Public Debt Available	30,783	22,894	15,151	17,081	28,656	
Public Debt Repayments/Receipts (percentage)	18.99	18.73	29.50	50.15	35.51	
Net Public Account Receipts	1,489	2,759	2,554	3,059	2,690	
Total Debt Available	32,272	25,653	17,705	20,140	31,346	

Chart 2.17: Break up of Overall Outstanding Debt at the end of 31 March 2020

The overall fiscal liabilities of the State increased from ₹ 1,20,718 crore in 2015-16 to ₹ 2,15,562 crore in 2019-20 registering an increase of 78.57 per cent mainly due to increase in internal debt (₹ 84,126 crore) and public account liabilities (₹ 11,062 crore). The overall fiscal liabilities increased by 17.02 per cent in 2019-20 as compared to 12.27 per cent in the previous year. The ratio of fiscal liabilities to GSDP increased from 24.36 per cent in 2015-16 to 25.92 per cent in 2019-20. The liabilities were 3.18 times of the revenue receipts and 4.29 times the State's own resources. It is significant to note that fiscal liabilities at ₹ 2,15,562 crore were higher than the limit of ₹ 1,79,412 crore projected in the MTFPS for the year 2019-20.

The fiscal liabilities to GSDP ratio at 25.92 per cent was higher against the normative assessment of 21.33 per cent under 14th FC.



Source: Finance Accounts of respective years

Internal debt of the State Government increased by ₹ 84,126 crore (84.41 per cent) from ₹ 99,660 crore in 2015-16 to ₹ 1,83,786 crore in 2019-20.

Chart 2.18 is showing the trends of internal debt taken vis-à-vis repaid. An interest of ₹ 13,874 crore was paid on internal debt during 2019-20.

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging between 6.86 and 9.89 *per cent*. In 2019-20, out of total internal debt receipts of ₹ 44,329 crore, market loans were of ₹ 24,677 crore. Out of total internal debt re-payments of ₹ 15,512 crore, repayment of market loans was ₹ 4,000 crore. The outstanding market borrowings as of 31 March 2020 were ₹ 1,35,666 crore. The net increase of market borrowings during the year was 17.98 *per cent* (₹ 20,677 crore).

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in *Chart 2.19 and Table 2.36*. Receipts and disbursements under the components of financing the fiscal deficit during 2018-19 are given in *Table 2.37*.

Table 2.36: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Composition of Fiscal Deficit	(-) 31,479	(-) 26,285	(-) 19,114	(-) 21,912	(-) 30,519
1 Revenue Deficit	(-) 11,679	(-) 15,906	(-) 10,562	(-) 11,270	(-) 16,990
2 Net Capital Expenditure	(-) 6,878	(-) 6,837	(-) 13,498	(-) 15,258	(-) 17,612
3 Net Loans and Advances	(-) 12,922	(-) 3,542	4,946	4,616	4,083
Financing Pattern of Fiscal Deficit					
1 Market Borrowings	13,168.29	15,358.98	15,839.49	17,970.00	20,676.85
2 Loans from GOI	(-) 78.91	(-) 63.06	(-) 44.59	(-) 74.33	(-) 161.49
3 Special Securities issued to NSSF	1,012.11	(-) 947.05	(-) 954.14	(-) 980.58	(-) 1,004.39
4 Loans from Financial Institutions	16,682.26	8,544.81	310.15	165.99	9,145.34
5 Small Savings, PF, etc.	1,048.64	1,114.88	1,226.32	1,167.71	1,247.23
6 Reserve Fund	70.72	1,646.31	673.72	553.47	1,925.34
7 Deposits and Advances	369.27	(-) 2.12	653.55	1,337.50	(-) 482.75
8 Suspense and Miscellaneous	(-) 1,583.19	1,734.84	518.78	1,296.28	(-) 1,623.60
9 Remittances	(-) 19.15	57.66	(-) 25.09	170.72	(-) 53.74
10 Overall Deficit	30,670.04	27,445.25	18,198.19	21,606.76	29,668.79
11 Increase/Decrease in cash balance	(+) 809.47	(-) 1,160.13	916.30	304.99	849.83
12 Gross Fiscal Deficit	31,479.51	26,285.12	19,114.49	21,911.75	30,518.62

Source: Finance Accounts of the respective years

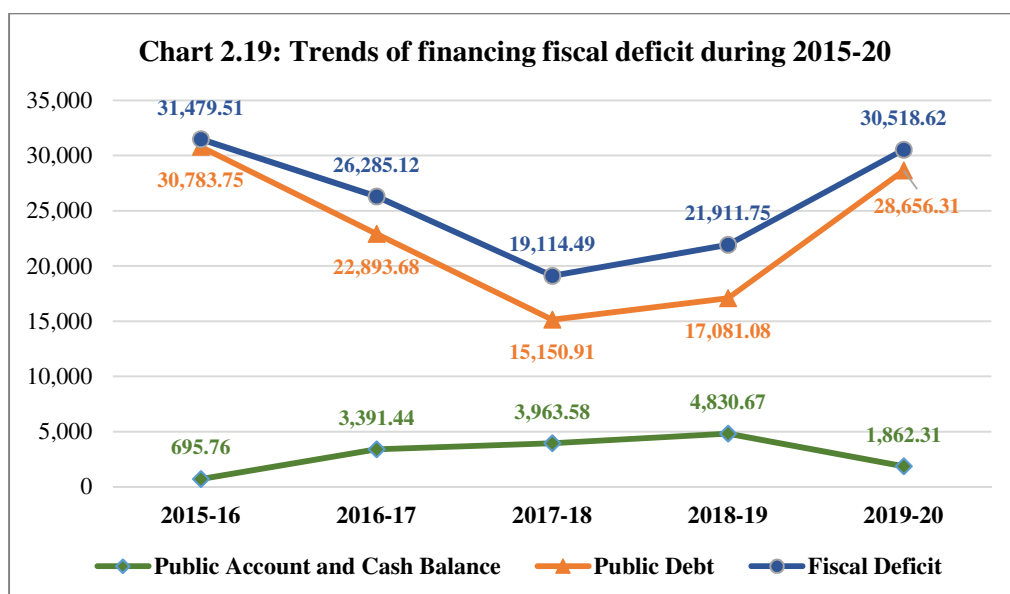


Table 2.37: Receipts and Disbursements under components financing the fiscal deficit
(₹ in crore)

Particulars	Receipt	Disbursement	Net
1 Market Borrowings	24,676.85	4,000.00	20,676.85
2 Loans from GOI	102.39	263.88	(-) 161.49
3 Special Securities issued to NSSF	0.00	1,004.39	(-) 1,004.39
4 Loans from Financial Institutions	18,390.83	9,245.49	9,145.34
5 Small Savings, PF, etc.	3,670.12	2,422.89	1,247.23
6 Deposits and Advances	29,111.19	29,593.94	(-) 482.75
7 Reserve Funds	2,317.15	391.81	1,925.34
8 Suspense and Miscellaneous	82,254.13	83,877.73	(-) 1,623.60
9 Remittances	8,919.27	8,973.01	(-) 53.74
10 Overall surplus (-) Deficit (+)	1,69,441.93	1,39,773.14	29,668.79
11 Increase (-)/decrease (+) in cash balance	Cr. 794.56	Cr. 1,644.39	849.83
12 Gross Fiscal Deficit	1,68,647.37	1,38,128.75	30,518.62

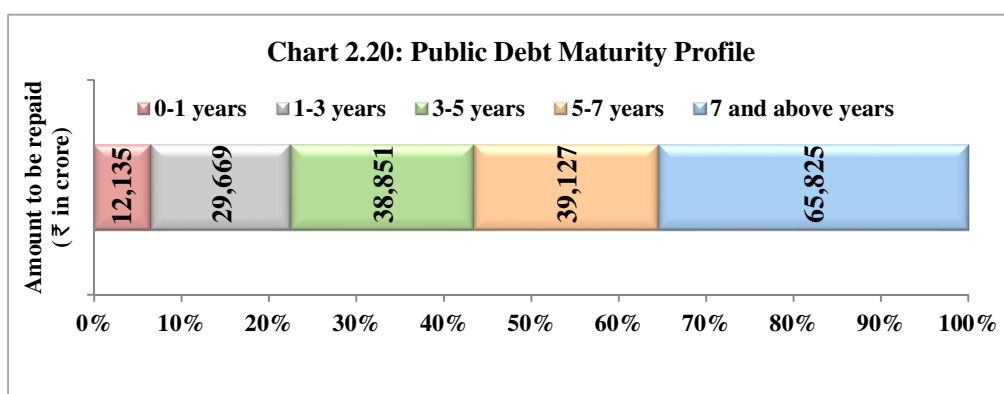
As evident from above, the fiscal deficits during 2015-20 were largely financed through public debt includes market borrowings, loans from financial institutions, etc.

2.6.2 Debt profile: Maturity and Repayment

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

Table 2.38: Public debt maturity profile

Period of repayment (Years)	Amount (₹ in crore)	Percentage (w.r.t. Public debt)
0 – 1	12,134.95	7
1 – 3	29,668.65	16
3 – 5	38,851.39	21
5 – 7	39,126.56	21
7 and above	65,825.07	35
Total	1,85,606.62⁹	100

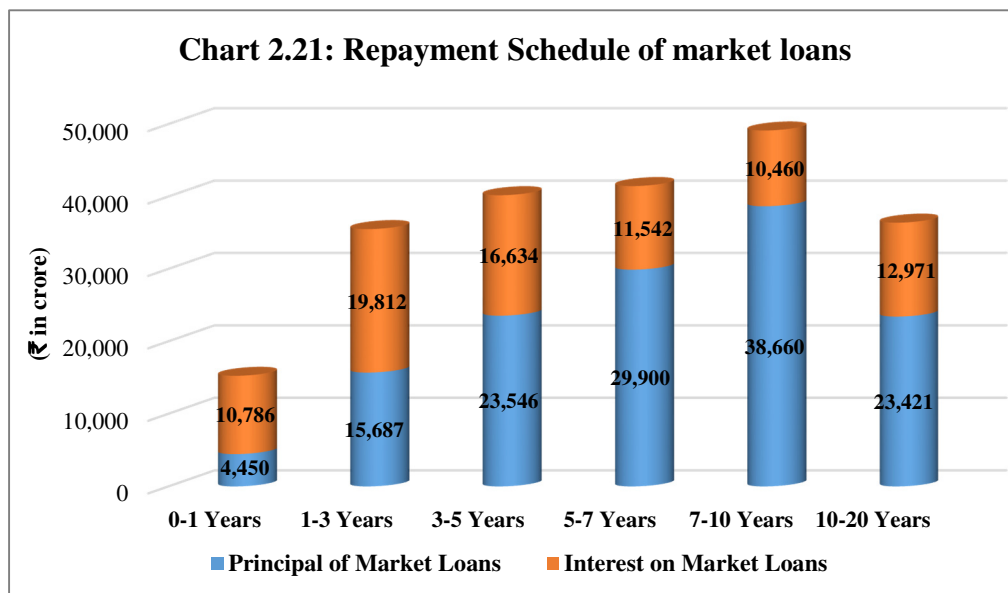


As of March 2020, total public outstanding debt was ₹ 1,85,606.62 crore. The maturity profile of outstanding stock of public debt as on 31 March 2020 showed that 65 per cent (₹ 1,19,781.55 crore) of the total outstanding debt was

⁹ Difference of ₹ 115.57 crore between maturity profile and balances under Public Debt is under reconciliation.

in the maturity bucket of up to seven years and the balance of ₹ 65,825.07 crore (35 per cent) from seventh year onwards as depicted in **Table 2.38** and **Chart 2.20**.

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



Note: The maturity profile has been evolved for outstanding market loans as on 31 March 2020 and interest has been calculated upto the financial year in which the loans are going to retire.

The State will have to repay ₹ 20,137 crore of market loans and pay interest of ₹ 30,598 crore in next three financial years i.e. upto 2022-23. In next two years upto 2024-25, ₹ 23,546 crore principal and interest of ₹ 16,634 crore will be payable. Annual outgo in shape of loan repayment and interest will be approximately ₹ 18,183 crore during next five years upto 2024-25.

In the period 2025-26 to 2029-30, loans of ₹ 68,560 crore and interest of ₹ 22,002 crore will be payable. As such the State will have to repay approximately ₹ 18,112 crore annually during the period 2025-26 to 2029-30.

2.7 Debt Sustainability Analysis

Apart from the magnitude of the debt of the Government, it is important to analyse the various parameters that determine the debt sustainability of the State and indicate ability of the State to service its debt obligation in future. This section assesses the sustainability of the debt of the Government in terms of rate of growth of outstanding debt; ratio of interest payment and revenue receipt, debt repayment and debt receipt; net debt available to the State. **Table 2.39** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2015-16.

Table 2.39: Trends in debt Sustainability indicators

(₹ in crore)

Debt Sustainability Indicators	2015-16	2016-17	2017-18	2018-19	2019-20
Outstanding Public Debt*	1,01,709	1,24,603	1,39,754	1,56,835	1,85,491
Rate of Growth of Outstanding Public Debt	43.40	22.51	12.16	12.22	18.27
GSDP	4,95,504	5,61,610	6,49,592	7,34,163	8,31,610
Rate of Growth of GSDP	13.35	13.34	15.67	13.02	13.27
Public Debt/GSDP	20.53	22.19	21.51	21.36	22.31
Debt Maturity profile of repayment of State debt – including default history, if any	3,189.78	2,382.11	2,561.93	5,054.18	5,840.63
Average interest Rate of Outstanding Public Debt (<i>per cent</i>)	7.61	8.17	8.08	8.16	8.17
Percentage of Interest payment to Revenue Receipt	13.81	17.62	17.04	18.37	20.60
Percentage of Debt Repayment to Debt Receipt	18.99	18.73	29.50	50.15	35.50
Net Debt available to the State [#]	24,217.92	13,646.26	4,469.12	4,981.11	14,677.34
Net Debt available as <i>per cent</i> to Debt Receipts	63.73	48.44	20.80	14.54	33.03
Debt Stabilisation (Quantum spread + Primary Deficit)	(-) 18,404.51	(-) 9,089.20	3,426.38	(-) 1,758.25	(-) 5,729.65

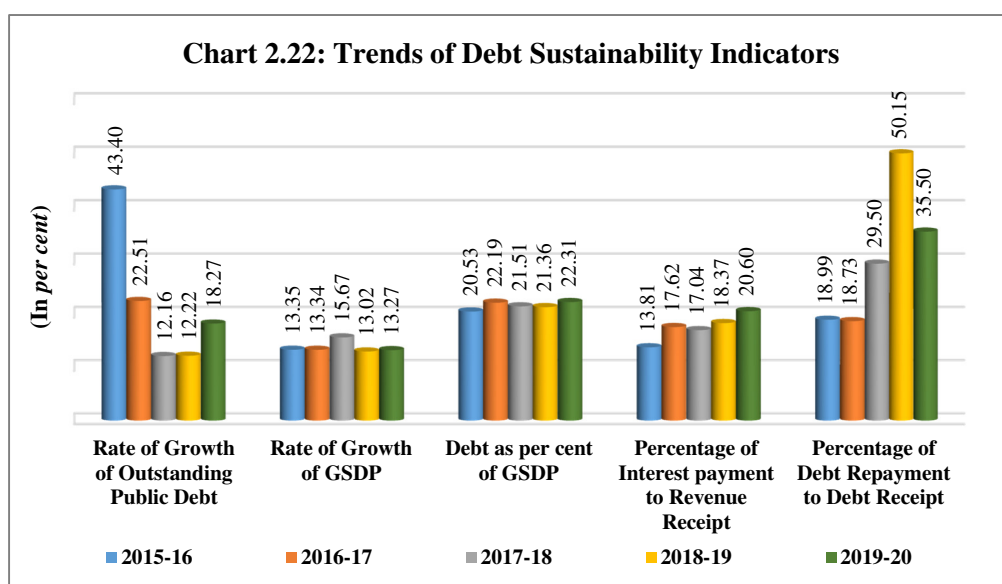
Source: Finance Accounts of the respective years

* Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004-Loans and Advances from the Central Government.

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

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

In Haryana, the debt GSDP ratio rose from 20.53 *per cent* in 2015-16 to 22.31 *per cent* in 2019-20 due to negative figure of primary deficit together with quantum spread. Trends of Debt sustainability indicators for the five years starting from 2015-16 are shown in *Chart 2.22*.



Public Debt of the State Government increased from ₹ 1,01,709 crore in 2015-16 to ₹ 1,85,491 crore in 2019-20 registering an increase of 82.37 per cent during the period 2015-20. The annual rate of increase ranged between 12.16 per cent and 43.40 per cent over the period 2015-16 to 2019-20 while growth rate of GSDP remained between 13.02 and 15.67 per cent.

2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable. The detail of utilisation of borrowed funds for repayment of earlier borrowings, capital expenditure and revenue expenditure during the period 2015-20 is given in **Table 2.40**.

Table 2.40: Utilisation of borrowed funds

(₹ in crore)

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Total Borrowings	37,998.43	28,169.52	21,489.76	34,264.97	44,431.82
Repayment of earlier borrowings (Principal) (percentage)	7,214.68 (19)	5,275.84 (19)	6,338.85 (29)	17,183.87 (50)	15,775.51 (36)
Net capital expenditure (Percentage)*	6,878.35 (18)	6,836.83 (24)	8,308.03 (39)	10,067.59 (29)	12,421.92 (28)
Net loans and advances#	12,922.01 (34)	3,541.68 (13)	243.96 (1)	573.74 (2)	1,106.62 (2)
Portion of Revenue expenditure met out of net available borrowings	10,983.39 (29)	12,515.17 (44)	6,598.92 (31)	6,439.77 (19)	15,127.77 (34)

Source: Finance Accounts of the respective years

Figures in parenthesis indicate percentage to the total borrowings

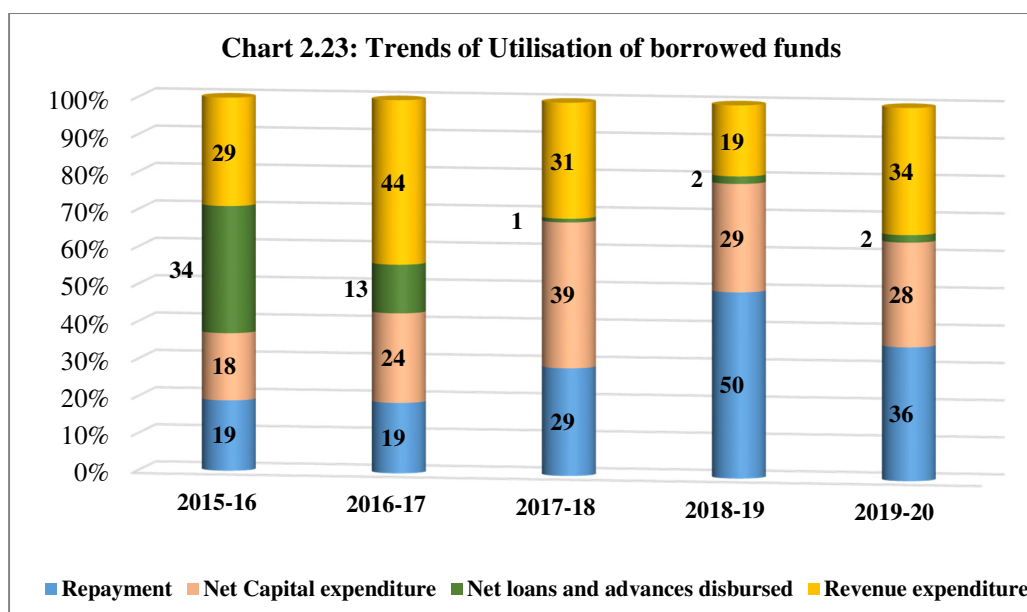
* Net Capital Expenditure = Total Capital Expenditure – Misc. Capital Receipts and the effect of conversion of loans of ₹ 5,190 crore into equity during 2017-18, 2018-19 and 2019-20 has been excluded as it was only book adjustment and has no effect on actual utilisation of borrowed funds.

Similarly the effect of conversion of loans of ₹ 5,190 crore into equity during 2017-18, 2018-19 and 2019-20 has been excluded in calculation of Net loans and advances as it was only book adjustment.

The Revenue Receipts of the State Government were not sufficient for meeting the Revenue Expenditure. Hence, the Government remained dependent upon borrowings for meeting Revenue Expenditure. During 2019-20, revenue expenditure of ₹ 15,128 crore (18 per cent of total revenue expenditure) was met from borrowed funds which constitutes 34 per cent of borrowed funds.

Thus, during 2015-16 to 2019-20 borrowed funds between 48 per cent and 70 per cent had been utilised for repayment of earlier loans and Revenue Expenditure. During 2019-20, 70 per cent of borrowed funds were utilised for repayment of earlier loans (36 per cent) and Revenue Expenditure (34 per cent). Hence, borrowed funds were not utilised for creation of infrastructure which could have showed growth in the State.

Trends of utilisation of borrowed funds during the period 2015-20 is depicted in **Chart 2.23**.

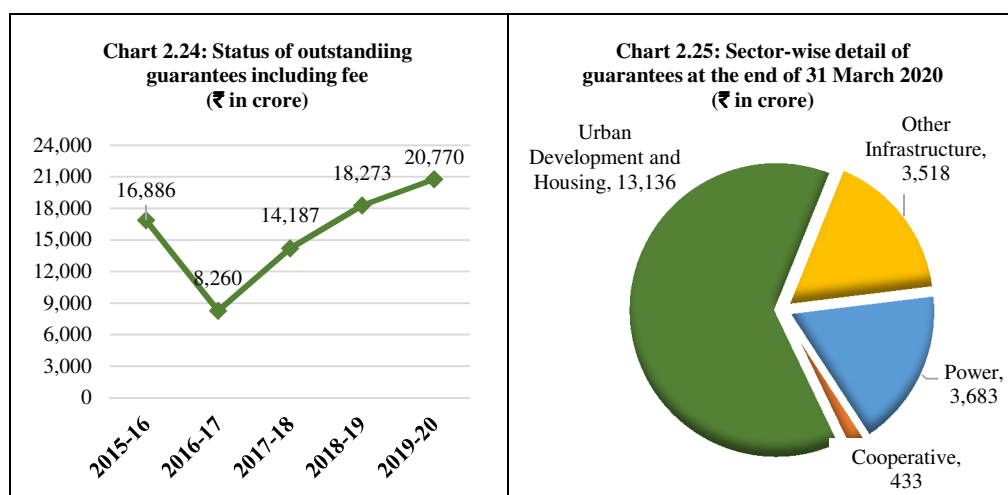


Source: Finance Accounts of the respective years

2.7.2 Status of Guarantees – Contingent Liabilities

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

As per Statement 9 of the Finance Accounts, the outstanding guarantees and status of outstanding guarantees to total receipts for the last five years are given in *Chart 2.24 and 2.25*.



Source: Finance Accounts of respective years

No amount was paid by the Government towards guarantees during 2019-20. The details of outstanding guarantees including guarantee fee, as on 31 March 2020, was in respect of PSUs and autonomous bodies as shown in *Table 2.41*.

Table 2.41: Details of outstanding guarantees including guarantee fee given to entities
(₹ in crore)

Sr. No.	Name of PSUs/Autonomous bodies	Number of Guarantees	Outstanding Guarantee including guarantee fee
1	Haryana Sahari Vikas Pradhikaran (HSVP)	9	12,389.29
2	Haryana State Industrial Infrastructure Development Corporation	5	3,292.82
3	Uttar Haryana Bijli Vitran Nigam Limited	12	2,034.22
4	Haryana Vidyut Parsaran Nigam Limited	7	1,500.01
5	Haryana State Co-operative Agriculture Rural Development Bank	1	428.96
6	Haryana Police Housing Corporation Limited	2	421.78
7	Housing Board, Haryana	6	324.64
8	Dakshin Haryana Bijli Vitran Nigam Limited	5	107.71
9	Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited	1	81.02
10	Municipal Corporation, Faridabad	2	74.08
11	Haryana State Warehousing Corporation	4	52.18
12	Haryana Power Generation Limited, Panchkula	1	40.69
13	Others	3	22.29
	Total	58	20,769.69

Source: Finance Accounts for the year 2019-20

Out of total outstanding guarantee including guarantee fee as on 31 March 2020, 92.52 per cent (₹ 19,216.34 crore) was outstanding mainly in respect of Haryana Sahari Vikas Pradhikaran (₹ 12,389.29 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 3,292.82 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 2,034.22 crore) and Haryana Vidyut Parsaran Nigam Limited (₹ 1,500.01 crore).

2.7.3 Management of Cash Balances

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

Comparative figures of cash balances and investment of cash balance for the years 2018-19 and 2019-20 are given in **Table 2.42**.

Table 2.42: Detail of cash balances and investment of cash balances

(₹ in crore)

	Opening balance on 1 April 2019	Closing balance on 31 March 2020
A. General Cash Balance		
Deposits with Reserve Bank of India	(-) 795.10	(-) 1,644.93
Remittances in Transit – Local	0.54	0.54
Total	(-) 794.56	(-) 1,644.39
Investments held in Cash Balance investment account	721.57	2,332.87
Total (A)	(-) 72.99	688.48
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	3.79	2.83
Permanent advances for contingent expenditure with department officers	0.12	0.12
Investment in earmarked funds	3,054.63	3,308.04
Total (B)	3,058.54	3,310.99
Total (A + B)	2,985.55	3,999.47
Interest realised	91.54	76.54

Source: Finance Accounts

Table 2.43: Cash Balance Investment Account (Major Head-8673)

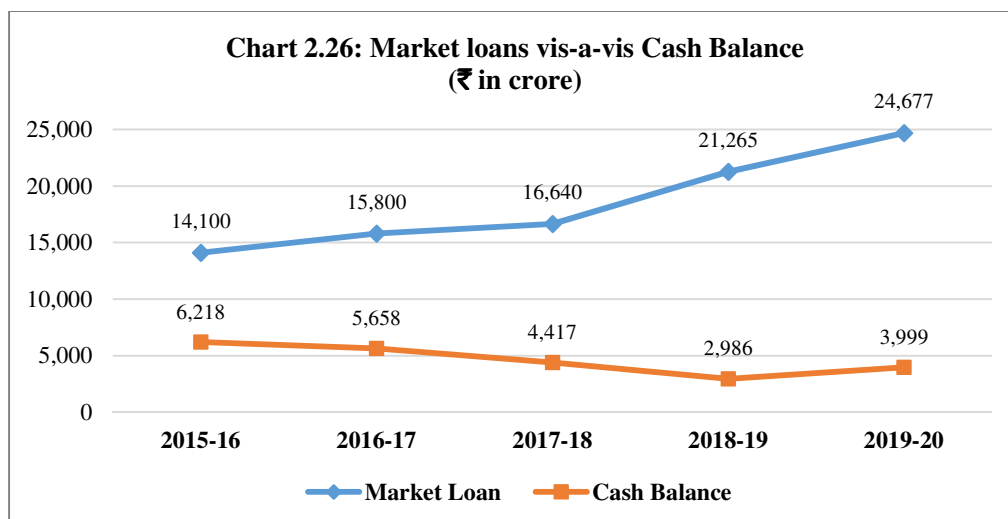
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2015-16	2,571.52	4,173.12	1,601.60	186.49
2016-17	4,173.12	2,554.85	(-) 1,618.27	161.32
2017-18	2,554.85	2,084.53	(-) 470.32	94.89
2018-19	2,084.53	721.57	(-) 1,362.96	91.54
2019-20	721.57	2,332.87	1,611.30	76.54

Source: Finance Accounts of the respective years

The Cash Balance included investment of ₹ 3,308.04 crore from earmarked funds. The said investment consisting of Sinking Fund Investment Account (₹ 2,081.93 crore) and Guarantee Redemption Fund Investment Account (₹ 1,223.81 crore) was invested by the RBI. The Government was able to maintain a minimum cash balance of ₹ 1.14 crore for 355 days during 2019-20. The Government had maintained the minimum balance by taking ordinary ways and means advance (WMA) for 11 days. The State had to pay ₹ 0.42 crore as interest on WMA during the year 2019-20.

During 2019-20, the State had an opening cash balance of ₹ 2,986 crore and Government borrowed ₹ 24,677 crore from the market for meeting its obligations. The closing cash balance was ₹ 3,999 crore.



2.8 Conclusions

The State passed FRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. However, the FRBM Act has not been amended as per the recommendations of 14th Finance Commission. The State continued to be a revenue deficit State. The revenue deficit was 25 *per cent* of revenue receipts during 2019-20 against the 17 *per cent* during 2018-19.

The Revenue Deficit which was to be brought down to zero by 2011-12, increased upto ₹ 16,990 crore during 2019-20. It indicates that the State had borrowed funds for meeting current consumption. The conversion of loan ₹ 11,677.50 crore (₹ 3,892.50 crore each year for the three years from 2017-18 to 2019-20) into equity was against the tripartite MoU of UDAY scheme and resulted in understatement of Revenue Deficit in each of the three years.

Fiscal Deficit of the State was ₹ 30,518 crore during 2019-20 which was 3.67 *per cent* of the GSDP and was higher than the target fixed by the State Government in MTFP. The Fiscal Deficit was mainly financed through market borrowings.

Out of total borrowings of ₹ 44,432 crore during 2019-20, the State Government incurred Capital Expenditure of only ₹ 12,422 crore (28 *per cent*). Balance 72 *per cent* borrowings were utilised for repayment of earlier loans, disbursement of loans and advances and for meeting Revenue Expenditure.

Annual growth rate of Revenue Receipts decreased from 16.56 *per cent* in 2015-16 to mere 2.99 *per cent* in 2019-20, which resulted in higher dependency on borrowed funds for meeting the current consumption. Further, State's own revenue registered a negative growth of 0.66 *per cent* over the previous year, leading to a higher dependency on GoI contributions.

State incurred 65 *per cent* of the total Revenue Expenditure on Committed Liabilities like salaries and wages, pensions, interest payment and subsidies, leaving only 35 *per cent* for priority sector expenditure. The percentage of total expenditure in priority sectors such as Education and Health in Haryana was lower than the average of General Category States.

There was a difference of ₹ 8,257 crore in equity investment figures as per State Accounts and as per the Accounts of 22 PSUs. The difference is mainly on account GIA of ₹ 7,785 crore to DISCOMs under UDAY scheme, booked under Revenue Expenditure during 2015-16 and 2016-17, which was converted to equity during 2018-19 with retrospective effect through a re-appropriation order.

In contravention to the UDAY scheme guidelines and tripartite MoU in this regard, State converted the entire amount of loan taken over from DISCOMS, into equity instead of restricting equity and grant in a ratio of 25:75. This has increased the Capital expenditure at the same time reduced revenue expenditure, which has a direct bearing on the revenue deficit.

The State Government earned a meagre 0.24 *per cent* return on its total investment (₹ 36,923 crore) in Statutory Corporations, Rural Banks, Government Companies and Co-operatives up to 31 March 2020. Further, 86 *per cent* of total investment was made in 11 loss incurring Government Companies with accumulated losses of ₹ 29,639 crore, leading to erosion of Government investments to that extent.

Loans amounting to ₹ 2,647.86 crore were outstanding at the beginning of the year against co-operative sugar mills. Further, loans of ₹ 770.82 crore were given to these sugar mills without recovery of earlier loans.

Overall, fiscal liabilities including public debt and public account liabilities were 25.92 *per cent* of the GSDP. The debt grew by 17 *per cent* over previous year. The State Government raised public debt of ₹ 44,432 crore and repaid ₹ 15,776 crore. During the year, outgo because of interest payments was equal to 18 *per cent* of Revenue Expenditure and 23 *per cent* of Revenue Receipts.

The State Government received ₹ 398 crore (4.22 *per cent*) as interest on outstanding loans during 2019-20 while paid interest at 7.80 *per cent* on outstanding debt. The State Government raised loans during 2019-20 on an average interest rate of 8.31 *per cent* per annum.

The State Government had not invested funds of ₹ 3,393.15 crore available under SDRF and Restoration and rehabilitation of mines and minerals.

CHAPTER-3
BUDGETARY MANAGEMENT

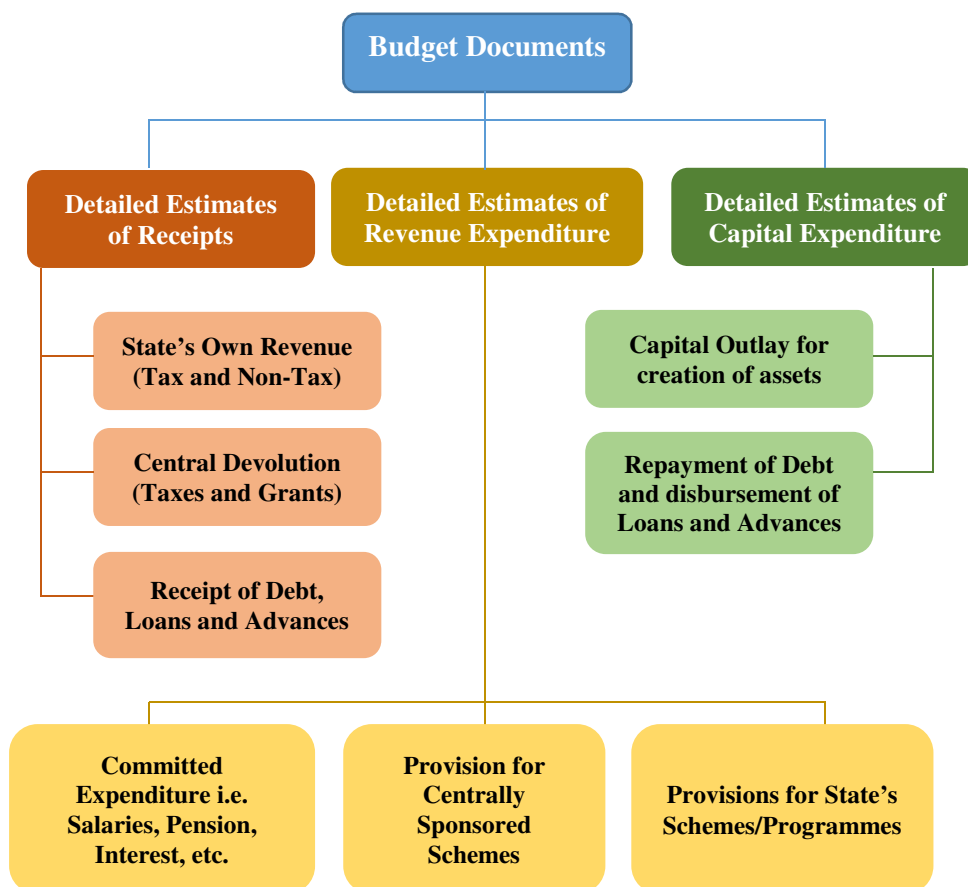
Chapter 3: Budgetary Management

3.1 Budget Process

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

As per the Punjab Budget Manual, as adopted by Haryana, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called ‘Demand for Grants’. The State budget comprises following documents as given in *Chart 3.1*.

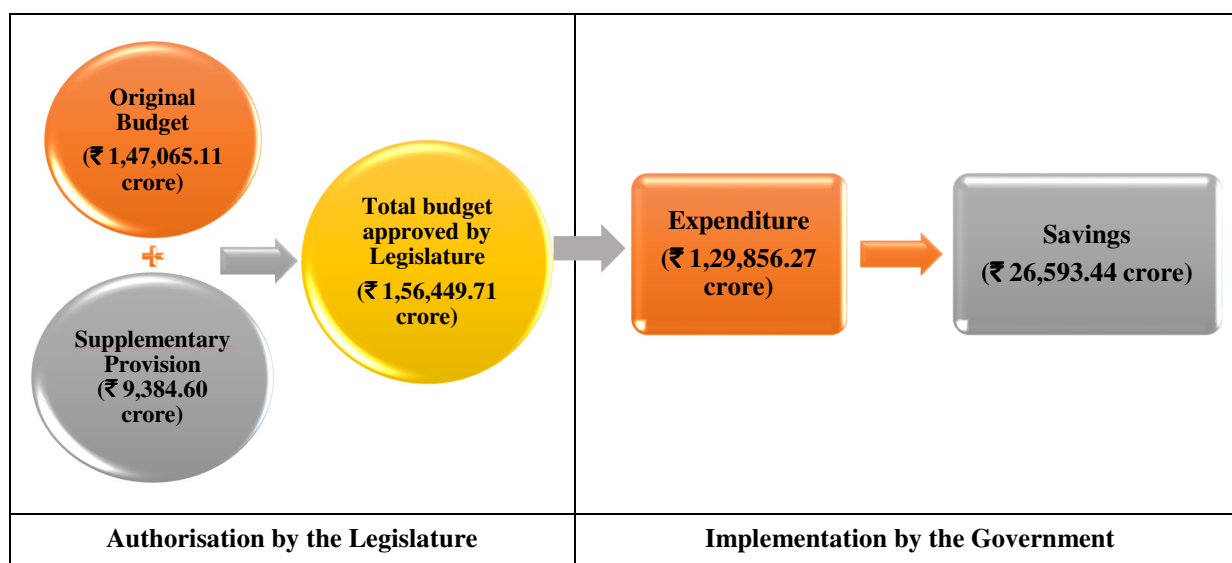
Chart 3.1: Details of State Budget Documents



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

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

Chart 3.2: Total Budget provision vis-à-vis expenditure during 2019-20



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

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

A summarised position of total budget provision, disbursement and savings with its further bifurcation into voted/charged during 2015-20 is given in *Table 3.1*.

Table 3.1: Disbursement and Saving/Excess during 2015-20

(₹ in crore)

Year	Total Budget Provision		Disbursement		Saving	
	Voted	Charged	Voted	Charged	Voted	Charged
2015-16	91,483.98	20,075.28	79,478.98	16,001.52	12,005.00	4,073.76
2016-17	92,200.76	20,458.70	76,947.96	16,121.70	15,252.80	4,337.00
2017-18	1,02,879.77	22,110.63	84,418.03	18,544.66	18,461.74	3,565.97
2018-19	1,07,759.20	33,973.70	90,304.44	31,058.32	17,454.76	2,915.38
2019-20	1,19,003.62	37,446.09	98,167.61	31,688.66	20,836.01	5,757.43

Source: Appropriation Accounts of the respective years.

3.2 Appropriation Accounts

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

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

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

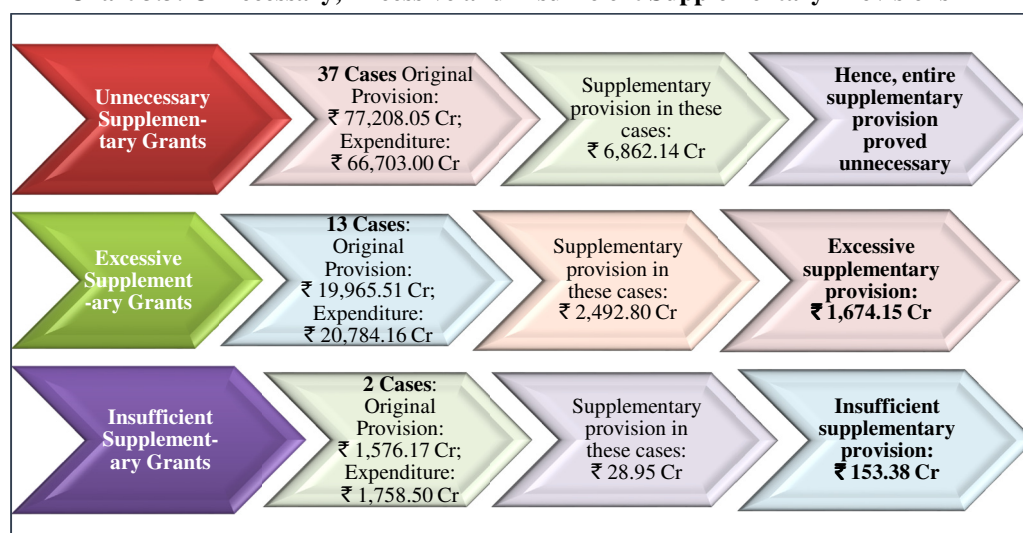
3.3 Comments on integrity of budgetary and accounting process

3.3.1 Unnecessary or excessive supplementary grants

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

Supplementary provisions aggregating ₹ 6,862.14 crore obtained in 37 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions. In 13 cases, supplementary provision of ₹ 2,492.80 crore was proved excessive as detailed in *Appendix 3.1*. On the other hand, in two cases supplementary grant of ₹ 28.95 crore was not adequate to meet the requirement (*Chart 3.3*).

Chart 3.3: Unnecessary, Excessive and Insufficient Supplementary Provisions



Source: Appropriation Accounts

As such, the supplementary provisions were either unwarranted or excessive in large number of cases. The Government may consider preparing realistic budget estimates to avoid large savings and supplementary provisions.

3.3.2 Savings

Complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or unrealistic estimating. It is a matter of concern. All estimating Officers should strive to provide in the budget for everything that can be foreseen and to provide only as much as is necessary. The Administrative and Finance Departments should consider this while exercising final check on the estimates.

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

(i) Savings vis-à-vis allocations

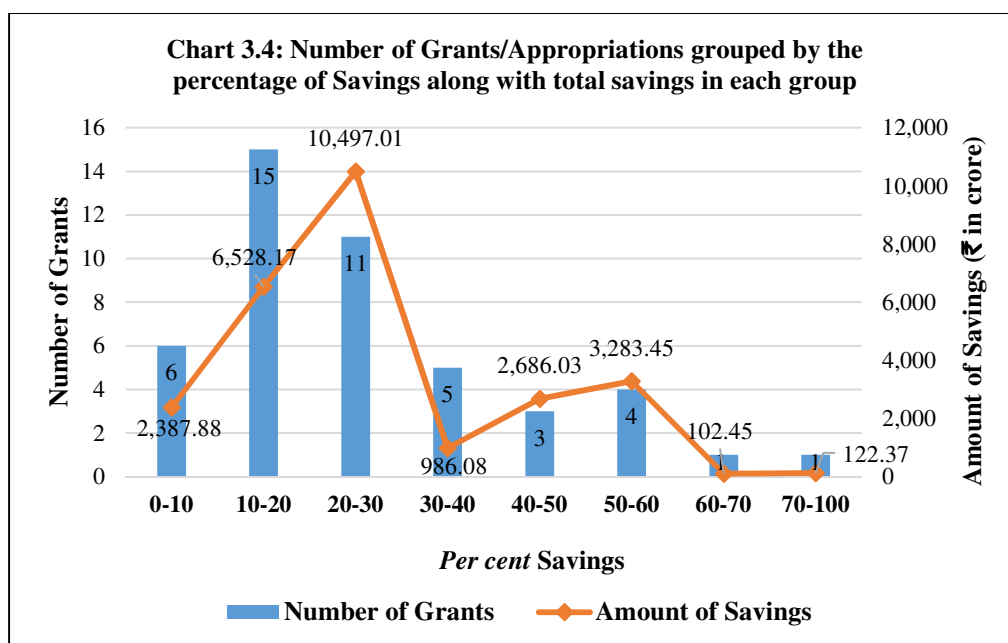
There were overall savings of ₹ 26,593.44 crore. Out of this, in 39 cases, savings were ₹ 25,905.61 crore registering saving of more than ₹ 100 crore in each case (*Appendix 3.2*). In these 39 cases, against the total provision of ₹ 1,37,879.71 crore actual expenditure was ₹ 1,11,974.10 crore and savings were ₹ 25,905.61 crore. The cases in which there were substantial saving have been listed in *Table 3.2*.

Table 3.2: Detail of cases in which savings were more than ₹ 500 crore

(₹ in crore)

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Saving
Revenue (Voted)						
1	6-Finance	10,584.69	14.43	10,599.12	9,064.73	1,534.39
2	9-Education	13,941.98	378.12	14,320.10	13,632.85	687.25
3	15-Local Government	4,021.68	1,438.35	5,460.03	3,196.37	2,263.66
4	27-Agriculture	2,721.80	335.00	3,056.80	1,513.84	1,542.96
5	32-Rural and Community Development	4,898.60	383.14	5,281.74	3,940.38	1,341.36
6	40-Energy and Power	7,366.92	1,500.00	8,866.92	7,028.67	1,838.25
Revenue Charged						
7	6-Finance	16,799.62	0.00	16,799.62	15,588.01	1,211.61
Capital Voted						
8	8-Buildings and Roads	4,008.64	459.76	4,468.40	2,970.57	1,497.83
9	14-Urban Development	1,300.00	500.00	1,800.00	883.72	916.28
10	23-Food and Supplies	13,596.40	1,509.46	15,105.86	14,107.10	998.76
Capital (Charged)						
11	Public Debt	20,257.15	0.00	20,257.15	15,775.51	4,481.64

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



(ii) Persistent savings

During the last five years, 20 grants and one appropriation showed persistent savings of more than ₹ 10 crore which were also 10 per cent or more of the total grants (*Table 3.3*).

Table 3.3: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the grant	Amount of savings				
		2015-16	2016-17	2017-18	2018-19	2019-20
Revenue (Voted)						
1.	07-Planning and Statistics	237.74 (58)	283.17 (62)	10.76 (26)	22.00 (37)	18.24 (34)
2.	11-Sports and Youth Welfare	84.43 (27)	105.84 (25)	211.20 (46)	114.86 (29)	114.93 (28)
3.	14-Urban Development	63.06 (37)	12.47 (13)	53.95 (51)	38.93 (36)	477.33 (82)
4.	15-Local Government	1,407.70 (43)	879.77 (25)	1,462.93 (27)	2,168.63 (43)	2,263.66 (41)
5.	17-Employment	29.62 (38)	16.12 (23)	56.52 (24)	45.37 (13)	69.75 (15)
6.	18-Industrial Training	30.39 (12)	52.67 (19)	122.11 (29)	185.11 (37)	201.65 (31)
7.	19-Welfare of SCs and BCs	323.20 (49)	213.79 (27)	357.63 (47)	325.97 (45)	226.64 (44)
8.	21-Women and Child Development	268.23 (27)	368.88 (33)	232.26 (22)	476.58 (34)	409.27 (29)
9.	24-Irrigation	359.16 (21)	512.12 (27)	519.63 (27)	214.32 (13)	265.50 (15)
10.	25-Industries	70.33 (56)	436.29 (62)	234.39 (64)	343.58 (61)	60.84 (19)
11.	27-Agriculture	374.19 (27)	826.91 (43)	648.44 (34)	956.78 (35)	1,542.96 (50)
12.	28-Animal Husbandry	171.88 (25)	110.83 (15)	88.83 (12)	107.55 (12)	183.11 (18)

Sr. No.	Number and name of the grant	Amount of savings				
		2015-16	2016-17	2017-18	2018-19	2019-20
13.	30-Forest and Wild Life	76.92 (19)	97.95 (26)	142.21 (31)	143.96 (32)	178.39 (35)
14.	32-Rural and Community Development	815.54 (28)	366.90 (10)	1,193.68 (26)	1,261.75 (26)	1,341.36 (25)
15.	34-Transport	259.83 (13)	283.94 (13)	277.38 (12)	406.76 (16)	387.16 (16)
16.	37-Elections	15.49 (22)	11.24 (20)	38.15 (53)	30.63 (40)	171.11 (56)
Capital (Voted)						
17.	18-Industrial Training	14.74 (32)	16.99 (36)	14.30 (37)	53.33 (78)	32.13 (42)
18.	21-Women and Child Development	168.82 (79)	37.37 (34)	110.87 (64)	77.01 (48)	127.84 (88)
19.	34-Transport	79.85 (38)	149.58 (57)	45.64 (17)	163.57 (47)	488.07 (88)
20.	38-Public Health and Water Supply	323.70 (28)	310.50 (25)	273.98 (19)	294.53 (17)	296.86 (20)
Capital (Charged)						
21.	Public Debt	2,820.83 (28)	4,401.67 (45)	3,606.12 (36)	2,081.88 (11)	4,481.64 (22)

* Figures in parenthesis show percentage of savings to total provision

Further, scrutiny of savings in above mentioned grants revealed that during 2019-20 in 22 schemes (other than salary/establishments), the savings were more than ₹ 100 crore (*Appendix 3.3*).

Savings of such a magnitude are indicative of defective budgeting as well as shortfall in performance in a grant or appropriation. Further, since all the re-appropriation orders received after the cut-off date 15 April 2020 could not be incorporated in the Accounts, the reasons for savings were not included in the Accounts.

A detailed analysis of expenditure on development schemes have been made in Paragraph 3.4.3, which highlights mainly the schemes not implemented, reduction in revised outlay, increase in revised outlay but lesser expenditure, no expenditure in new schemes despite provision made in revised outlay, etc.

3.3.3 Excess expenditure and its regularisation

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

There was excess disbursement of ₹ 153.39 crore over the authorisation made by the State Legislature under two grants during the financial year 2019-20. Major Head wise excess disbursement over the authorisation from the Consolidated Fund of State during 2019-20 is given in **Table 3.4**.

Table 3.4: Details of Major Head wise excess disbursement during 2019-20

(₹ in crore)

Sl. No.	Grant No.	Major Head	Major Head Description	Total provision	Expenditure	Saving (-)/ Excess (+)
1	8	2059	Public Works	304.41	174.57	(-) 129.84
2	8	2216	Housing	34.81	38.69	3.88
3	8	3054	Roads and Bridges	833.56	1,086.52	252.96
		Grant No. 8	Total	1,172.78	1,299.78	127.00
1	23	2408	Food, Storage and Warehousing	427.05	453.97	26.92
2	23	3456	Civil Supplies	0.28	0.19	(-) 0.09
3	23	3475	Other General Economic Services	5.01	4.57	(-) 0.44
		Grant No. 23	Total	432.34	458.73	26.39
		Grand Total		1,605.12	1,758.51	153.39

Under the Major Head 3054, the excesses were mainly due to excess expenditure against Central Road Fund (₹ 200.77 crore), Pro-rata transfer of establishment expenses from MH 2059 (₹ 44.29 crore) and excess expenditure on District Roads (₹ 6.44 crore). Under the Major Head 2408, the excess expenditure was mainly on establishment of field staff (₹ 48.22 crore) which was offset by savings in IT and Computerisation (₹ 13.46 crore), establishment of Directorate Staff (₹ 4.30 crore) and District Forum (₹ three crore). As such, under Grant Nos. 8 and 23, excess expenditure of ₹ 153.39 crore was incurred during 2019-20 which was excess over the authorisation made by State Legislature and required to be regularised.

Excess disbursements of ₹ 41.54 crore under three Appropriations pertaining to the year 2018-19 is yet to be regularised by the State Legislature (October 2020). This is in violation of Articles 204 and 205 of the Constitution and vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

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

The total provision for expenditure in 2019-20 was ₹ 1,56,449.71 crore. The actual gross expenditure during the year was ₹ 1,29,856.27 crore. This resulted in savings of ₹ 26,593.44 crore in 2019-20. The details are given in **Table 3.5**.

Table 3.5: Summarised position of Actual Expenditure vis-à-vis Budget (Original/Supplementary) provisions during 2019-20

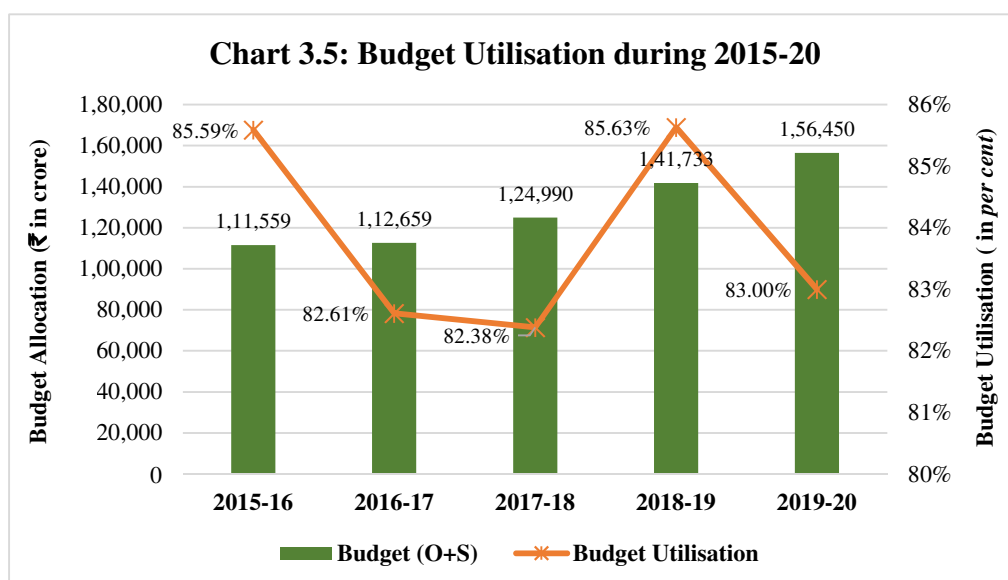
(₹ in crore)

Nature of expenditure		Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	77,959.18	5,772.11	83,731.29	69,391.26	(-) 14,340.03
	II Capital	30,351.37	3,238.69	33,590.06	27,467.10	(-) 6,122.96
	III Loans and Advances	1,407.27	275.00	1,682.27	1,309.25	(-) 373.02
Total Voted		1,09,717.82	9,285.80	1,19,003.62	98,167.61	(-) 20,836.01
Charged	IV Revenue	16,990.14	33.80	17,023.94	15,788.94	(-) 1,235.00
	V Capital	100.00	65.00	165.00	124.21	(-) 40.79
	VI Public Debt Repayment	20,257.15	0.00	20,257.15	15,775.51	(-) 4,481.64
Total Charged		37,347.29	98.80	37,446.09	31,688.66	(-) 5,757.43
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		1,47,065.11	9,384.60	1,56,449.71	1,29,856.27	(-) 26,593.44

Source: Appropriation Accounts.

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 331.99 crore) and Capital Heads (₹ 9,925.38 crore).

Supplementary provision of ₹ 9,384.60 crore had constituted six per cent of the original provision as against 13 per cent in the previous year.



The State Government prepared the original budget of ₹ 1,11,908.84² crore for revenue expenditure, capital expenditure and disbursement of loans and advances for the year 2019-20 and revised it to ₹ 1,08,203.33 crore, against

² Recoveries under revenue and capital heads have been excluded from the gross budget figures

which actual expenditure was ₹ 1,03,823.39 crore. Trends in the original budget, revised estimate, actual expenditure for the period 2015-16 to 2019-20 are given in **Table 3.6**.

Table 3.6: Original budget, revised estimate and actual expenditure during 2015-20

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Original Budget	69,140.29	88,781.96	92,384.38	1,02,732.54	1,11,908.84
Revised Estimate	85,037.30	84,132.15	93,685.52	1,02,779.09	1,08,203.33
Actual Expenditure	79,394.32	79,781.44	88,190.15	93,217.78	1,03,823.39
Saving	5,642.98	4,350.71	5,495.37	9,561.31	4,379.94

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

3.4.2 Major policy pronouncements in budget and actual expenditure

Some major policy pronouncements in budget and actual expenditure thereagainst are given in **Table 3.7**.

Table 3.7: Major policy pronouncements in budget and actual expenditure during 2019-20

(₹ in crore)

Sr. No.	Name of the Scheme and Classification	Budget Provisions	Actual expenditure	Savings (+)/ Excess (-)
1	Scheme for Rashtriya Krishi Vikas Yojna (2401-109-80)	350.00	92.37	257.63
2	On-Farm and Marketing Support to Horticulture Farmers (2401-119-54)	100.00	--	100.00
3	Vidhayak Adarsh Gram Yojana (VAGY) (2515-106-99)	180.20	66.35	113.85
4	Haryana Gram Uday Yojana for up-gradation of infrastructure renamed as Deenbandhu Haryana Gram Uday Yojana (4515-101-99)	300.00	28.59	271.41
5	Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-102-93-99)	120.00	87.67	32.33
6	Installation of Solar Water Pumping System in the State (2810-101-98)	400.00	10.92	389.08
7	Ayushman Bharat Haryana Health Protection Mission (2210-80-199-99)	150.00	42.00	108.00
8	Financial Assistance to Destitute Children (2235-02-102-99)	200.00	248.72	(-) 48.72
9	Supplementary Nutrition Programme (2235-02-101-95)	150.00	74.23	75.77
10	Vishwakarma Skill University at village Dudhola District Palwal (2230-03-001-91)	120.00	105.50	14.50
11	Dal Roti Scheme Renamed as Antodya Aahar Yojna (2408-01-001-93)	160.00	160.68	(-) 0.68
	Total	2,230.20	917.03	1,313.17

Source: Finance Accounts and Appropriation Accounts

As evident from above, against the total budget provision of ₹ 2,230.20 crore, expenditure of ₹ 917.03 crore (41.12 per cent) only was incurred on these schemes during 2019-20. Out of 11, in seven schemes, the expenditure was less than 50 per cent of the budget provision. The reasons quoted were non-receipt of funds from GoI and other financing institutions, non-finalisation of project layouts, economy measures, etc. This deprived the beneficiaries of intended benefits.

3.4.3 Development schemes

The Revised estimates for development schemes during 2019-20 was assessed at ₹ 43,754.80 crore. An amount of ₹ 37,391.88 crore was spent on development schemes which was 85.46 *per cent* of the provisions. The savings of ₹ 6,362.92 crore were mainly due to non-receipts of fund from GoI, vacant posts, non-receipts of demands from beneficiaries, non-finalisation of works under schemes, etc. as detailed in following sub-paras.

- (i) Eight schemes with an approved outlay of ₹ 146.47 crore for 2019-20 were not implemented and withdrawn in revised estimates (**Appendix 3.4**) due to non-finalisation of project layout, vacant posts, non-receipts of grants from GoI, etc.
- (ii) Provision of ₹ 879.77 crore made for 34 schemes in approved outlay for 2019-20 was reduced to ₹ 148.60 crore in the Revised Estimates, but no expenditure was incurred under these schemes (**Appendix 3.5**) due to non-receipts of funds from GoI, non-finalisation of land for Science City, vacant posts, non-receipts of demands from beneficiaries, etc.
- (iii) Provisions of ₹ 39.53 crore were made for 12 schemes in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2019-20 (**Appendix 3.6**) due to non-release of funds by GoI, non-receipts of demands from beneficiaries, etc.
- (iv) The provision of ₹ 201.78 crore made for 10 schemes was increased to ₹ 392.71 crore against which expenditure of ₹ 131.73 crore was incurred during the year 2019-20 which was 65 *per cent* of the original estimates due to non-release of funds by GoI, non-receipts of demands from beneficiaries, non-finalisation of works under schemes, revised ceiling for expenditure, etc. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than the original estimates (**Appendix 3.7**).
- (v) 51 development schemes for which the outlay of ₹ 4,038.83 crore approved for execution during 2019-20 was reduced to ₹ 2,274.99 crore in the revised estimates. Only ₹ 1,372.52 crore was spent on these schemes which was 60 *per cent* of the revised outlay (**Appendix 3.8**) due to non-release of funds by GoI, lesser number of eligible students, vacant posts, non-receipts of demands from beneficiaries, etc.
- (vi) Nine schemes for which provision of ₹ 183.99 crore was approved for execution during 2019-20 was reduced to ₹ 59.90 crore in the revised estimate, but expenditure of ₹ 87.08 crore was incurred which was 145 *per cent* of revised estimate as detailed in **Appendix 3.9**.
- (vii) 46 schemes for which provision of ₹ 2,258.04 crore was made in approved outlay as well as in revised estimates, but expenditure of

₹ 1,407.03 crore (62 per cent) was incurred which was less than the provision made as detailed in **Appendix 3.10** due to non-receipts of funds from GoI, vacant posts, receipts of lesser claims from beneficiaries, economy measures, etc.

- (viii) One scheme for Buildings (Youth Hostels) under PWD (Building and Roads) Department for which provision of ₹ five crore was made in revised estimates. An expenditure of ₹ 1.91 crore (38 per cent) was incurred which was less than the provision made.
- (ix) Four schemes³ for which provision of ₹ 59.64 crore was made in revised estimates but no expenditure was incurred during the year 2019-20.
- (x) Three schemes⁴ for which provision was enhanced from ₹ 91 crore to ₹ 161.20 crore in revised estimates but no expenditure was incurred during the year 2019-20.
- (xi) The provision of ₹ 1,071.47 crore made for 17 schemes was increased to ₹ 2,088.79 crore against which expenditure of ₹ 1,187.42 crore was incurred during the year 2019-20. Further, augmentation of funds through supplementary grants proved excessive, as the total expenditure of these schemes were 57 per cent of the revised estimates (**Appendix 3.11**) due to non-receipt of funds from GoI, economy measures, lesser eligible students, etc.

3.4.4 Rush of expenditure

Rule 56 of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 15 heads under 10 grants/appropriations listed in **Appendix 3.12**, expenditure exceeding ₹ 10 crore and also more than 50 per cent of the total expenditure for the year was incurred during the last quarter of the year.

In these cases, out of the expenditure of ₹ 3,701.87 crore incurred during 2019-20, expenditure of ₹ 1,735.39 crore (47 per cent) was incurred during the month of March 2020. Funds of ₹ 102.52 crore under Major Head 4210-Capital outlay on Medical and Public Health were deposited in the Personal Deposit Accounts during the month of March 2020. As such, against the target of

³ (i) Services of Sewage, Water Supply and Drainage in Municipal Corporation: ₹ 42.74 crore (ii) Revamping of End to End Computerisation of TPDS Operation: ₹ 1.40 crore (iii) Purchase of land and construction of building for Lokayukt: ₹ 12.50 crore (iv) District and Session Courts - Fast Track Courts: ₹ 3 crore

⁴ (i) Construction/ upgradation of houses for SCs/STs, Free bonded labour under Indira Awas Yojna renamed as Pradhan Mantri Awas Yojna: Original Budget: ₹ 30 crore and Revised: ₹ 32 crore (ii) Haryana State Emergency Response System: Original Budget: ₹ one crore and Revised: ₹ 9.20 crore (iii) Swachh Bharat Mission: Original Budget: ₹ 60 crore and Revised: ₹ 120 crore

30 per cent for last quarter, 47 per cent expenditure was incurred in one month only. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

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

3.4.5 Review of selected grants

A review of budgetary procedure and control over expenditure in respect of two selected grants i.e. 09-Education and 13-Health was conducted wherein magnitude of variations in original grants, supplementary demands and actual expenditure were analysed.

3.4.5.1 Grant No. 9 - Education

Grant No 9-Education includes Major Heads 2202-General Education and 4202-Capital outlay on Education, Sports, Art and Culture in which expenditure was incurred on various schemes for Elementary Education, Secondary Education, University and Higher Education and Adult Education.

(i) Budget and Expenditure

The overall position of budget provision, actual disbursement and savings for the last three years (2017-18 to 2019-20) is given in **Table 3.8**.

Table 3.8: Budget provisions and Expenditure

Year	Section	Original provision	Supplementary	Total	Expenditure	Savings (-)/ Excess (+) (In per cent)
		(₹ in crore)				
2017-18	Revenue (V)	13,414.09	95.87	13,509.96	11,164.25	(-) 2,345.71 (17)
	Capital (V)	100.00	0.00	100.00	0.00	(-) 100.00 (100)
2018-19	Revenue (V)	13,587.44	175.00	13,762.44	11,962.65	(-) 1,799.79 (13)
	Capital (V)	100.00	0.00	100.00	0.00	(-) 100.00 (100)
2019-20	Revenue (V)	13,941.98	378.12	14,320.10	13,632.85	(-) 687.25 (5)
	Capital (V)	100.00	0.00	100.00	0.00	(-) 100.00 (100)

Source: Appropriation Accounts of respective years

There were cent *per cent* saving under Capital (Voted) Section during 2017-20 indicating non-implementation of schemes. This shows that unrealistic provisions were made in budget.

(ii) Savings

Paragraph 5.3 of Punjab Budget Manual as applicable in Haryana State provides that the budget estimates should be as close to accurate as possible and the provision to be included in respect of each item should be based on what is expected to be paid or spent during the financial year.

Under Revenue (Voted) Section, an expenditure of ₹ 1,948.79 crore was incurred against the budget provision of ₹ 3,247.89 crore in 46 sub-heads (₹ one crore and above) which resulted savings of ₹ 1,299.10 crore ranging

between 12 and 100 *per cent* of the total provision. There were 100 *per cent* savings under Capital (Voted) Section during the year as per detail given in **Appendix 3.13**.

(iii) Persistent savings

In 33 sub heads, there were persistent savings which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2017-20 ranging between 11 and 100 *per cent* of the total provision as per detail given in **Appendix 3.14**.

(iv) Unnecessary supplementary provision

Supplementary grants are obtained to cover the excess that may be anticipated after mid-term review of the requirement of additional funds under the grants/appropriations during the financial year. Against the supplementary budget provision of ₹ 378.12 crore in three schemes under this grant, no expenditure was incurred and proved unnecessary as details given in **Table 3.9**.

Table 3.9: Details of schemes in which unnecessary supplementary provisions were made (₹ in crore)

Name of Scheme (Head of Account)	Original Provision	Supplementary	Total Provision	Expenditure	Saving
Performance Linked Outlay (PLO) for Department of Elementary Education (EDP-PLO-REV) (2202-01-001-93)	Nil	105.00	105.00	Nil	105.00
PLO for Department of Secondary Education (EDS-PLO-REV) (2202-02-001-92)	Nil	30.12	30.12	Nil ⁵	30.12
PLO for Department of Higher Education (EDH-PLO-REV) (2202-03-001-96)	Nil	243.00	243.00	Nil	243.00
Total	Nil⁶	378.12	378.12	Nil	378.12

Source: Appropriation Accounts

During further scrutiny, it was noticed that supplementary provision of ₹ 243 crore was required for providing assistance/grants-in-aid to seven Universities and for meeting increased expenditure on establishment of Government Colleges. Instead of providing supplementary grant in specific sub-heads, a lump sum grant was provided as PLO for Higher Education which was subsequently diverted to the concerned sub-heads.

Supplementary provision of ₹ 30.12 crore was made for PLO for Secondary Education which was actually demanded for establishment expenditure, providing scholarship and bicycles to students. The funds were diverted subsequently to concerned sub-heads.

The Elementary Education Department required ₹ 105 crore for meeting the expenditure of wages to *chowkidars* in compliance to Court orders. But the

⁵ Only ₹ 20,000 is spent in this scheme.

⁶ In these schemes, only ₹ one thousand was allocated in original budget.

same were provided as PLO in supplementary grants and diverted subsequently to concerned sub-head.

Thus, the supplementary grants provided were not in transparent manner as subsequent diversion of funds is not depicted in the Appropriation Accounts of the State Government.

(v) Excess expenditure

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

However, Supplementary provisions were made in lump sum as Performance Linked Outlay and were subsequently diverted to the concerned sub-heads lacking transparency in Budget provisions. Detail of schemes in which excess expenditure was incurred against total budget provision is given in **Table 3.10**.

Table 3.10: Details of schemes in which excess expenditure was incurred

(₹ in crore)

Sr. No.	Name of Scheme (Head of Account)	Budget	Expenditure	Excess	In per cent
1	Haryana State Merit Scholarship Secondary Stage (2202-02-107-84)	2.20	2.98	0.78	35
2	Information Technology (2202-03-001-99-97)	4.00	16.82	12.82	320
3	Setting up of Bhagat Phool Singh Mahila Vishwavidyalya, Khanpur Kalan (Sonepat) (2202-03-102-92)	50.00	84.00	34.00	68
4	Assistance to Mahrishi Dayanand University, Rohtak (2202-03-102-96)	28.00	53.00	25.00	89
5	Assistance to Kurukshetra University (2202-03-102-99)	70.00	125.00	55.00	79
6	Government Colleges (2202-03-103-98)	227.50	296.23	68.73	30
7	Grant-in-aid to Non-Government Colleges (2202-03-104-99)	394.00	490.00	96.00	24
8	Establishment of Gurugram University, Gurugram (2202-03-190-99)	20.00	40.00	20.00	100
	Total	795.70	1108.03	312.33	39

As the overall expenditure in Grant No. 9 was within the Budget provisions, the savings and excess expenditure in various schemes indicate lack in transparency in estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure by this department.

3.4.5.2 Grant No. 13-Health

Grant No. 13-Health includes Major Heads 2210-Medical and Public Health, 2211-Family Welfare and 4210-Capital Outlay on Medical and Public Health in which expenditure was incurred on various schemes for Urban and Rural Health Services-Allopathy, Rural and Urban Health Services-Other Systems of Medicines, Medical Education, Training and Research, Public Health, etc.

(i) Budget and Expenditure

The overall position of budget provision, actual disbursements and savings for the last three years (2017-18 to 2019-20) is given in **Table 3.11**.

Table 3.11: Budget provision and Expenditure

Year	Section	Original provision	Supplementary	Total	Expenditure	Savings (In per cent)
		(₹ in crore)				
2017-18	Revenue (V)	3,399.43	108.81	3,508.24	3,074.17	434.07 (12)
	Revenue (C)	0.25	0.00	0.25	0.09	0.16 (64)
	Capital (V)	516.60	68.05	584.65	169.49	415.16 (71)
2018-19	Revenue (V)	4,050.41	125.15	4,175.56	3,678.19	497.37 (12)
	Revenue (C)	0.21	0.00	0.21	0.14	0.07 (33)
	Capital (V)	522.50	45.00	567.50	144.70	422.80 (75)
2019-20	Revenue (V)	4,392.73	467.81	4,860.54	4,472.21	388.33 (8)
	Revenue (C)	0.25	0.00	0.25	0.22	0.03 (12)
	Capital (V)	474.36	220.00	694.36	322.58	371.78 (54)

Source: Appropriation Accounts

There were persistent saving ranging between 54 and 75 per cent under Capital (Voted) Section indicating non-achievement of the projected budget provisions during 2017-20. This shows that unrealistic provisions were made in budget.

(ii) Savings

Under Revenue Head, an expenditure of ₹ 208.61 crore was incurred against the budget provision of ₹ 935.80 crore in 30 sub-heads which resulted in saving of ₹ 727.19 crore. There were savings ranging between 12 and 100 per cent of the total provision. Under Capital Head, against budget provision of ₹ 494.36 crore in nine sub-heads, an expenditure of ₹ 33.23 crore was incurred which resulted in saving of ₹ 461.13 crore during the year. There were savings ranging between 75 and 100 per cent of the total provision as per detail given in **Appendix 3.15**.

On scrutiny of schemes having substantial savings, it was noticed that ₹ 1.50 crore provided for grants-in-aid for Keratoplasty were not utilised because unique codes for the beneficiary District Health and Family Welfare societies were not generated. The provision of ₹ 6.02 crore meant for grants to Panchayati Raj Institutions (PRIs) for maintenance of Sub Centres was not utilised during 2019-20 because the Utilisation Certificates of earlier grants were not submitted by the PRIs. Out of total provision of ₹ 100 crore for grant to Shri Krishna Ayush University, Kurukshetra, ₹ 88.07 crore remained unspent due to non-finalisation of drawings of the building by the State Government.

The Department diverted capital outlay of ₹ 57.89 crore from eight schemes to Construction of Kalpana Chawla Government Medical College, Karnal in March 2020 as detailed in **Table 3.12**.

Table 3.12: Detail of funds diverted to Construction of Kalpana Chawla Government Medical College, Karnal**(₹ in crore)**

Sr. No.	Diverted from the Scheme	Budget Estimate	Funds Diverted
1.	Construction of AIIMS, Manethi (Rewari) (4210-03-105-87)	1.00	0.10
2.	Construction of Government Medical College and Hospital at Mahendergarh (Narnaul) (4210-03-105-88)	50.00	6.47
3.	Construction of Nursing Training Schools/Colleges in the State (Construction of buildings) ((4210-03-105-89-99)	20.00	15.57
4.	Construction of Dental College at Nalhar (Nuh) (4210-03-105-90)	5.00	5.00
5.	Construction of BD Sharma University of Health Sciences, Rohtak (Construction of building) (4210-03-105-91-99)	60.00	15.00
6.	Construction of University of Health Sciences, Karnal (Construction of building) (4210-03-105-92-99)	50.00	12.98
7.	Construction of BPS Women Medical College, Khanpur Kalan, Sonapat (Construction of building) (4210-03-105-97-98)	5.00	0.57
8.	Construction of Mewat Medical College at Nalhar (Nuh), Construction of building (State Contribution) (4210-03-105-98-97)	70.00	2.20
	Total	261.00	57.89

(iii) Persistent savings

In 28 sub heads, there were persistent savings during 2017-20 ranging between 11 and 100 *per cent* of the total provision as per detail given in *Appendix 3.16* which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years.

(iv) Unnecessary original/supplementary provision

Supplementary grants are obtained to cover the excess that may be anticipated after mid-term review of the requirement of additional funds under the grants/appropriations during the financial year. Against the budget provision of ₹ 769.29 crore (Original budget: ₹ 113.52 crore + Supplementary: ₹ 655.77 crore) in eight⁷ schemes under this grant, no expenditure was incurred (100 *per cent* saving of total provision). Original/Supplementary provision of ₹ 769.29 crore obtained under these schemes, proved unnecessary as no expenditure was incurred details of which are given in *Table 3.13*.

⁷ Four schemes under Revenue Section and four schemes under Capital Section

Table 3.13: Details of schemes in which unnecessary original/supplementary provisions were made**(₹ in crore)**

Name of Scheme (Head of account)	Original budget	Supplementary	Total
Performance Linked Outlay (PLO) for Department of Health (DHS-PLO-REV) (2210-01-001-92)	--	292.95	292.95
Grant to Panchayati Raj Institutions (PRIs) by Health Department (2210-01-192-99)	6.02	--	6.02
Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO-REV) (2210-05-105-72)	--	142.82	142.82
Grant-in-aid for Keratoplasty (2210-06-199-99)	1.50	--	1.50
Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP) (4210-03-105-86)	--	220.00	220.00
Construction work AIIMS, Manethi (Rewari) (4210-03-105-87)	1.00	--	1.00
Construction Work of Dental College at Nalhar (4210-03-105-90)	5.00	--	5.00
Construction works of New Medical College at Bhiwani (4210-03-105-93)	100.00	--	100.00
Total	113.52	655.77	769.29

Source: Appropriation Accounts

This indicates deficiencies in estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure by this department. Thus, unnecessary provisions were made without assessing the actual requirement of funds.

(v) Excess expenditure

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

Supplementary provision was not obtained to meet the requirement as per details given in **Table 3.14** in which excess expenditure was incurred against total budget provision.

Table 3.14: Details of schemes in which excess expenditure was incurred**(₹ in crore)**

Sr. No.	Name of Scheme (Major Head)	Budget	Expenditure	Excess	In per cent
1	Mukhyamantri Muft Ilaaj Yojna (2210-01-110-38)	50.00	70.00	20.00	40
2	Urban Health Mission (2210-01-110-40)	25.00	27.51	2.51	10
3	Out Sourcing of Support Services (2210-01-110-46)	150.00	207.05	57.05	38
4	Grant-in-aid under NRHM (2210-03-103-84)	510.00	662.85	152.85	30
5	Opening/Continuation of Primary Health Purchase of Medicine for P.H.Cs. (2210-03-103-99)	250.00	286.56	36.56	15
6	Referred Hospital (M.N.P) (2210-03-110-98)	28.00	33.86	5.86	21
7	GIA to State Ayush Society, Haryana for National Ayush Mission (2210-04-101-81)	30.00	38.48	8.48	28
8	Establishment of BPS Women Medical College, Khanpur Kalan, Sonapat (2210-05-105-82)	100.00	111.01	11.01	11
9	Maharaja Agarsen Institute of Medical Research and Education, Agroha (2210-05-105-94)	70.00	80.00	10.00	14
10	Grant-in-aid to Maharaja Agarsen Institute of Medical Education and Research, Agroha (2210-05-199-99)	3.00	4.00	1.00	33
11	Other Disease Control Programme (2210-06-101-58)	14.56	17.20	2.64	18
12	Prevention and Control of Diseases Malaria (2210-06-101-99)	177.67	210.19	32.52	18
13	Immunisation Programme (2211-51-103-99)	18.00	48.52	30.52	170
14	Construction work of University of Health Sciences, Karnal Construction of Building (4210-03-105-92-99)	50.00	144.02	94.02	188

3.5 Conclusions

The budgetary system of the State Government was not upto the mark, as overall utilisation of budget was 83 *per cent* of total grants and appropriations during 2019-20. Budgetary allocations were based on unrealistic proposals as out of total 46 grants, in 25 grants savings were more than twenty *per cent*. In 20 grants and one appropriation there were persistent savings of more than ten *per cent* over the last five years.

Supplementary provisions were also not on realistic basis as in 50 cases the supplementary provisions were either unwarranted or excessive. There was rush of expenditure at fag end of the year. In 15 heads under 10 grants/appropriations 47 *per cent* of the total expenditure during 2019-20 was incurred in the month of March 2020.

In two grants the expenditure of ₹ 153.39 crore was excess over the authorisation made by the State Legislature which vitiates the system of budgetary and financial control. The excess expenditure is required to be regularised from the State Legislature alongwith excess disbursements of ₹ 41.54 crore pertaining to 2018-19.

In 11 major policy pronouncements relating to rural development, health and nutrition of children, etc the expenditure was only ₹ 917.03 crore (41 *per cent*) against the budget provision of ₹ 2,230.20 crore which deprived the beneficiaries of intended benefits.

There were overall savings of ₹ 6,363 crore against the revised budget provision of ₹ 43,755 crore on development schemes during 2019-20. 61 development schemes with an approved outlay of ₹ 1,216.41 crore were not implemented and in 125 schemes actual expenditure was only ₹ 4,101 crore (58 *per cent*) against the budget provision of ₹ 7,020 crore which is indicative of poor budgetary and financial management.

Review of Grant No. 9–Education revealed the cases of lump sum supplementary provisions of ₹ 378.12 crore as performance linked outlay (PLO), against which no expenditure was incurred but was subsequently diverted to other sub-heads. There was lack of transparency in estimation of requirement of funds for the remaining period of the financial year.

Review of Grant No. 13-Health revealed irregular diversion of funds ₹ 57.89 crore from eight different schemes to one project. There was lack of transparency in budgetary management in the grant as lump sum supplementary provisions of ₹ 655.77 crore were made against which no expenditure was incurred.

3.6 Recommendations

- i. Government should prepare realistic budget estimates, backed with correct assessment for availability of resources and potential to expend, to avoid large savings and supplementary provisions;
- ii. Government should ensure strict compliance of provisions of budget manual in preparation of supplementary provisions and ensure transparency in estimation for avoiding unrealistic supplementary provisions.
- iii. Government should adhere to quarterly targets fixed for incurring expenditure through periodic monitoring, to avoid rush of expenditure towards end of the year, and for proper utilisation of savings through timely surrender; and
- iv. Government may consider formulating strategies for actual execution of major policy decisions and development schemes in the State at the time of preparing budgetary estimates.

CHAPTER-4

QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

Chapter 4: Quality of Accounts and Financial Reporting Practices

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

Issues related to completeness of accounts

4.1 Funds outside Consolidated Fund or Public Account of the State

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

It has been observed that funds meant to be credited to Consolidated Fund were kept outside the Consolidated Fund of the State as discussed below:

4.1.1 Building and Other Construction Workers’ Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers’ Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers’ Welfare Board has been constituted. As per accounts of the Board, the total funds available with the Board as on 31 March 2018 were ₹ 2,744.34 crore. The Board received ₹ 477.69 crore during 2018-19 as labour cess, interest, etc. and spent ₹ 273.25 crore including ₹ 266.32 crore on labour welfare schemes during the year. As on 31 March 2019, the Board had funds of ₹ 2,948.78 crore.

4.1.2 Haryana Rural Development Fund

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee (cess) is levied on *ad-valorem* basis at the rate of two *per cent* of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent

by the Board in the rural areas mainly in connection with the development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation and construction of godowns. During 2011-19, the receipts under the fund were ₹ 4,527.92 crore and expenditure incurred was ₹ 4,046.87 crore.

Both the Acts provide for creation of separate funds for crediting the cess collected. Government departments transfer the cess collected by them to the Haryana Building and Other Construction Workers Welfare Board/Haryana Rural Development Fund Administration Board without routing these through the Consolidated Fund of the State which is against the provisions of Rule 7 (1) of the Punjab Treasury Rules and Subsidiary Treasury Rules issued thereunder read with Article 266 (1) of the Constitution of India according to which all money received by or tendered to the State Government shall without delay be paid in full to the treasury and shall be included in the Consolidated Fund of the State.

These funds are outside the Consolidated Fund of the State and hence there is no legislative oversight over collection and utilisation of money in these funds. The Thirteenth Finance Commission also expressed concern over the tendency to divert public expenditure from the budget to nominated funds which are operated outside the authority of the Legislature and the audit of the Comptroller and Auditor General of India (CAG).

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

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

The Government has to provide and pay interest on the amounts in the Interest-bearing Deposits namely Defined Contribution Pension Scheme for Government employees under Major Head 8342 having balance of ₹ 32.89 crore as on 31 March 2020. Against the required minimum interest of ₹ 2.63 crore at the rate of eight *per cent* per annum (GPF interest rate), no provision was made.

4.3 Non-inclusion of clear-cut liabilities

The State Government had undischarged liabilities of ₹ 15.64 crore on 31 March 2020. These liabilities are in three categories namely—(i) Bills passed by the Treasury Office but remained unpaid (₹ 0.15 crore), (ii) Bills pending with the Finance Department (₹ 15.34 crore) and (iii) Bill pending in Treasuries (₹ 0.15 crore). This has marginal impact on Revenue and Fiscal Deficits.

4.4 Funds transferred directly to State implementing agencies

The GoI has been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards. However,

during 2019-20, the GoI transferred ₹ 4,351.10 crore directly to various implementing agencies/Non-Governmental Organisations of the State as detailed in **Table 4.1**.

Table 4.1: Funds transferred directly to implementing agencies existed in the State

(₹ in crore)

Sr. No.	Government of India Scheme	Implementing Agency	Amount
1	Mahatma Gandhi National Rural Employment Guarantee Scheme	MNREGA	249.72
2	National Handicapped Finance and Development Corporation	National Handicapped Finance and Development Corporation	1.09
3	Market Access initiative	Deloitte Touche Tohmatsu India LLP	0.93
4	MPs Local Area Development Scheme MPLADS	Deputy Commissioners to all districts	60.00
5	National Aids Control Programme III	Haryana State AIDS Control Societies	24.12
6	Research and Development Department of Biotechnology	National Brain Research Centre Translational Health Science and Technology Institute	118.23
7	Mission for Horticulture Development	National Horticulture Board, Gurugram, Haryana	29.01
8	Schemes Arising out of the Implementation of The Person With Disabilities SJE (Equal Opportunities Protection of Rights and Full Participation) Act, 1995	National Handicapped Finance and Development Corporation and NIT, Kurukshetra	0.69
9	Seekho Aur Kamao-Skill Development Initiatives	Mass Infotech Society and Others	13.01
10	National Mission on Food Processing CS (SAMPDA)	HAFED and others	50.31
11	Swadesh Darshan-Integrated Development of Theme Based Tourism Circuits	Haryana Tourism Corporation Ltd.	37.87
12	Payment for Urea Freight Subsidy	Yara Fertilisers India Pvt. Ltd.	1,840.29
13	Payment for Imported P and K Fertilisers	Mosaic India Private Limited	558.34
14	Nai Manjil-The Integrated Education and Livelihood Initiative	Indian Institute of Skill Development Private Ltd.	4.01
15	Works under Road Wing	PRL SHIV JV	94.76
16	Pradhan Mantri Matru Vandana Yojana	Women and Child Development Department	65.87
17	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture Haryana	872.14
18	Promotion of Agricultural Mechanisation for in-situ Management of Crop Residue	Directorate of Agriculture and Farmers Welfare Haryana	192.06
19	Infrastructure Development and Capacity Building (MSME)	HSIIDC, Rai and Bureau of Industrial Policy and Promotion (BIPP)	23.63
20	Science and Technology Institutional and Human Capacity Building	GJU, Hisar and others	10.33
21	Other Schemes		104.69
Total			4,351.10

Source: Finance Accounts – Appendix VI

The GoI had transferred ₹ 4,856.81 crore to various implementing agencies which existed in the State. Out of this, ₹ 4,351.10 crore were released to the State implementing agencies which was more by three *per cent* than the amount released in 2018-19 (₹ 4,226.45 crore). This is 1.52 times of the amount (₹ 2,851.99 crore) released by the GoI for centrally sponsored scheme as Grants-in-Aid, through the State Budget.

Balance funds were released to Central Bodies and other organisations outside the purview of the State Government.

4.5 Deposit of Local Funds

All the money realised or realisable under the Panchayati Raj Acts are kept as Panchayat Bodies Fund under the Major Head 8448-Deposits of Local Funds. The detail of opening balance, receipts, disbursements and closing balance under the fund during the last five years is given in **Table 4.2**.

Table 4.2: Detail of Panchyat Bodies Fund during 2015-16 to 2019-20

(₹ in crore)

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Opening Balance	9.68	10.92	12.07	9.71	7.81
Receipt	5.34	6.52	3.13	2.16	1.66
Disbursement	4.10	5.37	5.49	4.06	2.13
Closing Balance	10.92	12.07	9.71	7.81	7.34

Source: Finance Accounts for the respective years

Issues related to transparency

4.6 Delay in submission of Utilisation Certificates

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in *Table 4.3 and Table 4.4*.

Table 4.3: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

Table 4.4: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of ₹ 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of ₹ 10,598 crore

¹ UCs for GIA disbursed during 2018-19 become due only during 2019-20

for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: ₹ 5,271.20 crore and 33 *per cent* Rural Development Department: ₹ 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of ₹ 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

4.6.1 Recording of Grantee Institution as “Others”

Out of total Grants-in-Aid (GIA) of ₹ 11,337.35 crore during 2019-20, name of grantee institutions were mentioned as ‘Others’ in respect of ₹ 905.17 crore (eight *per cent* of total GIA). Out of this, ₹ 140.11 crore were meant for creation of capital assets. Position of GIA disbursed to ‘Others’ during 2015-20 is shown in **Table 4.5**.

Table 4.5: Grants-in-Aid to Grantee Institutions of Type ‘Others’

(₹ in crore)

Year	Total GIA Amount	Amount to Grantee Institutions of Type ‘Others’	Percentage to total GIA
2015-16	10,765.97	Nil	Nil
2016-17	12,647.14	Nil	Nil
2017-18	9,844.31	Nil	Nil
2018-19	10,077.83	1,129.59	11.21
2019-20	11,337.35	905.17	7.98

Source: Finance Accounts for the respective years

4.7 Abstract Contingent bills

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

The details of AC bills, under objection, pending adjustment, as on 30 June 2020 is given in **Table 4.6**.

Table 4.6: Detail of pending DC Bills as on 30 June 2020

Year	Number of pending DC Bills	Amount (₹ in crore)
Up to 2017-18	3	1.36
2018-19	90	17.66
2019-20	552	667.66
Total	645	686.68

97.17 per cent amount of pending DC bills as on 31 March 2020 pertains to four departments viz. Food and Civil Supply Department (68.20 per cent—eight DC Bills of ₹ 468.30 crore), Transport Department (18.89 per cent—218 DC Bills of ₹ 129.72 crore), Health Department (6.67 per cent—10 DC Bills of ₹ 45.78 crore and General Education Department (3.41 per cent—305 DC Bills of ₹ 23.45 crore).

4.8 Personal Deposit Accounts

Under Para 12.16 and 12.17 of Punjab Financial Rules Volume I (as applicable to Haryana State), the State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of funds from the Consolidated Fund or otherwise with the approval of PAG (A&E). Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the concerned service Major Heads without any actual cash flow. PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. The number of PD accounts opened by transfer from the Consolidated Fund as on 31 March 2020 were two only. Further, under Rule 12.7 of Rules *ibid*, the PD accounts which have been opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than three complete account years should be closed and balance lying in such accounts should be credited to Government accounts.

The status of PD accounts remained open as on 31 March 2020, as per broadsheet of PD accounts is given in **Table 4.7**.

Table 4.7: Status of PD accounts as on 31 March 2020

Source of PD Account	Opening Balance		Addition during the year		Closed during the year		Closing Balance	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)
Consolidated Fund	1	1,018.44	1	107.94	..	814.66 ²	2	311.72
Other than Consolidated Fund	142	308.46	10	28.65	..	37.94 ²	152	299.17
Total	143	1,326.90	11	136.59	..	852.60²	154	610.89

Five PD accounts containing ₹ 0.35 crore are inoperative for more than three years and have not been closed by the State Government in deviation of the rules.

4.9 Indiscriminate use of Minor Head-800

Minor Head 800-Other Receipts/Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged since it renders the accounts opaque. During the year, expenditure of ₹ 10,501.79 crore under various Revenue and Capital Major Heads, constituting about 10.24 per cent of

² No PD account was closed during the year. The amount represents transactions of Minus Memoranda appearing in the Operative PD accounts during the year.

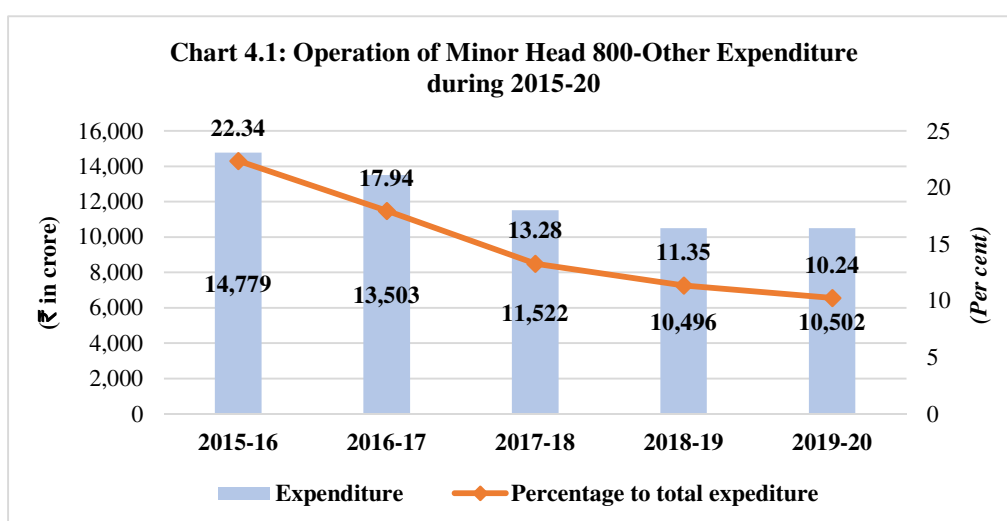
total expenditure of ₹ 1,02,514.14 crore was booked under Minor Head 800-Other Expenditure, below the concerned Major Heads. Cases where substantial proportion (more than 80 *per cent*) of the expenditure was classified under Minor Head 800-Other Expenditure are given in **Table 4.8**.

Table 4.8: Major Head-Wise detail of expenditure booked under Minor Head 800-Other Expenditure

(₹ in crore)

Sr. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1.	2075	Miscellaneous General Services	149.42	149.15	100
2.	2250	Other Social Services	8.72	8.05	92
3.	2700	Major Irrigation	1,156.86	946.56	82
4.	2801	Power	6,978.40	6,978.40	100
5.	3435	Ecology and Environment	11.61	9.71	84
6.	4250	Capital Outlay on other Social Services	117.37	97.33	83
7.	5053	Capital Outlay on Civil Aviation	15.76	15.34	97
8.	5452	Capital Outlay on Tourism	28.85	28.85	100
Total			8,466.99	8,233.39	97

Operation of Minor Head 800-Other Expenditure is shown in **Chart 4.1** during 2015-20.



Issues related to measurement

4.10 Outstanding balances under Suspense and Remittances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items have been shown as gross debit and credit balances for the last three years, in **Table 4.9**.

Table 4.9: Details of Outstanding Suspense and Remittances Balances**(₹ in crore)**

(a) 8658-Suspense Accounts						
Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-Pay and Accounts Office Suspense	14.42	0.01	20.40	0.04	26.69	0.01
Net	14.41 (Dr.)		20.36 (Dr.)		26.68 (Dr.)	
102-Suspense Accounts (Civil)	14.66	0.30	14.89	..	109.94	..
Net	14.36 (Dr.)		14.89 (Dr.)		109.94 (Dr.)	
107-Cash Settlement Suspense Account	121.95	68.33	53.07	..	52.88	..
Net	53.62 (Dr.)		53.07 (Dr.)		52.88 (Dr.)	
109-Reserve Bank Suspense (Hqrs)	1.71	0.64	(-)10.56	(-)4.65	0.24	0.97
Net	1.07 (Dr.)		5.91 (Cr.)		0.73 (Cr.)	
110-Reserve Bank Suspense-Central Accounts Office	4.33	..	4.67	..	11.58	..
Net	4.33 (Dr.)		4.67 (Dr.)		11.58 (Dr.)	
112-Tax Deducted at Source Suspense	..	77.08	..	29.85	..	129.85
Net	77.08 (Cr.)		29.85 (Cr.)		129.85 (Cr.)	
(b) 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office.						
Minor Head	2017-18		2018-19		2019-20	
	Cr.	Dr.	Cr.	Dr.	Dr.	Cr.
102-Public Works Remittances	54.87	231.32	90.37	431.89	30.78	333.64
Net	176.45 (Cr.)		341.52 (Cr.)		302.86 (Cr.)	
103-Forest Remittances	..	3.46	..	1.76	..	3.55
Net	3.46 (Cr.)		1.76 (Cr.)		3.55 (Cr.)	

Source: Finance Accounts

4.11 Reconciliation of Departmental figures

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

4.12 Reconciliation of Cash Balances

The Cash Balance of the State Government upto 2019-20 as per Accounts of the PAG (A&E) was ₹ 1,644.93 crore while the same was reported as ₹ 1,667.08 crore by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 22.15 crore upto the year 2019-20. This is mainly due to incorrect reporting of transactions by Agency Banks to the Reserve Bank of India and all efforts are being made to reconcile the Cash Balance with RBI.

Following major discrepancies were noticed during inspection of RBI:

(i) Non-settlement of Penal Interest claims

The Penal Interest claims amounting to ₹ 7.11 crore have not been settled by Agency Banks/RBI. The details are given in **Table 4.10**.

Table 4.10: Details of penal interest claims

(₹ in crore)

Sr. No.	Details of Penal Interest	Amount
1	Penal interest claims on account of delayed remittances/Wrong payment	4.57
2	Penal interest for amount wrongly debited to Haryana Government instead of Punjab Government	1.27
3	Penal interest claims on account of reversal of wrong payment debited to Haryana Government	1.27
	Total	7.11

(ii) Non-settlement of claim by State Bank of India

Director General, Treasury and Accounts, Haryana has raised a claim of ₹ 1.15 crore on account of interest for the delayed period for making wrong payment in 2015-16 by State Bank of India. The same has not been settled so far.

Issues related to disclosure**4.13 Compliance to Accounting Standards**

As per Article 150 of the Constitution of India, the President of India may, on the advice of the CAG, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of Haryana in 2019-20 and deficiencies therein are detailed in *Table 4.11*.

Table 4.11: Compliance to Accounting Standards

Sr. No.	Accounting Standard	Compliance by State Government	Compliance/deficiency
1	IGAS 1: Guarantees Given by the Government – Disclosure requirements	Complied (Statements 9 and 20 of Finance Accounts)	Detailed information like number of guarantees for each institution has been furnished.
2	IGAS 2: Accounting and Classification of Grants-in-Aid	Complied (Statement 10 of Finance Accounts)	(i) Grants-in-Aid of ₹ 4,863.28 crore have been shown as allocated for creation of capital assets. (ii) Information has been furnished in respect of Grants-in-Aid given in kind by the State Government.
3	IGAS 3: Loans and Advances made by Governments	Not Complied (Statement 18 of Finance Accounts)	Details not confirmed by the State Government. Detailed information of overdue Principal and interest was not furnished. Confirmation of balances of individual Loanee was not furnished.

Source: Indian Government Accounting Standards and Finance Accounts

4.14 Delays in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the fields of Urban Development, Housing, Labour Welfare, Agriculture and Justice. The audit of accounts of 36 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in *Appendix 4.2*.

Delay in respect of 12 autonomous bodies was of one to three years. Delay in finalisation of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalised and submitted to Audit at the earliest.

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

4.15 Non-submission/delay in submission of accounts

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

A total of 254 annual accounts of 93 autonomous bodies/authorities are awaited as on 31 July 2020. The details of these accounts are given in **Appendix 4.3** and their age-wise pendency is presented in **Table 4.12**.

Table 4.12: Age-wise arrears of annual accounts due from bodies/authorities

Sr. No.	Delay in number of years	Number of accounts	Grants received (₹ in crore)
1.	0-1	92	447.06
2.	2-3	161	516.84
3.	4 and above	1	2.45
	Total	254	966.35

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

In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's (DPC) Act, 1971. Out of 35 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 26 bodies/authorities were conducted during 2019-20.

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

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that efforts would be made to submit the outstanding annual accounts to audit without any delay.

4.16 Departmentally managed commercial undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare proforma accounts annually in the prescribed format showing the working results of financial operations so that the Government can assess their working. The final accounts reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of the Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability

and improving efficiency cannot be taken in time. Besides, the delay is open to risk of fraud and leakage of public money.

As of June 2020, five³ such undertakings had not prepared their accounts since the years ranging between 1986-87 and 2016-17. Government funds amounting to ₹ 9,159.74 crore stood invested in these undertakings. Though the arrears in preparation of accounts have been repeatedly commented in the earlier State Finances Audit Reports, no improvement had taken place in this regard. The department-wise position of arrears in preparation of proforma accounts and investment made by the Government are detailed in **Appendix 4.4**.

4.17 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by Principal Accountant General (A&E) from the initial accounts rendered by district treasuries, sub-treasuries, cyber treasury, public works divisions and forest divisions, apart from the RBI advices. There are often delays in rendition of monthly accounts. Due to the failure of the account rendering units to furnish accounts on time, some accounts are excluded from the monthly Civil Accounts by the Principal Accountant General (A&E).

During 2019-20, no accounts were excluded from the monthly Civil Accounts by the Principal Accountant General (A&E), Haryana.

Other Issues

4.18 Misappropriations, losses, thefts, etc.

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

³ (i) Seed Depot Scheme since 1988-89; (ii) Purchase and Distribution of Pesticides since 1986-87; (iii) National Text Book Scheme since 2007-08; (iv) Grain Supply Scheme since 2016-17; and (v) Haryana Roadways since 2014-15.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00
12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in *Table 4.14*.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to ₹ 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (₹ 104.84 lakh) of losses, departmental action had not been finalised while six cases (₹ 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of ₹ 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

4.19 Follow-up action on State Finances Audit Report

According to the instructions issued (October 1995) by the Government of Haryana, Finance Department and reiterated in July 2001, the administrative departments were to initiate *suo motu* positive and concrete action on all paragraphs and reviews featuring in the CAG's Audit Reports regardless of whether the cases had been taken up for examination by the Public Accounts Committee (PAC) or not. The Administrative Departments were also required to furnish Action Taken Notes to PAC indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the ARs to the Legislature.

The State Finances Audit Reports for the year 2017-18 was laid before State Legislature on 6th August, 2019 and this report is under discussion in PAC on selective basis (November 2020). State Finances Audit Report for the year 2018-19 was laid before State Legislature on 26th August 2020. This report has become due for discussion after November 2020.

4.20 Conclusions

Receipts of ₹ 4,527.92 crore collected under Haryana Rural Development Fund were not credited to Consolidated Fund of the State during 2011-19. Similarly, Government departments transferred cess collected under the Building and Other Construction Worker's Welfare Cess Act, 1996 to the Haryana Building and Other Construction Workers Welfare Board without routing these through the Consolidated Fund of the State. As on 31 March 2019, the Board had funds of ₹ 2,948.78 crore.

There were substantial delays in submission of utilisation certificates, which indicates lack of internal control of administrative departments and is an indication of the tendency on the part of the Government to disburse fresh grants

without ascertaining proper utilisation of earlier grants. In the absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG's (DPC) Act, 1971.

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

Further, in cases of theft of Government money, misappropriation, loss of Government material and defalcation, departmental action was pending for long periods. 10.24 *per cent* of total expenditure was classified under omnibus Minor Head '800-Other Expenditure' during 2019-20.

4.21 Recommendations

- i. The Government should prescribe a proper accounting procedure for collection and utilisation of Building and Other Construction Workers' Welfare Cess and Haryana Rural Development Fund so that data is easily accessible from the State Accounts.
- ii. The Government should ensure timely submission of utilisation certificates by the departments in respect of the grants released for specific purposes.
- iii. The Finance Department may review all PD accounts to ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund. Further, the Finance Department should reiterate the instructions contained in the financial rules and ensure that appropriate action is taken against departmental officers who fail to follow the rules.
- iv. Finance Department should put in place a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.
- v. The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.
- vi. The Government should ensure adjustment of Abstract Contingent bills within stipulated period, as required under the Rules.

- vii. The Finance Department may, in consultation with the Principal Accountant General (A&E), conduct a comprehensive review of all items presently appearing under Minor Head-800 and ensure that in future all such receipts and expenditure are booked under the appropriate heads of account.

The above points have been referred (December 2020) to the Government of Haryana for comments and replies. Response from the Government was awaited (January 2021).

Vishal Bansal

(VISHAL BANSAL)

Chandigarh

Dated: 02 August 2021

Principal Accountant General (Audit), Haryana

Countersigned



(GIRISH CHANDRA MURMU)

New Delhi

Dated: 23 August 2021

Comptroller and Auditor General of India

APPENDICES

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

State Profile					
A. General Data					
Sr. No.	Particulars			Figures	
1	Area			44,212 sq. km.	
2	Population				
	a	As per 2001 Census		2.11 crore	
	b	As per 2011 Census		2.54 crore	
3	Density of Population ¹ (2011) (All India Density = 382 persons per sq. km.)			573 person per sq. km.	
4	Population below poverty line ² (All India Average = 21.90 per cent)			11.20 per cent	
5	Literacy ³ (2011) (All India Average = 73 per cent)			75.60 per cent	
6	Infant mortality ⁴ (per 1000 live births) (All India Average = 33 per 1000 live births)			30	
7	Life Expectancy at birth ⁵ (All India Average = 69.4 years)			69.8 years	
8	Gini Coefficient ⁶				
	a.	Rural (All India = 0.29)		0.30	
	b.	Urban (All India = 0.38)		0.36	
9	Gross State Domestic Product (GSDP) 2019-20 ⁷ at current prices			₹ 8,31,610 crore	
10	Per capita GSDP CAGR (2011-12 to 2019-20)	Haryana		12.12 per cent	
11		General Category States		10.53 per cent	
12		All India		9.84 per cent	
13	GSDP CAGR (2011-12 to 2018-19)	Haryana		13.71 per cent	
14		General Category States		11.98 per cent	
15	Population Growth of Haryana (2011 to 2020)			14.52 per cent	
16	Population Growth ⁸ of General Category States (2011 to 2020)			10.98 per cent	
B. Financial data					
Particulars		Figures (in per cent)			
CAGR		2010-11 to 2018-19		2018-19 to 2019-20	
		General Category State	Haryana	General Category State	Haryana
a.	of Revenue Receipts	13.65	12.56	2.08	2.99
b.	of Own Tax Revenue	12.21	12.34	2.12	0.57
c.	of Non-Tax Revenue	11.19	11.16	23.44	(-) 7.22
d.	of Total Expenditure	13.87	13.83	4.09	11.38
e.	of Capital Expenditure	14.64	18.15	(-) 3.86	15.41
f.	of Revenue Expenditure on Education	11.58	10.03	11.81	14.27
g.	of Revenue Expenditure on Health	15.43	16.72	9.48	21.62
h.	of Salary and Wages	10.78	9.15	9.51	13.17
i.	of Pension	14.14	12.85	9.74	8.51

¹ Census Info India 2011

² Economic Survey 2019-20, Vol.-II, Statistical Appendix Page A 169 Table 9.8

³ Economic Survey 2019-20, Vol.-II, Statistical Appendix Page A 164 Table 9.4

⁴ Economic Survey 2019-20, Vol.-II, Statistical Appendix Page A 160 Table 9.1

⁵ SRS based Abridged Life Tables 2014-18

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

⁷ Information supplied by Directorate of Statistical Analysis, Haryana

⁸ Census of India 2011 (Population Projection for India, States and UTs 2011-2036), Table 14, Page 121-133

Appendix 1.2
(Reference: Paragraph 1.4.2; Page 7)
Summarised financial position of the State Government as on 31 March 2020

		(₹ in crore)	
As on 31 March 2019	Liabilities		As on 31 March 2020
1,54,967.80	Internal Debt		1,83,785.60
	1,14,987.33	Market Loans bearing interest	1,35,664.18
	2.26	Market Loans not bearing interest	2.26
	0.00	Loans from Life Insurance Corporation	0.00
	29,608.70	Loans from other Institutions, etc.	38,754.04
	10,369.51	Special Securities issued to the National Small Saving Fund of the Central Government	9,365.12
1,866.94	Loans and Advances from Central Government		1,705.45
	Pre 1984-85 Loans		
	40.25	Non-plan Loans	38.64
	1,560.85	Loans for State Plan Schemes	1,298.58
	265.84	Other Loans for States with Legislature Schemes	368.23
200.00	Contingency Fund		200.00
15,715.23	Small Savings, Provident Funds, etc.		16,962.46
8,404.55	Deposits		7,921.80
6,315.60	Reserve Funds		8,494.35
	Suspense & Misc. Balances		
327.48	Remittance balance		273.74
1,87,797.60			2,19,343.40
As on 31 March 2019	Assets		As on 31 March 2020
94,616.48	Gross Capital Outlay on Fixed Assets		1,12,228.40
	30,747.91	Investments in shares of Companies, Corporations, etc.	36,922.92
	63,868.57	Other Capital Outlay	75,305.48
11,473.68	Loans and Advances		7,390.30
	6,471.21	Loans for Power Projects	1,349.09
	4,926.36	Other Development Loans	5,964.85
	76.11	Loans to Government Servants and miscellaneous loans	76.36
0.74	Advances		0.74
57.23	Suspense and Miscellaneous Balances		70.49
-	Remittance Balances		
2,985.55	Cash		3,999.47
	0.54	Cash in Treasuries and Local Remittances	0.54
	(-)795.10	Deposits with Reserve Bank	-1,644.93
	3.79	Departmental cash balances	2.83
	0.12	Permanent advances	0.12
	721.57	Cash Balance Investment	2,332.87
	3,054.63	Reserve Fund Investment	3,308.04
78,663.92	Deficit on Government Accounts		95,654.00
	11,270.42	(i) Revenue Surplus/deficit of the Current year	16,990.08
	67,374.23	(ii) Accumulated deficit up to preceding year	78,663.92
	19.27	Miscellaneous Government Account	-
1,87,797.60	Total		2,19,343.40

Source: Finance Accounts

Appendix 2.1

(Reference: Paragraph 2.2; Page 16)

Abstract of receipts and disbursements for the year 2019-20

(₹ in crore)

	Receipts		Disbursements	
	2018-19	2019-20	2018-19	2019-20
Section A: Revenue				
I. Revenue Receipts	65,885.12	67,858.13	I. Revenue Expenditure	77,155.54
Tax Revenue	42,581.34	42,824.95	General Services	28,168.97
Non-Tax Revenue	7,975.64	7,399.74	Social Services	29,743.19
State's share of Union Taxes	8,254.60	7,111.53	Education, Sports, Art and Culture	12,671.67
Non-Plan Grants	-	-	Health and Family Welfare	3,678.33
Grants for State Plan Schemes	-	-	Water Supply, Sanitation, Housing and Urban Development	4,804.46
Grants for Central and Centrally Sponsored Plan Schemes	-	-	Information and Broadcasting	216.16
Centrally Sponsored Schemes	2,843.09	2,851.99	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	398.71
Finance Commission Grants	1,274.26	2,005.74	Labour and labour Welfare	659.36
Other Transfer/Grants to States	2,956.19	5,664.18	Social Welfare and Nutrition	7,301.44
			Others	13.06
			Economic Services	19,021.58
			Agriculture and allied activities	3,392.03
			Rural Development	3,417.60
			Irrigation and Flood Control	1,470.54
			Energy	7,447.42
			Industry and Minerals	402.78
			Transport	2,791.38
			Science, Technology and Environment	30.89
			Other General Economic Services	68.94
			Grants-in-aid and Contributions	221.80
II. Revenue Deficit carried over to Section B	11,270.42	16,990.08	Revenue surplus carried over to Section B	0.00
Total Section A	77,155.54	84,848.21		
Section B – Others				
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	4,417.46	2,985.55	III. Opening overdraft from Reserve Bank of India	
IV. Miscellaneous Capital Receipt	49.01	54.01	IV. Capital Outlay	15,306.60
			General Services	714.55
			Social Services	3,804.65
			Education, Sports, Art and Culture	396.27
			Health and Family Welfare	332.83
			Water Supply, Sanitation, Housing and Urban Development	2,853.79
			Information and Broadcasting	22.06
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.03
			Social Welfare and Nutrition	98.20
			Others	95.47

Receipts			Disbursements				
	2018-19		2019-20				
				Economic Services	10,787.40		13,846.21
				Agriculture and allied activities	1,816.09	4,477.27	
				Rural Development	3.86	28.59	
				Irrigation and Flood Control	1,274.38	1,400.82	
				Energy	5,500.25	5,829.63	
				Industry and Minerals	2.11	13.21	
				Transport	1,766.80	1,819.45	
				Science and Technology	-	11.50	
				General Economic Services	423.91	265.74	
V. Recoveries of Loans and Advances	5,371.90		5,392.63	V. Loans and Advances disbursed	755.64		1,309.25
From Power Projects	5,271.09	5,282.76		For Power Projects	52.83	160.63	
From Government Servants	58.38	68.62		To Government Servants	54.81	68.87	
From others	42.43	41.25		To others	648.00	1,079.75	
VI Revenue Surplus brought down	-	-		VI. Revenue Deficit brought down	11,270.42		16,990.08
VII. Public Debt Receipts	34,264.97		44,431.82	VII. Repayment of Public Debt	17,183.87		15,775.51
External debt				External debt			
Internal Debt other than Ways and Means Advances and Overdraft	33,635.11	43,067.68		Internal debt other than Ways and Means Advances and Overdraft	16,479.68	14,249.88	
Net transaction under Ways and Means Advances	505.03	1,261.75		Net transaction under Ways and Means Advances	505.03	1,261.75	
Loans and Advances from Central Government	124.83	102.39		Repayment of Loans and Advances to Central Government	199.16	263.88	
VIII. Appropriation to contingency fund	12.18		0.00	VIII. Appropriation to contingency fund	12.18		0.00
IX. Amount transferred from contingency fund	12.18		0.00	IX. Expenditure from contingency fund			
X. Public Accounts Receipts	40,785.09		45,047.46	X. Public Account Disbursements	37,386.35		42,171.23
Small Savings, Provident Fund, etc.	3,512.08	3,670.12		Small Savings, Provident Funds, etc.	2,344.37	2,422.89	
Reserve Funds	944.98	2,317.15		Reserve Funds	156.46	138.40	
Suspense and Miscellaneous	912.33	1,029.73		Suspense and Miscellaneous	978.04	1,042.99	
Remittances	8,911.01	8,919.27		Remittances	8,740.29	8,973.01	
Deposits and Advances	26,504.69	29,111.19		Deposits and Advances	25,167.19	29,593.94	
XI. Closing overdraft from Reserve Bank of India				XI. Cash Balance at end	2,985.55		3,999.47
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-)795.10	(-)1,644.93	
				Departmental Cash Balance including Permanent Advances, etc.	3.91	2.95	
				Cash Balance Investment	721.57	2,332.87	
				Earmarked investments	3,054.63	3,308.04	
Total - Section B	84,900.61		97,911.47	Total	84,900.61		97,911.47

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

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part A. Receipts					
1. Revenue Receipts	47,557	52,497	62,695	65,885	67,858
(i) Tax Revenue	30,929 (65)	34,026 (65)	41,099(66)	42,581 (65)	42,825 (63)
Taxes on Sales, Trade, etc.	21,060 (68)	23,488 (69)	15,609(38)	8,998 (21)	8,398 (19)
State Excise	4,371 (14)	4,613 (13)	4,966(12)	6,042 (14)	6,323 (15)
Taxes on Vehicles	1,401 (5)	1,583 (5)	2,778(7)	2,908 (7)	2,916 (7)
Stamps duty and Registration fees	3,191 (10)	3,283 (10)	4,193(10)	5,636 (13)	6,013 (14)
Land Revenue	15	16	18	19	20
Taxes on goods and passengers	554 (2)	595 (2)	2,317(6)	21	16
Taxes and duties on Electricity	257 (1)	276 (1)	306(1)	337 (1)	262 (1)
State Goods and Services Tax	0	0	10,833(26)	18,613 (44)	18,873 (44)
Other Taxes	80	172	79	7	4
(ii) Non-Tax Revenue	4,753 (10)	6,196 (12)	9,113(14)	7,976 (12)	7,400 (11)
(iii) State's share in Union taxes and duties	5,496 (12)	6,597 (12)	7,298(12)	8,255 (12)	7,111 (10)
(iv) Grants-in-aid from Government of India	6,379 (13)	5,678 (11)	5,185(8)	7,073 (11)	10,522 (16)
2. Miscellaneous Capital Receipts	30	26	40	49	54
3. Recoveries of Loans and Advances	328	973	6,341	5,372	5,393
4. Total Revenue and Non debt capital receipt (1+2+3)	47,915	53,496	69,076	71,306	73,305
5. Public Debt Receipts	37,998	28,170	21,490	34,265	44,432
Internal Debt (excluding Ways and Means Advances and Overdrafts)	37,901 (100)	28,047 (100)	21,270(99)	33,635 (98)	43,068 (97)
Net transactions under Ways and Means Advances and Overdraft	0	0	79	505 (2)	1,262 (3)
Loans and Advances from Government of India	97	123	141(1)	125	102
6. Total Receipts in the Consolidated Fund (4+5)	85,913	81,666	90,566	1,05,571	1,17,737
7. Contingency Fund Receipts	63	80	27	12	0
8. Public Accounts receipts	29,056	32,108	33,894	40,785	45,047
9. Total receipts of the State (6+7+8)	1,15,032	1,13,854	1,24,487	1,46,368	1,62,784
Part B. Expenditure/disbursement					
10. Revenue Expenditure	59,236	68,403	73,257	77,155	84,848
Plan	18,561 (31)	22,119 (32)	0	0	0
Non-plan	40,675 (69)	46,284 (68)	0	0	0
General Services (including Interests payments)	18,713 (32)	21,631 (32)	26,699(36)	28,169 (36)	31,884 (38)
Economic Services	18,691 (32)	20,875 (30)	18,107(25)	19,021 (25)	19,238 (22)
Social Services	21,539 (36)	25,473 (37)	28,061(38)	29,743(38)	33,726 (40)
Grants-in-aid and contributions	293	424(1)	390(1)	222(1)	0
11. Capital Expenditure	6,908	6,863	13,538	15,307	17,666
Plan	6,624 (96)	6,559 (96)	0	0	0
Non-plan	284 (4)	304 (4)	0	0	0
General Services	460 (7)	399 (6)	481(4)	715 (5)	586 (3)
Economic Services	4,908 (71)	4,877 (71)	9,884(73)	10,787 (70)	13,846 (79)
Social Services	1,540 (22)	1,587 (23)	3,173(23)	3,805 (25)	3,234 (18)
12. Disbursement of Loans and Advances	13,250	4,515	1,395	756	1,309
13. Total (10+11+12)	79,394	79,781	88,190	93,218	1,03,823
14. Repayments of Public Debt	7,215	5,276	6,339	17,184	15,776
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,039 (98)	5,090 (96)	6,074(96)	16,480 (96)	14,250 (90)
Net transactions under Ways and Means Advances and Overdraft	-	-	79(1)	505 (3)	1,262 (8)
Loans and Advances from Government of India	176 (2)	186 (4)	186(3)	199 (1)	264 (2)
15. Appropriation to Contingency Fund	-	-	-	-	0
16. Total disbursement out of Consolidated Fund (13+14+15)	86,609	85,057	94,529	1,10,402	1,19,599
17. Contingency Fund disbursements	63	80	27	12	0
18. Public Accounts disbursements	28,650	29,276	31,171	37,386	42,171
19. Total disbursement by the State (16+17+18)	1,15,322	1,14,413	1,25,727	1,47,800	1,61,770

	2015-16	2016-17	2017-18	2018-19	2019-20
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)11,679	(-)15,906	(-)10,562	(-) 11,270	(-) 16,990
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-)31,479	(-)26,285	(-)19,114	(-) 21,912	(-) 30,518
22. Primary Deficit (-)/surplus (+) (21+23))	(-)23,195	(-)15,743	(-)7,153	(-) 8,361	(-) 14,930
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	8,284	10,542	11,961	13,551	15,588
24. Financial Assistance to local bodies etc.	10,766	12,647	9,844	10,078	11,337
25. Ways and Means Advances (WMA)/Overdraft availed (days)	0	0	79(2)	505(4)	1,262 (11)
26. Interest on WMA/Overdraft	0	0	0.02	0.29	0.42
27. Gross State Domestic Product (GSDP) ¹	4,95,504	5,61,610	6,49,592	7,34,163	8,31,610
28. Outstanding Fiscal liabilities (year-end)	1,20,718	1,46,371	1,64,076	1,84,216	2,15,562
29. Outstanding guarantees including interest and guarantee fee (year-end)	16,886	8,260	14,187	18,273	20,770
30. Number of incomplete projects	18	14	25	23	26
31. Capital blocked in incomplete projects (₹ in crore)	98.65	199.17	167.14	127.30	221.57
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.062	0.061	0.063	0.058	0.051
Own Non-Tax Revenue/GSDP	0.010	0.011	0.014	0.011	0.009
Central Transfers/GSDP	0.011	0.012	0.011	0.011	0.009
II Expenditure Management					
Total Expenditure/GSDP	0.160	0.142	0.136	0.127	0.125
Total Expenditure/Revenue Receipts	1.669	1.520	1.407	1.415	1.530
Revenue Expenditure/Total Expenditure	0.746	0.857	0.831	0.828	0.817
Expenditure on Social Services/Total Expenditure	0.291	0.339	0.354	0.360	0.356
Expenditure on Economic Services/Total Expenditure	0.297	0.323	0.317	0.320	0.319
Capital Expenditure/Total Expenditure	0.087	0.086	0.154	0.164	0.170
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.081	0.081	0.148	0.157	0.165
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-)0.024	(-)0.028	(-)0.016	(-)0.015	-0.020
Fiscal deficit/GSDP	(-)0.064	(-)0.047	(-)0.029	(-)0.030	-0.037
Primary Deficit (surplus)/GSDP	(-)0.047	(-)0.028	(-)0.011	(-)0.011	-0.018
Revenue Deficit/Fiscal Deficit	0.371	0.605	0.553	0.514	0.557
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.24	0.26	0.25	0.25	0.26
Fiscal Liabilities/RR	2.538	2.788	2.617	2.796	3.177
V Other Fiscal Health Indicators					
Return on Investment	15.89	5.89	7.53	56.60	87.01
Financial Assets/Liabilities	0.67	0.62	0.60	0.58	0.56

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

Appendix 2.3
(Reference: Paragraph 2.3.2.2 (iv); Page 22)
Arrears of revenue as on 31 March 2020 in some principal heads of revenue receipts

(₹ in crore)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2020	Amount outstanding for more than five years as on 31 March 2020	Status of recovery as intimated by the Department											
				Stayed by Court	Stayed by Govt.	Insolvent dealer	To be written off	Rectification/ Review/ Appeal	Cases in Court	Other reasons	Official Liquidator/ BIFR ²	Inter-State arrears	Inter-District arrears	In Installments	At different stage of action
1	Taxes on sales, trade/VAT etc.	30,717.17	4,934.61	1,345.21	1,126.74	18.11	138.36	4,260.95	2,888.50	3,940.62	1,426.04	3,278.28	90.02	178.03	12,026.31
2	State Excise	310.48	196.28	14.37	0.47	0.93	3.99	--	16.52	35.00	1.33	34.11	49.69	0.01	154.06
3	Tax on entry of goods into local areas (Local Area Development Tax)	206.32	147.96	197.10	--	--	--	--	0.07	--	--	--	--	--	9.15
4	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.69	11.69	2.76	--	--	0.01	--	--	--	--	--	--	--	8.92
5	Non-ferrous mining and metallurgical industries	985.44	61.18	38.01	--	--	0.09	--	--	--	--	--	--	--	947.34
6	Taxes and duties on electricity	325.20	179.30												
7	Police	127.98	40.91												
	Total	32,684.28	5,571.93												

₹ 324.20 crore was pending from consumers of Dakshin Haryana Bijli Vitran Nigam Limited (DHBVNLI)/Uttar Haryana Bijli Vitran Nigam Limited (UHBVNLI) and ₹ 1.00 crore was pending against M/S Haryana Concast, Hisar.

₹ 7.38 crore was due from Indian Oil Corporation Limited (IOCL) up to 31 March 2007. The matter of recovery from IOCL in Haryana State was pending at the level of State Government. ₹ 0.29 crore was recoverable from Bhakra Beas Management Board, Faridabad and ₹ 120.31 crore was recoverable from other States for election duties and Law and Order duty in other States.

Source: Information provided by State Excise and Taxation Department

Appendix 2.4**(Reference: Paragraph 2.4.3.2 (iv); Page 38)****Government Investment as per Finance Accounts vis-à-vis records of Public Sector Undertakings****(₹ in crore)**

Sr. No.	Name of PSU	As per Finance Accounts	As per Company Accounts	Difference
1.	Haryana Financial Corporation	204.22	202.01	(-)2.21
2.	Dakshin Haryana Bijli Vitran Nigam Limited	9,412.21	13,287.04	3,874.83
3.	Haryana Power Generation Corporation Limited, Panchkula	3,341.03	2,940.84	(-) 400.19
4.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh	48.06	47.22	(-)0.84
5.	Haryana Dairy Development Corporation Limited, Chandigarh	4.77	5.57	0.80
6.	Haryana Scheduled Castes and Finance Development Corporation	33.84	26.14	(-)7.70
7.	Haryana Police Housing Corporation	69.82	25.00	(-)44.82
8.	Haryana Roadways Engineering Corporation Limited, Gurugram	8.36	6.80	(-)1.56
9.	Haryana Seed Development Corporation Limited, Chandigarh	2.74	2.76	0.02
10.	Haryana State Electronics Development Corporation Limited, Chandigarh	9.90	9.89	(-)0.01
11.	Haryana State Handloom and Handicraft Corporation Limited, Chandigarh	2.62	2.65	0.03
12.	Haryana State Industrial Development Corporation Limited, Chandigarh	76.10	72.36	(-)3.74
13.	Haryana State Roads and Bridges Development Corporation limited, Chandigarh	70.12	122.04	51.92
14.	Haryana State Small Industries and Export Corporation Limited, Chandigarh	1.40	1.81	0.41
15.	Haryana Tanneries Limited, Jind	0.22	1.17	0.95
16.	Haryana Tourism Corporation Limited, Chandigarh	Nil	37.76	37.76
17.	Haryana Vidyut Parsaran Nigam Limited Panchkula	3,512.16	4,124.74	612.58
18.	Haryana Women Development Corporation Limited, Chandigarh	14.86	15.51	0.65
19.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula	11,000.75	15,100.34	4,099.59
20.	Haryana Mass Rapid Transport Corporation	Nil	14.40	14.40
21.	Haryana Medical Services Limited	Nil	5.00	5.00
22.	Haryana Rail Infrastructure Development Corporation Limited	Nil	19.22	19.22
	Total	27,813.18	36,070.27	8,257.09

Source: Finance Accounts 2019-20 and PSU Accounts upto finalisation of Accounts

Appendix 2.5

(Reference: Paragraph 2.4.3.2 (vi); Page 40)

Detail of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
1.	Metro link from Sikanderpur station to NH-8 Gurgaon	HMRTCL (Rapid Metro Gurgaon South Ltd.)	1,088.00	BOT	16.07.2009	14.11.2013
2.	Construction of Kundli Manesar Palwal (KMP) Expressway	HSIIDC (M/s Essel Infraproject Ltd.)	1,863.00	BOT	31.07.2015 (Date of Start 24.08.2016)	04.12.2018 (Provisional commercial operation)
3.	Metro link from Delhi Metro Sikanderpur to Sector 56, Gurgaon	HMRTCL	2,143.00	DBFOT	1 October 2012	31.03.2017
4.	JKTPL of Haryana Vidyut Parsaran Nigam limited	Joint Venture of Kalptru Power Trans Ltd. and Techno electric and Engg.	382.00	DBFOT (Design, Build, Finance, Operate and Transfer base)	14.05.2010	12.03.2012
5.	Bus Stand, NIT Faridabad.	DGST (M/s Pacific Retail Counters)	110.94	DBOFT	14.06.2018	Two years after approval of plan and handover of site.
6.	Development of 2 laning with paved shoulder of Firozpur Jhirka Biwani Road (0.00 to 14.28 Km.) in the State of Haryana	PWD (B&R)	94.00	DBFOT (toll) 23.06.2016		Completed
7.	Maintenance of Gurgaon, Faridabad and Ballabgarh Sohna Road (length 66.185 Km)	PWD (B&R)	180.00	BOT		Project is in operational stage.
8.	Upgradation of 1396 Government ITI's	Skill Development and industrial Training Department	130.00	-	2007-2012	2018-19 as per new approved IDP (Institute Development Plan 2018-19) ₹ 13.24 crore revenue generated as on 31.08.2020
9.	Radiological services	Health	Nil	DFO and M	Project started from 7/2014 in phased manner for District Hospitals	CT Scan services Functional in 17 Districts and MRI facilities in 4 Districts.
10.	Haemodialysis	Health	Nil	DFO and M	From 2017 onwards	Services functional in 18 Districts and in three Districts in pipe line (Kurukshetra, Mewat, Ambala City).
11.	Cathlab Services	Health	Nil	DFO and M	March 2016 for 4 Districts Hospitals	Services are functional in four Districts Hospitals.
12.	Construction of Gurgaon Recreation Park	HSIIDC	230.00	Joint Venture	01 April 2004	The company sought the permission to sell the hotel block due to losses. The remaining commercial area has not been operational so far.
13.	14 Projects for Development of Integrated Solid Waste Management in Haryana State	Urban local Bodies	1,627.62	BOOT	-	Out of 14 projects, two projects under implementation and likely to complete in September 2019. Bid evaluation for one project has been done and the project shall be awarded soon. Tenders in respect of projects invited in next three months. Tenders in four projects were invited in January 2018 and single bid is received in each project. Decision on retendering is pending for approval.
Total			7,848.56			

Appendix 3.1

(Reference: Paragraph 3.3.1; Page 63)

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

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Total provision
Revenue Voted					
1	1-Vidhan Sabha	78.70	11.14	77.99	11.85
2	4-Revenue	1,431.07	9.45	1,058.31	382.21
3	6-Finance	10,584.69	14.43	9,064.73	1,534.39
4	7-Planning and Statistics	52.30	0.65	34.71	18.24
5	9-Education	13,941.98	378.12	13,632.85	687.25
6	11-Sports and Youth Welfare	382.94	24.07	292.08	114.93
7	12-Art and Culture	38.42	95.71	11.76	122.37
8	15-Local Government	4,021.68	1,438.35	3,196.37	2,263.66
9	16-Labour	54.58	4.00	51.90	6.68
10	18-Industrial Training	519.12	140.00	457.47	201.65
11	19-Welfare of SCs and BCs	508.81	5.02	287.19	226.64
12	20-Social Security and Welfare	6,663.30	21.41	6,653.06	31.65
13	21-Women and Child Development	1,352.88	70.50	1,014.11	409.27
14	22-Welfare of Ex-Servicemen	242.02	56.55	122.86	175.71
15	24-Irrigation	1,724.65	0.50	1,459.65	265.50
16	26-Mines and Geology	130.15	4.75	112.53	22.37
17	27-Agriculture	2,721.80	335.00	1,513.84	1,542.96
18	29-Fisheries	73.26	1.00	51.75	22.51
19	30-Forest and Wild Life	505.64	6.54	333.79	178.39
20	32-Rural and Community Development	4,898.60	383.14	3,940.38	1,341.36
21	34-Transport	2,387.02	50.00	2,049.85	387.17
22	36-Home	4,663.39	100.00	4,447.94	315.45
23	37-Elections	175.64	129.40	133.93	171.11
24	38-Public Health and Water Supply	2,136.73	16.06	1,807.77	345.02
25	40-Energy and Power	7,366.92	1,500.00	7,028.67	1,838.25
26	41-Electronics and IT	152.75	4.20	54.50	102.45
27	42-Administration of Justice	870.32	40.22	624.09	286.45
28	43-Prisons	277.27	3.00	220.01	60.26
	Total	67,956.63	4,843.21	59,734.09	13,065.75
Capital (Voted)					
29	3-General Administration	0.00	12.50	0.00	12.50
30	8-Buildings and Roads	4,008.64	459.76	2,970.57	1,497.83
31	13-Health	474.36	220.00	322.58	371.78
32	14-Urban Development	1,300.00	500.00	883.72	916.28
33	21-Women and Child Development	144.10	1.67	17.93	127.84
34	24-Irrigation	1,549.94	260.00	1,333.08	476.86
35	34-Transport	297.11	255.00	64.04	488.07
36	45-Loans and Advances	1,407.27	275.00	1,309.25	373.02
	Total	9,181.42	1,983.93	6,901.17	4,264.18
Capital (Charged)					
37	24-Irrigation	70.00	35.00	67.74	37.26
	Total	70.00	35.00	67.74	37.26
	Grand Total	77,208.05	6,862.14	66,703.00	17,367.19

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

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Expenditure	Saving out of Total provision
Revenue (Voted)					
1	2-Governor and Council of Ministers	160.53	39.07	166.27	33.33
2	3-General Administration	313.42	62.85	337.67	38.60
3	5-Excise and Taxation	222.71	24.81	224.48	23.04
4	10-Technical Education	482.72	105.00	529.49	58.23
5	13-Health	4,392.73	467.81	4,472.21	388.33
6	17-Employment	360.20	110.00	400.45	69.75
7	35-Tourism	9.12	15.00	22.63	1.49
8	39-Information and Publicity	186.10	75.00	230.42	30.68
	Total	6,127.53	899.54	6,383.62	643.45
Revenue (Charged)					
9	3-General Administration	15.62	15.81	24.54	6.89
10	42-Administration of Justice	145.96	17.99	157.04	6.91
	Total	161.58	33.80	181.58	13.80
Capital (Voted)					
11	11-Sports and Youth Welfare	50.00	20.00	55.39	14.61
12	23-Food and Supplies	13,596.40	1,509.46	14,107.10	998.76
	Total	13,646.40	1,529.46	14,162.49	1,013.37
Capital (Charged)					
13	8-Buildings and Roads	30.00	30.00	56.47	3.53
	Total	30.00	30.00	56.47	3.53
	Grand Total	19,965.51	2,492.80	20,784.16	1,674.15

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

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Expenditure	Excess over Total provision
Revenue (Voted)					
1	8-Buildings and Roads	1,145.33	27.45	1,299.77	126.99
2	23-Food and Supplies	430.84	1.50	458.73	26.39
	Total	1,576.17	28.95	1,758.50	153.38

Appendix 3.2

(Reference: Paragraph 3.3.2 (i); Page 64)

Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case

(₹ in crore)

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Saving
Revenue (Voted)						
1	4-Revenue	1,431.07	9.45	1,440.52	1,058.31	382.21
2	6-Finance	10,584.69	14.43	10,599.12	9,064.73	1,534.39
3	9-Education	13,941.98	378.12	14,320.10	13,632.85	687.25
4	11-Sports and Youth Welfare	382.94	24.07	407.01	292.08	114.93
5	12-Art and Culture	38.42	95.71	134.13	11.76	122.37
6	13-Health	4,392.73	467.81	4,860.54	4,472.21	388.33
7	14-Urban Development	583.02	0.00	583.02	105.69	477.33
8	15-Local Government	4,021.68	1,438.35	5,460.03	3,196.37	2,263.66
9	18-Industrial Training	519.12	140.00	659.12	457.47	201.65
10	19-Welfare of SCs and BCs	508.81	5.02	513.83	287.19	226.64
11	21-Women and Child Development	1,352.88	70.50	1,423.38	1,014.11	409.27
12	22-Welfare of Ex-Servicemen	242.02	56.55	298.57	122.86	175.71
13	24-Irrigation	1,724.65	0.50	1,725.15	1,459.65	265.50
14	27-Agriculture	2,721.80	335.00	3,056.80	1,513.84	1,542.96
15	28-Animal Husbandry and Dairy Development	1,006.48	0.00	1,006.48	823.37	183.11
16	30-Forest and Wild Life	505.64	6.54	512.18	333.79	178.39
17	32-Rural and Community Development	4,898.60	383.14	5,281.74	3,940.38	1,341.36
18	34-Transport	2,387.02	50.00	2,437.02	2,049.85	387.17
19	36-Home	4,663.39	100.00	4,763.39	4,447.94	315.45
20	37-Elections	175.64	129.40	305.04	133.93	171.11
21	38-Public Health and Water Supply	2,136.73	16.06	2,152.79	1,807.77	345.02
22	40-Energy and Power	7,366.92	1,500.00	8,866.92	7,028.67	1,838.25
23	41-Electronics and IT	152.75	4.20	156.95	54.50	102.45
24	42-Administration of Justice	870.32	40.22	910.54	624.09	286.45
	Total	66,609.30	5,265.07	71,874.37	57,933.41	13,940.96
Revenue Charged						
25	6-Finance	16,799.62	0.00	16,799.62	15,588.01	1,211.61
	Total	16,799.62	0.00	16,799.62	15,588.01	1,211.61
Capital Voted						
26	7-Planning and Statistics	409.28	0.00	409.28	236.89	172.39
27	8-Buildings and Roads	4,008.64	459.76	4,468.40	2,970.57	1,497.83
28	9-Education	100.00	0.00	100.00	0.00	100.00
29	13-Health	474.36	220.00	694.36	322.58	371.78
30	14-Urban Development	1,300.00	500.00	1,800.00	883.72	916.28

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Saving
31	21-Women and Child Development	144.10	1.67	145.77	17.93	127.84
32	23-Food and Supplies	13,596.40	1,509.46	15,105.86	14,107.10	998.76
33	24-Irrigation	1,549.94	260.00	1,809.94	1,333.08	476.86
34	32-Rural and Community Development	300.00	0.00	300.00	28.59	271.41
35	34-Transport	297.11	255.00	552.11	64.04	488.07
36	36-Home	410.00	0.00	410.00	229.70	180.30
37	38-Public Health and Water Supply	1,470.58	0.00	1,470.58	1,173.72	296.86
38	45-Loans and Advances	1,407.27	275.00	1,682.27	1,309.25	373.02
	Total	25,467.68	3,480.89	28,948.57	22,677.17	6,271.40
Capital (Charged)						
39	Public Debt	20,257.15	0.00	20,257.15	15,775.51	4,481.64
	Total	20,257.15	0.00	20,257.15	15,775.51	4,481.64
	Grand Total	1,29,133.75	8,745.96	1,37,879.71	1,11,974.10	25,905.61

Appendix 3.3

(Reference: Paragraph 3.3.2 (ii); Page 66)

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

(₹ in crore)

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Expenditure	Saving	Percentage savings over budget
Revenue (Voted)					
1	Grant No. 14-Urban Development				
(i)	2217-Urban Development, 80-General, 800-Other Expenditure, 87-Grant-in-aid Haryana Shehri Vikas Pradhikaran for NCR satellite around Delhi	520.00	43.06	476.94	92
2	15-Local Government				
(i)	2217-Urban Development, 80-General, 001-Direction and Administration., 91-Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB-PLO-REV)	987.00	Nil	987.00	100
(ii)	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc., 97-Grant-in-aid to Municipal Corporations on the recommendations of Central Finance Commission	576.91	452.55	124.36	22
(iii)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 87-Smart City	400.00	7.00	393.00	98
(iv)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils	346.00	186.67	159.33	46
(v)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 94-Rajiv Awas Yojana renamed as Pradhan Mantri Awas Yojana Urban (PMAY-U)	215.00	15.03	199.97	93
(vi)	2217-Urban Development, 80-General, 789-Special Component Plan for Scheduled Castes, 92-Grant-in-aid to Municipalities for SC Component State Finance Commission Devolution	430.00	301.00	129.00	30
(vii)	2217-Urban Development, 80-General, 793-Special Central Assistance for Scheduled Castes Component Plan, 99-SC Component under Rajiv Awas Yojana Renamed as SC Component under Pradhan Mantri Awas Yojana	140.00	7.92	132.08	94
(viii)	2217-Urban Development, 80-General, 800-Other Expenditure, 83-Grant-in-aid to Municipal Committees on the recommendations of State Finance Commission	770.00	635.42	134.58	17
3	18-Industrial Training				
(i)	2230-Labour, Employment and Skill Development, 03-Training, 001-Direction and Administration, 90-Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-REV)	140.00	Nil	140.00	100
4	19-Welfare of SCs and BCs				
(i)	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 277-Education, 99-Post Matric Scholarships to Scheduled Castes	172.31	30.30	142.01	82
5	24-Irrigation				
(i)	2705-Command Area Development, 190-Assistance to Public Sector and Other Undertakings, 95-Area Development Programme for Canal Area (50 per cent Basis)	205.00	90.75	114.25	56

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Expenditure	Saving	Percentage savings over budget
6	27-Agriculture				
(i)	2401-Crop Husbandry, 001-Direction and Administration, 94-Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO-REV)	330.00	Nil	330.00	100
(ii)	2401-Crop Husbandry, 109-Extension and Farmers' Training, 78-Sub Mission on Agriculture Mechanisation	200.00	36.69	163.31	82
(iii)	2401-Crop Husbandry, 109-Extension and Farmers' Training, 80-Scheme for Rashtriya Krishi Vikas Yojana	350.00	92.37	257.63	74
(iv)	2401-Crop Husbandry, 119-Horticulture and Vegetable Crops, 54-On Farm and Marketing Support to Horticulture Farmers	100.00	Nil	100.00	100
(v)	2402-Soil and Water Conservation, 102-Soil Conservation, 77-National Mission on Sustainable Agriculture	160.26	0.80	159.46	99
7	32-Rural and Community Development				
(i)	2505- Rural Employment, 02-Rural Employment Guarantee Scheme, 101-National Rural Employment Guarantee Scheme, 99- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	220.00	110.14	109.86	50
(ii)	2515-Other Rural Development Programmes, 001-Direction and Administration, 96-Performance Linked Outlay (PLO) for Rural Development and Panchayat (RUD-PLO-REV)	372.34	Nil	372.34	100
(iii)	2515-Other Rural Development Programmes, 106-Provision of Urban Amenities in Rural Areas, 99-Vidhayak Adarsh Gram Yojana (VAGY)	180.20	66.35	113.85	63
8	37-Election				
(i)	2015-Elections, 101-Election Commission, 97-Performance Linked Outlay (PLO) of State Election Commission Haryana (SEC-PLO-REV)	129.40	Nil	129.40	100
Capital (Voted)					
9	34-Transport				
(i)	5055-Capital Outlay on Road Transport, 050-Lands and Buildings, 76-Performance Linked Outlay (PLO) for Transport (TRA-PLO-CAP)	255.00	Nil	255.00	100

Appendix 3.4**(Reference: Paragraph 3.4.3 (i); Page 70)****Detail of the schemes for which provision of ₹ one crore and above was made in budget estimate but withdrawn in revised estimates****(₹ in crore)**

Sr. No	Department Name	Scheme Name	Budget Estimate	Revised Estimate
1	Horticulture	On-Farm and Marketing Support to Horticulture Farmers	100.00	-
2	Registrar, Co-operative Societies, Haryana	Haryana State Co-operative Agriculture and Rural Development Bank Chandigarh	1.00	-
3		Government contribution to the share capital to Primary Co-operative and Agriculture Rural Development	1.00	-
4	Information Technology, Electronics and Communication Department	Subsidy for units set-up under Start-up and IT and ESDM Policy	20.00	-
5	Science and Technology	Micro-propagation of high quality Planting material through Tissue Culture Technology	2.47	-
6	Sports and Youth Welfare	Panchayati Yuva Krida and Khel Abhiyan (PYKKA) Renamed as Khelo India-National Programme for Development of Sports-Central Sector Scheme Grant-in-aid	8.00	-
7		Infrastructure Scheme	4.00	-
8	Skill Development and Industrial Training Department	Skill Strengthening for Industrial Value Enhancement (STRIVE)	10.00	-
		Total	146.47	-

Source: Director, Economic and Statistical Analysis Department

Appendix 3.5

(Reference: Paragraph 3.4.3 (ii); Page 70)

Detail of the schemes for which provision of ₹ five crore and above was reduced in revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Budget Estimate	Revised Estimate
1	Agriculture and Farmer Welfare	Loan to Haryana Warehousing Corporation for the Construction of Rural Godowns (NABARD)	18.00	5.00
2		National Mission on Sustainable Agriculture for Scheduled Castes farmers	30.00	0.01
3	Rural Development	DRDA Administration	10.00	6.00
4		Scheme for the Construction/Upgradation of Houses for Scheduled Castes and Scheduled Tribe Freed bonded labour under Indira Awas Yojana Renamed as Pradhan Mantri Awas Yojana (PMAY)	45.00	26.00
5		Scheme for the National Rural Employment Guarantee for Scheduled Castes	53.50	20.00
6	Land Records	National Land Records Modernisation Programme -Survey/ resurvey and Modern Record Rooms	9.40	2.00
7	Development and Panchayat	Scheme for Swarn Jayanti Maha Gram Vikas Yojana (SMAGY)-Normal Plan	10.00	0.01
8		Rajiv Gandhi Panchayat Sashakti Karan Abhiyan (RGPSA) Renamed as Rashtriya Gram Swaraj Abhiyan (RGSA)	40.00	10.00
9	Irrigation and Water Resources	Dam and Appurtenant works	10.00	0.01
10		Construction of Canal (SYL)	100.00	0.01
11		Restoration capacity of B.M.L	7.00	4.00
12		Micro Irrigation under Irrigation Efficiency Scheme under NABARD	10.00	0.01
13		Construction of Canals (Mewat)	10.00	0.50
14	Power	Loan to HPGCL from NABARD under RIDF Schemes	53.86	1.00
15	Science and Technology	Setting up of Science City at Sonapat	20.00	0.01
16	Economic and Statistical Analysis	Swarn Jayanti Haryana Institute for Fiscal Management	10.00	1.50
17		Swarn Jayanti Haryana Institute for Fiscal Management	9.28	0.10
18	Education (Elementary)	Expansion of Facilities Classes VI- VIII (Full time)	100.00	9.69
19	Education (Secondary)	Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar	13.00	0.01
20		Construction of Senior Secondary and High Schools Building under NABARD	100.00	30.00
21	Directorate of Fire Services	Strengthening of Fire Services	25.00	0.01
22	Urban Local Bodies	Scheme for Compensation of loss of commercial property of small shopkeepers because of natural disasters	5.00	0.01
23		Scheme for upgradation of Choupals/Community Centres in the Municipalities of the State.	7.40	1.00
24		Shifting of Milk Dairies	6.00	1.00
25	Public Relations	Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula	10.00	0.01

Sr. No.	Department Name	Scheme Name	Budget Estimate	Revised Estimate
26	Welfare of SCs and BCs	Nanaji Deshmukh scheme for construction of Hostels	5.00	0.01
27		Pre-Matric Scholarship to Scheduled Castes students scheme	20.00	4.00
28		Post-Matric Scholarships to Scheduled Castes	50.00	15.00
29	Social Justice and Empowerment	Establishment of research centre/special school and recreation centre for the disabled	10.00	0.10
30		Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY)	20.00	1.00
31	Women and Child Development	Setting up of Anganwadi Training Centres (UDISHA Project)	5.00	1.00
32	Skill Development and Industrial Training	Pradhan Mantri Kaushal Vikas Yojana	32.33	6.00
33	PWD (Buildings and Roads)	Construction of office building for State Vigilance Bureau.	20.00	3.50
34		Treasury and Accounts Administration	5.00	0.10
		Total	879.77	148.60

Source: Director, Economic and Statistical Analysis Department

Appendix 3.6

(Reference: Paragraph 3.4.3 (iii); Page 70)

Detail of the schemes for which provision of ₹ one crore and above was made in budget estimate and revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Name of Department	Scheme Name	Budget Estimate	Revised Estimate
1	Animal Husbandry and Dairying	Scheme for implementation of National Livestock Mission	3.50	3.50
2		Scheme for implementation of National Livestock Mission for SCs	1.50	1.50
3	Rural Development	Saansad Adarsh Gram Yojana	2.50	2.50
4	Technical Education	Supply of Free Books for Scheduled Castes	1.00	1.00
5		Modernisation of existing Polytechnic	1.50	1.50
6		Setting up of new Government Polytechnics in the State.	4.00	4.00
7	Cultural Affairs	Promotion of Modern Indian Language and Literature-Setting up of History and Culture Academy	1.50	1.50
8	Welfare of SCs, STs and Other BCs	Pre-matric scholarship to B.C. Students	3.00	3.00
9	Women and Child Development	Construction of Anganwadi Centres-NABARD Contribution	15.00	15.00
10	Skill Development and Industrial Training	Up-Gradation of ITIs into Model ITIs	1.00	1.00
11		Up-Gradation of ITIs into Model ITIs	4.00	4.00
12		Hospitality Education in ITIs	1.03	1.03
		Total	39.53	39.53

Source: Director, Economic and Statistical Analysis Department

Appendix 3.7**(Reference: Paragraph 3.4.3 (iv); Page 70)**

Detail of the schemes where budget estimates of ₹ one crore and above were enhanced, but expenditure was less than 80 per cent of original provision

(₹ in crore)

Sr. No.	Name of Department	Scheme Name	Budget Estimate	Revised Estimate	Actual Expenditure	Expenditure w.r.t Budget Estimate (In per cent)
1	Agriculture and Farmer Welfare	Scheme for providing Assistance on adoption of Water Saving Technology	3.50	8.50	2.07	59.14
2	Fisheries	Scheme for the Development of Water logged Area in Aquaculture Estate/Renamed as Development of Water Logged Area	1.46	4.00	0.54	36.99
3	Development and Panchayat	Matching Grant-in-aid for Development works (Govt Share)	1.00	1.20	0.58	58.00
4		Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan	120.00	190.00	87.67	73.06
5		Scheme for Sanitation under Swachh Bharat Mission (Gramin)-for SCs	50.00	71.00	33.05	66.10
6	Education (Higher)	Opening of New Girls NCC Battalion Unit at Hisar	1.00	1.01	0.66	66.00
7	Archaeology and Museums	Protection/Preservation Development of Ancient Monuments Sites	10.57	98.05	2.06	19.49
8	Public Relations	Promotion of Modern Indian Language and Literature-Setting up of Punjabi Academy	1.00	2.00	0.70	70.00
9		Promotion of Modern Indian Language and Literature -Setting up of "Hali Urdu" Academy in the State	1.00	1.50	0.45	45.00
10	Skill Development and Industrial Training	Skill Strengthening for Industrial Value Enhancement (STRIVE)	12.25	15.45	3.95	32.24
		Total	201.78	392.71	131.73	65.28

Source: Director, Economic and Statistical Analysis Department

Appendix 3.8

(Reference: Paragraph 3.4.3 (v); Page 70)

Detail of the schemes (₹ five crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised estimate

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual expenditure (AE)	Percentage of AE against RE
1	Agriculture and Farmer Welfare	Scheme for Promotion of crops diversification	30.00	12.00	9.00	75.00
2		Scheme for constitution of Haryana Kisan Ayog	5.00	2.62	1.70	64.89
3		Soil Health Cards Scheme	16.50	12.00	5.10	42.50
4		National Mission on Sustainable Agriculture	160.26	16.50	0.80	4.85
5	Horticulture	Bhavantar Bharpayee Yojana in Haryana State	25.00	8.00	5.00	62.50
6	Animal Husbandry and Dairying	Veterinary Infrastructure Construction in the State Under RIDF-VIII	20.00	10.00	5.00	50.00
7	Fisheries	Scheme for the Ornamental Fisheries	5.00	3.71	2.36	63.61
8	Rural Development	Integrated Waste Land Development Management Project	10.00	6.00	4.25	70.83
9		Integrated Rural Development Programme including SGSY Renamed as National Rural Livelihoods Mission (NRLM/Aajeevika)-Normal Plan	75.00	60.00	32.34	53.90
10		Scheme for the Swarnajayanti Gram Sarozgar Yojana for Schedules Castes Renamed as National Rural Livelihoods Mission (NRLM/Aajeevika)	75.00	60.00	32.34	53.90
11		Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)-Normal Plan	220.00	160.00	110.14	68.84
12	Shivalik Development Board	GIA for Development of Shivalik Area	15.00	12.00	3.75	31.25
13	New and Renewable Energy	Installation of Solar Water Pumping System in the State	400.00	20.00	10.92	54.60
14		Purchase and Installation of Solar Panel and Allied Equipment - Installation of Solar Power Plants in Goshalas in the State	9.19	7.00	4.63	66.14
15	Information Technology, Electronics and Communication	IT Plan for Haryana	67.50	40.00	13.50	33.75
16	Transport Commissioner	Purchase of land and Construction of building for Regulatory wing	30.00	1.00	0.15	15.00
17	Tourism	Development of Tourist Facilities along with main highways in Haryana	13.00	7.50	5.58	74.40
18		Tourist Facilities at Suraj Kund	5.00	3.00	2.34	78.00
19	Education (Elementary)	Monthly Stipend to BC-A students in Classes I-VIII	60.00	50.00	35.10	70.20
20		Monthly Stipend to BPL students in classes I-VIII	7.00	6.00	3.52	58.67

Sr. No.	Department Name	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual expenditure (AE)	Percentage of AE against RE
21	Education (Secondary)	Monthly Stipend to BC-A students in Classes IX-XII	40.00	25.00	19.52	78.08
22		Monthly Stipend to BPL students in Classes IX-XII	6.00	5.00	2.39	47.80
23	Archaeology and Museums	Setting up of State Archaeological Museum	10.00	0.29	0.16	55.17
24	Technical Education	Setting up of Indian Institute of Information Technology (IIIT), Killohard, Sonapat.	10.00	7.33	5.80	79.13
25	Medical Education and Research	Establishment of Nursing School/ College/ MPHW Male	10.00	1.50	0.61	40.67
26		Establishment of Kalpana Chawla Medical University of Health Sciences at Kutail Karnal renamed as University of Health Sciences, Karnal	10.00	1.00	0.50	50.00
27		Construction works of New Government Medical College at Bhiwani	100.00	1.00	0.00 ¹	0.24
28	Family Welfare	Training of A.N.Ms	9.35	7.50	5.83	77.73
29	Health	Ayushman Bharat Haryana Health Protection Mission	150.00	105.00	42.00	40.00
30	AYUSH	Shri Krishna Ayush University, Kurukshetra	100.00	18.00	11.93	66.28
31	Police	Haryana Cadet Corps	6.68	3.00	1.91	63.67
32		Purchase of Equipment	34.00	10.00	7.47	74.70
33	Urban Local Bodies	Scheme for Upgradation of Choupals/Community Centres in the Municipalities of the State	9.00	5.00	1.32	26.40
34		Development of Scheduled Caste Basties Renamed as Dean Dayal Upadhaya Sewa Basti Utthaan	50.00	35.00	22.50	64.29
35		Smart City	400.00	100.00	7.00	7.00
36		Pradhan Mantri Awas Yojana - Urban (PMAY-U)	155.00	80.00	15.03	18.79
37		SC Component under Rajiv Awas Yojana Rename as SC Component under Pradhan Mantri Awas Yojana	100.00	40.00	7.92	19.80
38	Town and Country Planning	Swarn Jayanti Haryana Urban Infrastructure Development Scheme renamed as Mangal Nagar Vikas Yojana	1300.00	1200.00	883.72	73.64
39	Cultural Affairs	Promotion of Cultural Activities	15.64	8.77	3.73	42.53
40	Public Relations	Promotion of Modern Indian Language and Literature - Assistance to Haryana Sahitya Academy	6.00	5.10	3.35	65.69
41	Welfare of SCs and BCs	Financial Assistance for higher competitive/entrance exam to SC student	10.00	7.00	3.24	46.29

¹ ₹ 24,000

Sr. No.	Department Name	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual expenditure (AE)	Percentage of AE against RE
42	PWD (Buildings and Roads)	Purchase of Institutional plot for construction of building of Directorate and field offices in Haryana Renamed as Purchase of Institutional plot for construction of building of Directorate (Swarn Jayanti)	15.00	10.00	0.24	2.40
43	Social Justice and Empowerment	Control of Drug Trafficking and setting up de-addiction centre in Haryana	10.00	2.00	1.01	50.50
44		Rajiv Gandhi Pariwar Bima Yojana	7.50	5.00	2.12	42.40
45	Women and Child Development	Future Security Scheme of Insurance for Anganwadi Workers/Helper	5.30	4.85	3.24	66.80
46		Construction of Anganwadi Centres-State Contribution	80.00	10.00	6.43	64.30
47		Mahila Shakti Kendra	5.60	1.00	0.25	25.00
48	Skill Development and Industrial Training Department	Establishment of Haryana Skill Development Mission	17.00	10.00	3.40	34.00
49	Food and Drugs Administration Haryana	Construction of Food and Drug Administration Building	13.31	6.00	0.07	1.17
50	PWD (Buildings and Roads)	Administration of Justice	70.00	50.00	20.26	40.52
51	Prisons	Modernisation of Prisons	35.00	13.32	2.05	15.39
		Total	4,038.83	2,274.99	1,372.52	60.33

Source: Director, Economic and Statistical Analysis Department

Appendix 3.9**(Reference: Paragraph 3.4.3 (vi); Page 70)**

Detail of the schemes (₹ one crore and above) for which revised estimate reduced but actual expenditure was more than 20 per cent of the revised estimate

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Budget Estimate	Revised Estimate (RE)	Actual expenditure (AE)	Percentage of AE against RE
1	Agriculture and Farmer Welfare	Providing Soil and Water Testing Services to the Farmers-Normal Plan	3.99	0.70	3.40	485.71
2	Registrar, Co-operative Societies, Haryana	Loan to Housing Co-operatives	1.00	0.50	0.70	140.00
3		Loan to Housing Co-operative for SC Members	1.00	0.50	0.70	140.00
4	New and Renewable Energy	Grid Connected Rooftop SPV Power Plant Programme	50.00	10.00	16.02	160.20
5	Education (Secondary)	Provision of Sports Equipment and Development of playgrounds in Schools	2.00	0.70	0.84	120.00
6		Scouting and Guiding Assistance	3.00	1.00	2.10	210.00
7	Technical Education	For establishing computer lab exclusively for SC students in each Government Aided Polytechnics and Govt. Technical Universities	1.00	0.50	1.00	200.00
8	Police	Office Buildings	110.00	45.00	60.64	134.76
9	Welfare of SCs and BCs	Skill Development Programme in various fields for Scheduled Castes	12.00	1.00	1.68	168.00
		Total	183.99	59.90	87.08	145.38

Source: Director, Economic and Statistical Analysis Department

Appendix 3.10

(Reference: Paragraph 3.4.3 (vii); Page 71)

Detail of the schemes for which provision of ₹ one crore and above was same in original estimates and revised estimates but the expenditure was less than 80 per cent of the provision

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Original/ Revised estimate	Actual Expenditure (AE)	Percentage of AE of provision
1	Agriculture and Farmer Welfare	Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	8.00	2.57	32.13
2	Horticulture	Integrated Horticulture Development Plan Scheme for Scheduled Caste Families	5.00	3.02	60.40
3		Scheme on Micro Irrigation	30.00	5.07	16.90
4	Animal Husbandry and Dairying	Scheme for the Establishment of Gou Seva Aayog	30.00	21.00	70.00
5	Registrar, Co-operative Societies, Haryana	Publicity and Propaganda through Co-operative Development Federation (HARCOFED).	1.60	1.12	70.00
6		Rebate on rate of interest regarding short term Crop loans advanced by Co-operative Banks	100.00	76.89	76.89
7		Share Capital to Central Co-operatives Banks	90.00	10.00	11.11
8		Share Capital to Primary Agriculture Co-operative Societies from National Co-operative Development Corporation	2.00	1.58	79.00
9		Integrated Co-operative Development Project	6.00	3.37	56.17
10		Integrated Co-Operative Development Programme.	6.00	2.51	41.83
11		Rural Development	Vidhayak Adarsh Gram Yojana	180.20	66.35
12	Development and Panchayat	Scheme for Special Development Works in Villages on the recommendations of State Finance Commission	306.00	238.93	78.08
13		Matching Grant-in-aid for Development works (People Share)	1.00	0.32	32.00
14		Haryana Gramin Vikas Yojana	250.00	175.20	70.08
15		Special development works in Rural Area for Schedule Castes on the recommendation of the State Finance Commission	54.00	38.56	71.41
16		Scheme for Haryana Gramin Vikas Yojana (HGVY) for Scheduled Castes	250.00	174.80	69.92
17		Loans to village Panchayat for Revenue Earnings Schemes	1.80	0.15	8.33
18		Community Development	3.10	2.29	73.87
19	Irrigation and Water Resources	Sarasvati River Heritage Development programme	1.00	0.32	32.00

Sr. No.	Department Name	Scheme Name	Original/ Revised estimate	Actual Expenditure (AE)	Percentage of AE of provision
20	Information Technology, Electronics and Communication	National e-Governance Action Plan	15.97	9.30	58.23
21	PWD (Buildings and Roads)	Construction of Bridges and Railway Over Bridges under NABARD Scheme	15.00	10.75	71.67
22	Science and Technology	Grant-in-aid to Science and Technology Council	7.00	0.66	9.43
23	Education (Elementary)	Expansion of facilities Classes I-V (Full time)	2.00	0.87	43.50
24	Education (Higher)	Opening of NSS Cell	1.50	0.44	29.33
25	Education (Secondary)	Providing free bicycle to Scheduled Caste Students in Classes 9 th and 11 th	5.00	3.76	75.20
26		Swarn Jayanti Programme - Swachh Prangan	2.00	1.60	80.00
27		Setting up of Block Institution of Education and Training (BIETs)	2.00	1.38	69.00
28		Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	312.40	243.96	78.09
29	Medical Education and Research	Mukhya Mantri Muft Ilaj Yojana - Kalpana Chawla Government Medical College, Karnal	7.00	5.30	75.71
30	Family Welfare	Urban Family Welfare Services	6.50	4.81	74.00
31	Health	National Health Mission-Atal Janani Vahini Sewa	30.00	21.00	70.00
32	Public Health Engineering	Information Education Communication Activities	1.20	0.89	74.17
33	Urban Local Bodies	Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils	346.00	187.18	54.10
34		Urban Solid Waste Management	20.00	12.09	60.45
35	Public Relations	Promotion of Modern Indian Language and Literature-Setting up of Haryana Sanskrit Academy	1.00	0.45	45.00
36	Welfare of SCs and BCs	Headquarter Staff-Information Technology	1.00	0.36	36.00
37		District Staff Renamed as Tailoring Training to SC/BC Widow /Destitute Women/Girls	1.37	0.50	36.50
38		Celebration of Birth Anniversary of great saints-Dr. B.R.Ambedkar, Guru Ravidas, Maharishi Balmiki and Sant Kabir Das Jayanti Scheme.	1.00	0.40	40.00
39		Incentive for the inter-caste marriage Renamed as Mukhyamantri Samajik Samrasta Antarjatiya Vivah Shagun Yojana	12.00	6.48	54.00
40		Post Matric Scholarship to BC Students	5.00	0.86	17.20
41	Employment	Private Placement Consultancy and Recruitment Services (PPC&RSCs)	1.00	0.14	14.00

Sr. No.	Department Name	Scheme Name	Original/ Revised estimate	Actual Expenditure (AE)	Percentage of AE of provision
42	Social Justice and Empowerment	Financial assistance to Scheduled Castes families under Rajiv Gandhi Pariwar Bima Yojana Renamed as Rajiv Gandhi Pariwar Bima Yojana (SCs)	1.25	0.34	27.20
43		Scheme for Development of Minority Concentration District Mewat and Sirsa	30.00	5.39	17.97
44	Women and Child Development	Implementation of J.J. Act-Remand/Observation Home	13.50	10.00	74.07
45		Financial Assistance to Schedule Castes Anganwadi Workers/helper	90.00	53.35	59.28
46	Treasury and Accounts	Headquarter Staff-Information Technology	1.65	0.72	43.64
		Total	2,258.04	1,407.03	62.31

Source: Director, Economic and Statistical Analysis Department

Appendix 3.11

(Reference: Paragraph 3.4.3 (xi); Page 71)

Detail of the schemes where budget estimates of ₹ one crore and above were enhanced but the expenditure was less than 80 per cent of the revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Budget estimate	Revised estimate (RE)	Actual Expenditure (AE)	Percentage of AE of RE
1	Agriculture and Farmer Welfare	Reimbursement of VAT/GST Plus Market fee under Price Support System to HAFED	30.00	403.92	30.00	7.43
2	Rural Development	Pradhan Mantri Adarsh Gram Yojana (PMAGY)	2.20	6.50	2.81	43.23
3	Development and Panchayat	Financial Assistance to Panchayati Raj Institutions (PRIs) out of Surcharge on VAT	20.00	26.00	20.00	76.92
4	Mines and Geology	Development of Mines and Mineral - Establishment Expenses	1.00	2.44	1.03	42.21
5	Information Technology, Electronics and Communication	Establishment of Centre of Excellence for Internet of things in Haryana	2.00	4.20	1.80	42.86
6	Education (Elementary)	Scholarships (middle)	1.50	2.20	1.50	68.18
7	Technical Education	Establishment of National Institute of Fashion Technology, Panchkula	20.00	35.00	24.50	70.00
8	Sports and Youth Welfare	Youth Development Scheme	2.92	4.70	3.59	76.38
9	Health	Financial Assistance for Bio Medical Waste Management	10.00	14.00	8.04	57.43
10	AYUSH	Grant-in-aid to State Ayush Society, Haryana for National Ayush Mission	30.00	80.00	38.48	48.10
11	Urban Local Bodies	National Urban Lively hood Mission	20.00	50.00	38.27	76.54
12		National Urban Lively hood Mission for Scheduled Castes	5.40	17.93	11.11	61.96
13		Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission	407.45	622.00	452.55	72.76
14		Grant-in-Aid to Municipalities/ Municipal Councils on the recommendation of Central Finance Commission	229.00	350.00	277.56	79.30
15	Women and Child Development	Strengthening of Voluntary Sector (Training cum Production centres and stipendiary Schemes)-GIA to Govt. Supported NGOs including Child Welfare Council, Bhartiya Gramin Mahila Sangh and other Govt. NGOs for specific Purpose	10.00	25.00	10.00	40.00
16	Skill Development and Industrial Training	Vishwakarma Skill University at village Dudhola District Palwal	120.00	144.90	105.50	72.81
17	Food and Supplies	Dal Roti Scheme Renamed as Antodya Aahar Yojana	160.00	300.00	160.68	53.56
		Total	1,071.47	2,088.79	1,187.42	56.85

Source: Director, Economic and Statistical Analysis Department

Appendix 3.12

(Reference: Paragraph 3.4.4; Page 71)

Details showing rush of expenditure in last quarter/month of the year

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2020	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	4-Revenue	2705-Command Area Development	24.55	12.75	52	6.75	27
2.	6-Finance	2075-Miscellaneous General Services	149.15	149.06	100	145.52	98
3.	8-Buildings and Roads	3054- Roads and Bridges	1,086.52	693.82	64	551.37	51
4.		2216-Housing	38.69	20.70	54	15.29	40
5.	13-Health	4210-Capital Outlay on Medical and Public Health	322.58	197.41	61	190.99	59
6.	21-Women and Child Development	4235-Capital Outlay on Social Security and Welfare	17.92	9.24	52	1.01	6
7.	24-Irrigation	2701-Medium Irrigation	212.05	189.97	90	183.30	86
8.		4701-Capital Outlay on Medium Irrigation	434.34	232.42	54	175.32	40
9.		4700-Capital Outlay on Major Irrigation	672.90	349.02	52	252.52	38
10.		4711-Capital Outlay on Flood Control Projects	293.57	147.89	50	120.56	41
11.	32-Rural and Community Development	4515-Capital Outlay on other Rural Development Programmes	28.59	18.96	66	10.79	38
12.	33-Co-operation	4425-Capital Outlay on Co-operation	67.25	64.89	96	56.46	84
13.		2425-Co-operation	284.72	173.00	61	4.58	2
14.	34-Transport	2041-Taxes on Vehicles	57.54	28.88	50	20.93	36
15.	40-Energy and Power	5425-Capital Outlay on Scientific and Environment Research	11.50	8.30	72	0.00	0
		Total	3,701.87	2,296.31	62	1,735.39	47

Appendix 3.13

(Reference: Paragraph 3.4.5.1 (ii); Page 73)

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

(₹ in crore)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
Revenue Voted					
1.	Performance Linked Outlay (PLO) for Department of Elementary Education (EDP-PLO-REV) (2202-01-001-93)	105.00	0.00	105.00	100
2.	Primary Education D.E.E.Os/B.E.O.s Establishment (Field Staff)(2202-01-001-95)	83.19	69.98	13.21	16
3.	Information Technology (2202-01-001-97-99)	4.40	3.22	1.18	27
4.	Maintenance of Building of Government Primary Schools (2202-01-053-96)	25.00	20.08	4.92	20
5.	Expansion of Facilities Classes VI-VII (Full time) (2202-01-101-95)	100.00	0.00	100.00	100
6.	Expansion of Facilities Classes I-V (Full time) (2202-01-101-97)	2.00	0.87	1.13	57
7.	Grant in aid to Non-Government Primary Schools (Salary Grant)(2202-01-102-92)	20.00	0.98	19.02	95
8.	Introduction of pension for Non-Government aided Primary Schools (2202-01-102-93)	20.00	14.83	5.17	26
9.	Monthly Stipend to BC-A Students in Classes I-VIII (2202-01-109-84)	60.00	35.10	24.90	42
10.	Monthly Stipend to BPL Students in Classes I-VIII (2202-01-109-85)	7.00	3.52	3.48	50
11.	Sarva Shiksha Abhiyan (2202-01-111-99)	469.25	364.25	105.00	22
12.	Mid-Day Meals for Primary School Children (2202-01-112-99)	321.15	270.31	50.84	16
13.	Cash Award Scheme for Scheduled Caste Classes I to VIII (2202-01-789-98)	65.00	53.15	11.85	18
14.	Providing of free bicycle to SC Boy Students in Class VI (2202-01-789-99)	3.50	1.70	1.80	51
15.	National Programme of Mid-day meals schools (Special Central Assistance for Scheduled Castes) (2202-01-793-98)	50.00	27.99	22.01	44
16.	Sarva Shiksha Abhiyan (Special Central Assistance for Scheduled Castes) (2202-01-793-99)	197.93	162.13	35.80	18
17.	Sugam Shiksha -Providing of Teachers to all schools (2202-01-800-91-98)	30.00	6.51	23.49	78
18.	Swacch Prangan (2202-01-800-91-99)	20.00	5.15	14.85	74
19.	Right to Education Act (2202-01-800-93)	101.20	72.26	28.94	29
20.	Performance linked outlay (PLO) for Department of Secondary Education (EDS-PLO-REV) (2202-02-001-92)	30.12	0.00	30.12	100
21.	Computer Literacy and Studies in School (2202-02-001-97)	74.00	52.42	21.58	29
22.	Information Communication Technology (ICT) Schools (2202-02-001-99-97)	6.00	3.26	2.74	46
23.	D.E.O.'s Establishment (Field Staff) (2202-02-001-99-98)	69.28	52.15	17.13	25
24.	Head Quarter Establishment (H.Q) (2202-02-001-99-99)	45.98	37.85	8.13	18
25.	Setting up of State Council of Research and Training, Gurugram (2202-02-004-99)	13.32	9.42	3.90	29
26.	Addition and alterations in Government Schools (2202-02-053-99)	188.00	57.02	130.98	70
27.	Setting up of District Institute of Education and Training (DIETs) (2202-02-105-92)	73.55	61.58	11.97	16
28.	Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar (2202-02-105-93)	13.00	0.00 ²	13.00	100
29.	Junior Basic Training Institutions (2202-02-105-98)	3.76	1.70	2.06	55

² Less than ₹ 50,000/-

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
Revenue Voted					
30.	Girls Students Transport Safety Scheme (2202-02-107-81)	10.00	4.58	5.42	54
31.	Monthly Stipends to BC-A students in Classes IX-XII (2202-02-107-86)	40.00	19.52	20.48	51
32.	Monthly Stipends to BPL students in Classes IX-XII (2202-02-107-87)	6.00	2.39	3.61	60
33.	Opening of Model School in Educationally Backward Blocks (2202-02-109-85)	54.30	28.95	25.35	47
34.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86)	312.40	243.96	68.44	22
35.	Introduction of pension scheme for Non-Government aided Secondary Schools (2202-02-110-96)	70.00	51.64	18.36	26
36.	Grant-in-aid to Non-Government Secondary Schools (Salary Grant) (2202-02-110-98)	20.00	7.84	12.16	61
37.	Monthly Stipends to all Scheduled Caste Students in Classes 9th to 12th (2202-02-789-96)	75.00	47.03	27.97	37
38.	Cash Award Scheme for Scheduled Caste Classes 9th to 12th (2202-02-789-97)	35.00	26.83	8.17	23
39.	Providing of free bicycle to Scheduled Caste Students in Classes 9 th and 11 th (2202-02-789-99)	5.00	3.76	1.24	25
40.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-793-98)	100.00	80.29	19.71	20
41.	Su-Sanskar-Beti Bachao Beti Padhao (BBBP) (2202-02-800-97-97)	15.00	12.81	2.19	15
42.	Sugam Shiksha-Providing of teachers to all schools (2202-02-800-97-98)	30.00	6.67	23.33	78
43.	Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV) (2202-03-001-96)	243.00	0.00	243.00	100
44.	Headquarter Staff Establishment (H.Q) (2202-03-001-99-99)	23.31	20.59	2.72	12
45.	Human Resource Development of the Teacher and the Taught and the supporting staff in the Government Colleges and Head Quarter (2202-03-105-92)	5.00	3.50	1.50	30
46.	Scholarships (Colleges) (2202-03-107-98)	2.25	1.00	1.25	56
Total Revenue (Voted)		3,247.89	1,948.79	1,299.10	40
Capital (Voted)					
1	Construction of Senior Secondary and High Schools Building under NABARD (4202-01-202-97)	100.00	0.00	100.00	100
Total Capital (Voted)		100.00	0.00	100.00	100

Appendix 3.14

(Reference: Paragraph 3.4.5.1 (iii); Page 73)

Head-wise detail regarding persistent savings for the last three years

(₹ in crore)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Year	Total Budget	Expenditure	Saving	Percent of saving
1	Primary Education D.E.E.Os/B.E.O.s Establishment (Field Staff) (2202-01-001-95)	2017-18	84.97	64.16	20.81	24
		2018-19	96.96	69.50	27.46	28
		2019-20	83.19	69.98	13.21	16
2	Information Technology (2202-01-001-97-99)	2017-18	4.00	3.20	0.80	20
		2018-19	4.40	2.71	1.69	38
		2019-20	4.40	3.22	1.18	27
3	Expansion of Facilities Classes VI-VII (Full time) (2202-01-101-95)	2017-18	700.00	379.40	320.60	46
		2018-19	547.00	376.84	170.16	31
		2019-20	100.00	0.00	100.00	100
4	Expansion of facilities Classes I-V (Full time)(2202-01-101-97)	2017-18	250.00	104.18	145.82	58
		2018-19	171.00	100.13	70.87	41
		2019-20	2.00	0.87	1.13	57
5	Grant in aid to Non- Government Primary Schools (Salary Grant) (2202-01-102-92)	2017-18	45.00	10.63	34.37	76
		2018-19	20.00	1.38	18.62	93
		2019-20	20.00	0.98	19.02	95
6	Introduction of pension for Non- Government aided Primary Schools (2202-01-102-93)	2017-18	40.00	14.60	25.40	64
		2018-19	20.00	13.32	6.68	33
		2019-20	20.00	14.83	5.17	26
7	Monthly Stipends to BC-A students in Classes I-VIII (2202-01-109-84)	2017-18	60.00	21.71	38.29	64
		2018-19	60.00	51.36	8.64	14
		2019-20	60.00	35.10	24.90	42
8	Monthly Stipends to BPL students in classes I-VIII (2202-01-109-85)	2017-18	12.00	2.00	10.00	83
		2018-19	12.00	5.17	6.83	57
		2019-20	7.00	3.52	3.48	50
9	Sarva Shiksha Abhiyan (2202-01-111-99)	2017-18	741.38	452.30	289.08	39
		2018-19	741.38	432.93	308.45	42
		2019-20	469.25	364.25	105.00	22
10	Cash Award Scheme for Scheduled Caste Classes I to VIII (2202-01-789-98)	2017-18	85.00	55.07	29.93	35
		2018-19	70.00	48.50	21.50	31
		2019-20	65.00	53.15	11.85	18
11	Providing of free Bicycle to SC boy Students in Class VI (2202-01-789-99)	2017-18	6.00	1.63	4.37	73
		2018-19	6.00	2.04	3.96	66
		2019-20	3.50	1.70	1.80	51
12	National Programme of Mid-day Meals Schools (2202-01-793-98)	2017-18	45.00	29.53	15.47	34
		2018-19	50.00	30.28	19.72	39
		2019-20	50.00	27.99	22.01	44
13	Sugam Shiksha -Providing of Teachers to all schools (2202-01-800-91-98)	2017-18	100.00	2.22	97.78	98
		2018-19	50.00	16.16	33.84	68
		2019-20	30.00	6.51	23.49	78
14	Swacch Prangan (2202-01-800-91-99)	2017-18	30.00	0.00	30.00	100
		2018-19	30.00	6.00	24.00	80
		2019-20	20.00	5.15	14.85	74
15	Computer Literacy and Studies in School (2202-02-001-97)	2017-18	96.57	33.80	62.77	65
		2018-19	100.08	38.08	62.00	62
		2019-20	74.00	52.42	21.58	29
16	Head Quarter Establishment (H.Q) (2202-02-001-99-99)	2017-18	36.86	29.84	7.02	19
		2018-19	40.41	35.54	4.87	12
		2019-20	45.98	37.85	8.13	18
17	Addition and alterations in Government Schools (2202-02-053-99)	2017-18	28.00	16.20	11.80	42
		2018-19	73.00	61.54	11.46	16
		2019-20	188.00	57.02	130.98	70
18	Setting up of Block Institute of Education and Training (BIETs) (2202-02-105-91)	2017-18	2.21	0.97	1.24	56
		2018-19	3.20	1.04	2.16	68
		2019-20	2.00	1.38	0.62	31

Sr. No.	Detailed Head Scheme wise (Head of Account)	Year	Total Budget	Expenditure	Saving	Percent of saving
19	Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar (2202-02-105-93)	2017-18	10.17	2.79	7.38	73
		2018-19	25.00	11.33	13.67	55
		2019-20	13.00	0.00	13.00	100
20	Junior Basic Training Institutions (2202-02-105-98)	2017-18	3.27	2.21	1.06	32
		2018-19	2.92	1.97	0.95	33
		2019-20	3.76	1.70	2.06	55
21	Monthly Stipend to BC-A students in Classes IX-XII (2202-02-107-86)	2017-18	40.00	24.41	15.59	39
		2018-19	40.00	24.90	15.10	38
		2019-20	40.00	19.52	20.48	51
22	Monthly Stipend to BPL students in Classes IX-XII (2202-02-107-87)	2017-18	8.00	3.44	4.56	57
		2018-19	8.00	4.27	3.73	47
		2019-20	6.00	2.39	3.61	60
23	Scholarships (Secondary Schools) (2202-02-107-99)	2017-18	1.61	1.34	0.27	17
		2018-19	1.61	1.38	0.23	14
		2019-20	1.60	1.39	0.21	13
24	Opening of Model School in Educationally Backward Blocks (2202-02-109-85)	2017-18	30.00	25.65	4.35	15
		2018-19	60.00	38.15	21.85	36
		2019-20	54.30	28.95	25.35	47
25	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2202-02-109-86)	2017-18	400.00	227.14	172.86	43
		2018-19	500.00	298.00	202.00	40
		2019-20	312.40	243.96	68.44	22
26	Introduction of pension scheme for Non-Government aided Secondary Schools (2202-02-110-96)	2017-18	60.00	51.35	8.65	14
		2018-19	65.00	52.33	12.67	19
		2019-20	70.00	51.64	18.36	26
27	Grant-in-aid to Non-Government Secondary Schools (Salary Grant) (2202-02-110-98)	2017-18	135.00	87.63	47.37	35
		2018-19	50.00	20.82	29.18	58
		2019-20	20.00	7.84	12.16	61
28	Cash Award Scheme for Scheduled Caste Classes 9 th to 12 th (2202-02-789-97)	2017-18	35.00	31.22	3.78	11
		2018-19	35.00	28.48	6.52	19
		2019-20	35.00	26.83	8.17	23
29	Providing of free bicycle to Scheduled Caste Students in Classes 9 th and 11 th (2202-02-789-99)	2017-18	10.00	3.41	6.59	66
		2018-19	10.00	4.44	5.56	56
		2019-20	5.00	3.76	1.24	25
30	Cultural Programme for Students (2202-02-800-97-96)	2017-18	2.00	1.74	0.26	13
		2018-19	2.00	1.71	0.29	15
		2019-20	2.00	1.60	0.40	20
31	Sugam Shiksha-Providing of teachers to all schools (2202-02-800-97-98)	2017-18	50.00	6.30	43.70	87
		2018-19	22.00	16.01	5.99	27
		2019-20	30.00	6.67	23.33	78
32	Setting up of Placement Cell in Government Colleges (2202-03-105-93)	2017-18	3.57	1.02	2.55	71
		2018-19	2.50	0.80	1.70	68
		2019-20	1.50	0.80	0.70	47
33	Scholarships (Colleges) (2202-03-107-98)	2017-18	2.25	1.34	0.91	40
		2018-19	2.25	1.04	1.21	54
		2019-20	2.25	1.00	1.25	56

Appendix 3.15

(Reference: Paragraph 3.4.5.2 (ii); Page 75)

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

(₹ in crore)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
Revenue (Voted)					
1	Performance Linked Outlay (PLO) for Department of Health (DHS-PLO-REV) (2210-01-001-92)	292.95	0.00	292.95	100
2	Implementation of Swarn Jayanti Yojana (2210-01-110-35)	18.50	8.33	10.17	55
3	Financial Assistance for Bio Medical Waste Management (2210-01-110-69)	10.00	8.04	1.96	20
4	Grant to Panchayati Raj Institutions (PRIs) by Health Department (2210-01-192-99)	6.02	0.00	6.02	100
5	Establishment Expenses (2210-02-101-92-98)	4.00	1.96	2.04	51
6	Janani Suraksha Yojana for Schedule Caste (2210-03-789-99)	5.00	3.84	1.16	23
7	Construction of Homeopathic Dispensary (2210-04-102-97)	5.16	3.56	1.60	31
8	Shri Krishna Ayush University, Kurukshetra (2210-05-101-86)	100.00	11.93	88.07	88
9	Strengthening/improvement of Shri Krishna Government Ayurvedic College, Kurukshetra and ISM&R Institute, Panchkula (2210-05-101-89)	11.14	8.74	2.40	22
10	Establishment of Nursing School/College/MPHW Male (2210-05-105-71)	10.00	0.61	9.39	94
11	Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER-PLO-REV) (2210-05-105-72)	142.82	0.00	142.82	100
12	Establishment of Kalpana Chawla Medical University of Health Sciences at Kutail Renamed as University of Health Sciences, Karnal (2210-05-105-74)	10.00	0.50	9.50	95
13	BPS Government Medical College for Women Khanpur Kalan, Sonapat (2210-05-105-76-96)	13.00	10.97	2.03	16
14	Kalpana Chawla Government Medical College, Karnal (2210-05-105-76-99)	7.00	5.30	1.70	24
15	Establishment-Office of the Director Research and Medical Education Haryana (2210-05-105-83)	8.00	6.32	1.68	21
16	Training of Medical and Para Medical Staff (2210-06-003-93)	29.70	21.71	7.99	27
17	Public Analyst and Food Inspector (2210-06-102-99)	7.39	5.75	1.64	22
18	Establishment of Department of Food and Drug Administration (2210-06-104-45)	6.53	4.41	2.12	32
19	Drug control Programme (2210-06-104-98)	9.97	8.79	1.18	12
20	Grant-in-aid for Keratoplasty (2210-06-199-99)	1.50	0.00	1.50	100
21	Establishment of Computer Cell in Health Department (2210-80-004-93)	2.00	0.90	1.10	55
22	Atal Janani Vahini Sewa (2210-80-199-98-98)	30.00	21.00	9.00	30
23	Ayushman Bharat Haryana Health Protection Mission (2210-80-199-99)	150.00	42.00	108.00	72
24	Child Survival Safe Motherhood (2211-51-001-97)	9.47	6.57	2.90	31

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
25	District Family Planning Bureau (2211-51-001-98)	19.00	10.89	8.11	43
26	State Family Planning Bureau (2211-51-001-99)	5.80	3.58	2.22	38
27	Training of A.N.Ms (2211-51-003-98)	9.35	5.83	3.52	38
28	Regional Family Planning Training Centre Rohtak (2211-51-003-99)	2.10	0.82	1.28	61
29	Urban Family Welfare Services (2211-51-102-99)	6.50	4.71	1.79	28
30	Conventional Contraceptives (2211-51-200-99)	2.90	1.55	1.35	47
	Total	935.80	208.61	727.19	78
Capital (Voted)					
1	Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP) (4210-03-105-86)	220.00	0.00	220.00	100
2	Construction work AIIMS, Manethi (Rewari) (4210-03-105-87)	1.00	0.00	1.00	100
3	Construction Work of Dental College at Nalhar (4210-03-105-90)	5.00	0.00	5.00	100
4	Construction work of B.D.Sharma University of Health Science, Rohtak (4210-03-105-91)	60.00	15.00	45.00	75
5	Construction work of New Government Medical College at Bhiwani (4210-03-105-93)	100.00	0.00	100.00	100
6	Construction work of New Government Medical College at Jind (4210-03-105-94)	30.00	5.00	25.00	83
7	Construction of BPS Women Medical College Khanpur Kalan (Sonapat)-Construction of Building (State Contribution) (4210-03-105-97-98)	5.00	0.43	4.57	91
8	Construction of Mewat Medical College at Nalhar-Construction of Building (State Contribution) (4210-03-105-98-97)	70.00	12.80	57.20	82
9	Strengthening of State Drug Regulatory System (4210-04-107-99)	3.36	0.00	3.36	100
	Total	494.36	33.23	461.13	93

Appendix 3.16

(Reference: Paragraph 3.4.5.2 (iii); Page 76)

Head-wise detail regarding persistent savings for the last three years

(₹ in crore)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Year	Total Budget	Expenditure	Saving	Percent of saving
1.	Blood Transfusion Centres (2210-01-110-73)	2017-18	5.77	4.18	1.59	28
		2018-19	6.25	4.78	1.47	24
		2019-20	5.72	4.76	0.96	17
2.	Strengthening of District Ayurveda Offices-Establishment Expenses (2210-02-101-92-98)	2017-18	4.00	1.91	2.09	52
		2018-19	4.00	2.48	1.52	38
		2019-20	4.00	1.96	2.04	51
3.	Strengthening of Directorate of AYUSH at Head Quarter (2210-02-101-93)	2017-18	1.20	0.52	0.68	57
		2018-19	1.18	0.48	0.70	59
		2019-20	1.18	0.74	0.44	37
4.	Headquarter staff Re-organisation of Ayurvedic Department (2210-02-101-99)	2017-18	4.06	2.85	1.21	30
		2018-19	4.34	2.81	1.53	35
		2019-20	3.96	3.18	0.78	20
5.	Purchase of Medicines and Material for P.H.C/C.H.Cs (2210-03-103-98)	2017-18	8.50	5.90	2.60	31
		2018-19	8.50	4.59	3.91	46
		2019-20	8.50	7.56	0.94	11
6.	Janani Suraksha Yojana for Schedule Caste (2210-03-789-99)	2017-18	4.00	3.55	0.45	11
		2018-19	5.00	3.79	1.21	24
		2019-20	5.00	3.84	1.16	23
7.	Strengthening/improvement of Shri Krishna Government Ayurvedic College, Kurukshetra and ISM&R Institute, Panchkula (2210-05-101-89)	2017-18	9.88	7.08	2.80	28
		2018-19	9.52	7.86	1.66	17
		2019-20	11.14	8.74	2.40	22
8.	Establishment of Kalpana Chawla Medical University of Health Sciences at Kutail Renamed as University of Health Sciences, Karnal (2210-05-105-74)	2017-18	0.50	0.00	0.50	100
		2018-19	10.50	0.00	10.50	100
		2019-20	10.00	0.50	9.50	95
9.	BPS Govt. Medical College for Women Khanpur Kalan, Sonapat (2210-05-105-76-96)	2017-18	10.00	8.26	1.74	17
		2018-19	13.00	8.97	4.03	31
		2019-20	13.00	10.97	2.03	16
10.	Establishment of State Institute of Mental Health, Rohtak (2210-05-105-77)	2017-18	3.20	2.82	0.38	12
		2018-19	4.00	2.16	1.84	46
		2019-20	4.00	3.40	0.60	15
11.	Establishment-Office of the Director Research and Medical Education Haryana (2210-05-105-83)	2017-18	7.00	3.78	3.22	46
		2018-19	8.10	5.25	2.85	35
		2019-20	8.00	6.32	1.68	21
12.	Training of Medical and Para Medical Staff (2210-06-003-93)	2017-18	17.44	12.70	4.74	27
		2018-19	29.37	20.28	9.09	31
		2019-20	29.70	21.71	7.99	27
13.	Establishment of Department of Food and Drug Administration (2210-06-104-45)	2017-18	4.70	3.63	1.07	23
		2018-19	6.43	4.58	1.85	29
		2019-20	6.53	4.41	2.12	32
14.	Nutrition and Health Education (2210-06-112-99)	2017-18	2.48	1.71	0.77	31
		2018-19	2.68	1.54	1.14	43
		2019-20	2.10	1.84	0.26	12

Sr. No.	Detailed Head Scheme wise (Head of Account)	Year	Total Budget	Expenditure	Saving	Percent of saving
15.	Establishment of Computer Cell in Health Department (2210-80-004-93)	2017-18	3.95	1.72	2.23	56
		2018-19	2.07	1.33	0.74	36
		2019-20	2.00	0.90	1.10	55
16.	Child Survival Safe Motherhood (2211-51-001-97)	2017-18	9.04	5.57	3.47	38
		2018-19	9.47	5.57	3.90	41
		2019-20	9.47	6.57	2.90	31
17.	District Family Planning Bureau (2211-51-001-98)	2017-18	16.20	9.54	6.66	41
		2018-19	19.13	9.36	9.77	51
		2019-20	19.00	10.89	8.11	43
18.	State Family Planning Bureau (2211-51-001-99)	2017-18	5.70	3.20	2.50	44
		2018-19	5.83	3.08	2.75	47
		2019-20	5.80	3.58	2.22	38
19.	Training of A.N.Ms (2211-51-003-98)	2017-18	8.70	6.09	2.61	30
		2018-19	9.38	6.03	3.35	36
		2019-20	9.35	5.83	3.52	38
20.	Regional Family Planning Training Centre, Rohtak (2211-51-003-99)	2017-18	1.97	1.03	0.94	48
		2018-19	2.12	1.00	1.12	53
		2019-20	2.10	0.82	1.28	61
21.	Urban Family Welfare Services (2211-51-102-99)	2017-18	5.70	4.05	1.65	29
		2018-19	6.50	3.66	2.84	44
		2019-20	6.50	4.71	1.79	28
22.	Conventional Contraceptives (2211-51-200-99)	2017-18	5.22	2.95	2.27	43
		2018-19	4.12	1.55	2.57	62
		2019-20	2.90	1.55	1.35	47
23.	Construction Work of Dental College at Nalhar Construction of Building (4210-03-105-90-99)	2017-18	5.00	0.00	5.00	100
		2018-19	5.00	0.00	5.00	100
		2019-20	5.00	0.00	5.00	100
24.	Construction work of B.D.Sharma University of Health Science Rohtak Construction of Building (4210-03-105-91-99)	2017-18	137.10	61.00	76.10	56
		2018-19	60.00	24.29	35.71	60
		2019-20	60.00	15.00	45.00	75
25.	Construction work of New Government Medical College at Bhiwani (4210-03-105-93)	2017-18	118.05	0.00	118.05	100
		2018-19	108.50	1.13	107.37	99
		2019-20	100.00	0.00	100.00	100
26.	Construction work of New Government Medical College at Jind (4210-03-105-94)	2017-18	25.00	0.00	25.00	100
		2018-19	30.00	1.42	28.58	95
		2019-20	30.00	5.00	25.00	83
27.	Construction of BPS Women Medical College, Khanpur Kalan (Sonepat)- Construction of Building (State Contribution) (4210-03-105-97-98)	2017-18	30.00	0.86	29.14	97
		2018-19	97.00	2.53	94.47	97
		2019-20	5.00	0.43	4.57	91
28.	Construction of Mewat Medical College at Nalhar-Construction of Building (State Contribution) (4210-03-105-98-97)	2017-18	70.00	5.45	64.55	92
		2018-19	70.00	15.38	54.62	78
		2019-20	70.00	12.80	57.20	82

Appendix 4.1

(Reference: Paragraph 4.6; Page 85)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78

¹ Less than ₹ 50,000/-

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

² Less than ₹ 50,000/-

Appendix 4.2

(Reference: Paragraph 4.14; Page 89)

Statement showing the detail of rendering of account to CAG and submission of Audit Reports to State Legislature by the autonomous bodies

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 30 th June 2020)
1.	Haryana Khadi and Village Industries Board, Panchkula	2017-18 to 2021-22	2017-18	2017-18	2015-16	2018-19	One year
2.	Haryana Labour Welfare Board, Chandigarh	2018-19 to 2022-23	2018-19	2018-19	2017-18	--	--
3.	Haryana Shehri Vikas Pradhikaran (HSVP), Panchkula	2017-18 to 2021-22	2018-19	2015-16	2014-15	--	--
4.	Haryana Housing Board, Panchkula	2019-20 to 2023-24	2018-19	2017-18	2016-17	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2020-21 to 2024-25	2018-19	2017-18	2017-18	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2018-19 to 2022-23	2017-18	2016-17	Not required to be laid down	2018-19	One year
7.	Gurugram Metropolitan Development Authority (GMDA)	2017-18 to 2021-22	2018-19	-	-	--	--
8.	Haryana State Legal Services Authority, Panchkula	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2015-16	2015-16	2013-14	2016-17 to 2018-19	Three years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority (CJM-Secretary DLSA), Bhiwani	-do-	2018-19	2016-17	1996-97	--	--
10.	CJM-Secretary DLSA, Faridabad	-do-	2018-19	2017-18	1996-97	--	--
11.	CJM-Secretary DLSA, Fatehabad	-do-	2017-18	2015-16	1996-97	2018-19	One year
12.	CJM-Secretary DLSA, Gurugram	-do-	2016-17	2015-16	1999-2000	2017-18 & 2018-19	Two years
13.	CJM-Secretary DLSA, Jhajjar	-do-	2011-12 to 2018-19	-	2011-12	-	-
14.	CJM-Secretary DLSA, Kaithal	-do-	2018-19	2017-18	1996-97	-	-
15.	CJM-Secretary DLSA, Panchkula	-do-	2017-18	2015-16	1999-2000	2018-19	One year
16.	CJM-Secretary DLSA, Panipat	-do-	2018-19	2016-17	1996-97	-	-
17.	CJM-Secretary DLSA, Rewari	-do-	2017-18	2015-16	1996-97	2018-19	One year
18.	CJM-Secretary DLSA, Rohtak	-do-	2018-19	2017-18	1996-97	-	-
19.	CJM-Secretary DLSA, Sonapat	-do-	2017-18	2015-16	1996-97	2018-19	One year
20.	CJM-Secretary DLSA, Yamunanagar	-do-	2018-19 (2016-17 Account still awaited)	2015-16	1996-97	2016-17	-
21.	CJM-Secretary DLSA, Hisar	-do-	2017-18	2015-16	1996-97	2018-19	One year
22.	CJM-Secretary DLSA, Narnaul	-do-	2018-19	2017-18	1996-97	-	-
23.	CJM-Secretary DLSA, Sirsa	-do-	2017-18	2017-18	2012-13	2018-19	One year
24.	CJM-Secretary DLSA, Ambala	-do-	2018-19	2016-17	2013-14	-	-
25.	CJM-Secretary DLSA, Jind	-do-	2016-17	2016-17	1996-97	2017-18 & 2018-19	Two years
26.	CJM-Secretary DLSA, Kamal	-do-	2018-19	2017-18	2009-10	-	-
27.	CJM-Secretary DLSA, Kurukshetra	-do-	2018-19	2017-18	1996-97	-	-

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 30 th June 2020)
28.	CJM-Secretary DLSA, Mewat (Nuh)	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2017-18	2014-15	2009-10	2018-19	One year
29.	CJM-Secretary DLSA, Palwal	-do-	2018-19	2017-18	2012-13	-	-
30.	CJM-Secretary DLSA, Charkhi Dadri	-do-	2018-19	-	-	-	New District
31.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2018-19	2017-18	2009-10 (onwards) Yet to be placed	-	-
32.	Haryana Electricity Regulatory Commission	-do-	2018-19	2018-19	2017-18	-	-
33.	Haryana Human Rights Commission, Chandigarh	-do-	2018-19	-	2012-13	-	-
34.	Haryana State Commission for Protection of Child Rights	-do-	-	-	-	2013-14 to 2018-19	Newly identified unit. Accounts not received yet
35.	Haryana Real Estate Regularity Authority (HRERA), Panchkula	-do-	2018-19	-	-	-	-
36.	Haryana Real Estate Regularity Authority (HRERA), Gurugram	-do-	Accounts not received yet	-	-	2018-19	New unit

Appendix 4.3
(Refer Paragraph 4.15; Page: 90)
Statement showing names of bodies and authorities, the accounts of
which had not been received

(₹ in crore)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided College		
1.	GMN College, Ambala Cantt.	2017-18	1.03
		2018-19	10.08
2.	SD College, Ambala Cantt.	2016-17	5.87
		2017-18	10.31
		2018-19	12.68
3.	Arya Girls Collage, Ambala Cantt	2017-18	3.22
		2018-19	4.63
4.	DAV College, Ambala City	2016-17	6.08
		2018-19	11.60
5.	SA Jain College, Ambala City	2016-17	4.85
		2017-18	6.94
		2018-19	0.97
6.	MDSD College, Ambala City	2016-17	2.23
		2017-18	2.57
		2018-19	4.00
7.	SLDAV College of Education, Ambala City	2016-17	1.55
		2017-18	1.87
		2018-19	2.13
8.	SM Lubana Khalsa Girls College, Barara, Ambala	2016-17	2.09
		2017-18	2.94
		2018-19	3.19
9.	DAV College, Naneola, Ambala	2016-17	1.03
		2017-18	1.07
		2018-19	1.47
10.	MPN College, Mullana (Ambala)	2016-17	2.35
		2017-18	3.17
		2018-19	3.69
11.	DAV College, Karnal	2015-16	2.45
		2017-18	2.34
		2018-19	4.72
12.	Dr. Ganesh Dass DAV College of Education, Karnal	2017-18	0.45
		2018-19	1.82
13.	KVDAV Collage for Women, Karnal	2016-17	3.44
		2017-18	5.10
		2018-19	6.75
14.	Dayal Singh College, Karnal	2016-17	6.23
		2017-18	9.08
		2018-19	9.19
15.	Guru Nanak Khalsa College, Karnal	2016-17	2.36
		2017-18	1.86
		2018-19	2.62
16.	IB College, Panipat	2016-17	3.66
		2017-18	4.86
		2018-19	6.29
17.	Arya College, Panipat	2016-17	4.01
		2017-18	5.86
		2018-19	6.78
18.	Gandhi Adrash College, Smalkha, Panipat	2016-17	0.28
		2017-18	0.70
		2018-19	0.80

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided College		
19.	Vaish Girls College, Smalkha (Panipat)	2016-17	1.04
		2017-18	1.44
		2018-19	2.26
20.	CR Kisan College, Jind	2016-17	3.30
		2017-18	3.62
		2018-19	5.34
21.	Hindu Kanya MV, JIND	2016-17	2.08
		2018-19	4.23
22.	SD Mahila Mahavidyalya, Narwana, Jind	2016-17	1.11
		2017-18	1.35
		2018-19	1.39
23.	Guru Nanak girl college, Yamunanagar	2018-19	11.37
24.	MLN College, Yamunanagar	2016-17	6.76
		2017-18	8.51
		2018-19	12.52
25.	DAV Girls College, Yamunanagar	2016-17	4.16
		2017-18	5.62
		2018-19	7.81
26.	Hindu Girls College, Jagadhari, Yamunanagar	2016-17	2.46
		2017-18	2.93
		2018-19	5.82
27.	Mahraja Agrsen College, Jagadhri	2018-19	2.89
28.	MLN Colloge, Radaur	2018-19	1.75
29.	DAV College, Sadhaura	2016-17	1.73
		2018-19	2.86
30.	DN Mahila Mahavidyalya, Kurukshetra	2018-19	6.36
31.	IG National College, Ladwa, Kurukshetra	2016-17	2.53
		2017-18	2.94
		2018-19	5.73
32.	Bhagwan Parshu Ram College, Kurukshetra	2016-17	3.35
		2017-18	3.68
		2018-19	6.49
33.	MN College, Shahabad, Kurukshetra	2016-17	2.01
		2017-18	2.82
		2018-19	5.93
34.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2016-17	2.95
		2017-18	3.83
		2018-19	6.58
35.	DAV College, Pehowa	2016-17	3.23
		2017-18	3.70
		2018-19	6.29
36.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2016-17	0.68
		2017-18	2.33
		2018-19	1.89
37.	RKSD College, Kaithal	2016-17	5.57
		2017-18	6.57
		2018-19	8.99
38.	IG Mahila Mahavidyalya, Kaithal	2016-17	1.13
		2017-18	1.26
		2018-19	0.63
39.	DAV College, Pundri	2016-17	1.82
		2017-18	1.80
		2018-19	2.58
40.	CIS Kanya Mahavidyalya, Fatehpur Pundri	2016-17	2.83
		2017-18	3.53
		2018-19	5.23

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided College		
41.	BAR Janta College Kaul, Kaithal	2016-17	2.02
		2017-18	2.08
		2018-19	4.70
42.	DAV College, Cheeka	2016-17	2.65
		2017-18	2.75
		2018-19	4.59
43.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2016-17	2.54
		2017-18	3.53
		2018-19	5.54
44.	MM Collage, Fatehabad	2017-18	3.28
		2018-19	5.30
45.	CMK National Girls College, Sirsa	2016-17	2.40
		2017-18	3.41
		2018-19	4.83
46.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2016-17	1.20
		2017-18	1.49
		2018-19	1.75
47.	MP College for Girls, Dabwali	2016-17	1.87
		2017-18	2.51
		2018-19	3.67
48.	BSK College of Education, Mandi Dabwali	2016-17	0.58
		2017-18	0.97
		2018-19	1.25
49.	CRM Jat College, Hisar	2016-17	5.29
		2017-18	6.30
		2018-19	6.84
50.	DN College, Hisar	2016-17	4.97
		2017-18	8.38
		2018-19	9.91
51.	FC College for Women, Hisar	2016-17	3.10
		2017-18	2.85
		2018-19	4.21
52.	CR College of Education, Hisar	2016-17	1.21
		2017-18	1.51
		2018-19	1.46
53.	SD Mahila Mahavidyalya, Hansi	2016-17	1.08
		2017-18	1.22
		2018-19	1.20
54.	CRA College, Sonapat	2016-17	3.47
		2017-18	3.40
		2018-19	6.43
55.	Hindu College, Sonapat	2016-17	5.21
		2017-18	6.80
56.	Hindu Girl College, Sonapat	2016-17	5.56
		2017-18	7.58
		2018-19	10.63
57.	TR College of Education, Sonapat	2016-17	0.75
		2017-18	1.07
		2018-19	1.63
58.	Gita Vidya Mandir KMV, Sonapat	2016-17	5.38
		2017-18	8.12
		2018-19	11.33
59.	TR Girls College, Sonapat	2016-17	1.59
		2017-18	1.73
		2018-19	2.79

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided College		
60.	Kanya Mahavidyalaya, Kharkhoda, Sonapat	2016-17	1.47
		2017-18	2.24
		2018-19	2.75
61.	Vaish College, Bhiwani	2016-17	4.69
		2017-18	6.08
		2018-19	7.41
62.	Adrash Mahila Mahavidyalaya, Bhiwani	2016-17	3.76
		2017-18	4.56
		2018-19	5.64
63.	K.M. Collage of Education, Bhiwani	2018-19	0.89
64.	JVM GRR College, Charkri Dadri	2016-17	3.97
		2017-18	5.80
		2018-19	6.11
65.	APJ Saraswati Kanya Mahavidyalaya, Charkhi Dadri	2017-18	1.50
		2018-19	1.32
66.	BLJ Suiwala College, Tosham	2016-17	1.80
		2017-18	2.54
		2018-19	3.83
67.	Mahila Mahavidyalaya, Jhojhu Kalan, Bhiwani	2016-17	0.73
		2017-18	1.02
		2018-19	1.73
68.	YM Degree College, Nuh	2016-17	0.99
		2017-18	1.72
		2018-19	2.57
69.	Nirankari Baba Gurbachan Singh Memorial College, Sohna, Gurugram	2016-17	1.53
		2017-18	1.72
		2018-19	2.34
70.	RSL College of Education, Sidhrawali, Gurugram	2016-17	1.29
		2017-18	1.58
		2018-19	2.53
71.	Vaish Arya Kanya Mahavidyalaya, Bahadurgarh	2016-17	0.94
		2017-18	2.42
		2018-19	1.94
72.	MA College of Women, Jhajjar	2016-17	2.19
		2017-18	3.41
		2018-19	3.80
73.	GGDSD College, Palwal	2016-17	3.85
		2017-18	5.86
		2018-19	8.53
74.	Aggarwal College, Ballabgarh	2016-17	2.95
		2017-18	3.87
		2018-19	6.76
75.	K.L. Mehta D.N. College for Women, Faridabad	2018-19	5.23
76.	DAV Centenary College, Faridabad	2016-17	2.63
		2017-18	4.31
		2018-19	5.23
77.	Saraswati Mahila Mahavidyalaya, Palwal	2016-17	1.75
		2017-18	2.98
		2018-19	5.23
78.	KLP College, Rewari	2016-17	5.58
		2017-18	8.71
		2018-19	9.49
79.	SP College of Education, Rewari	2016-17	0.85
		2017-18	0.66
		2018-19	1.26

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided College		
80.	Ahir College, Rewari	2016-17	2.98
		2017-18	3.79
		2018-19	6.43
81.	RBS College of Education, Rewari	2016-17	0.42
		2017-18	0.58
		2018-19	0.71
82.	RDS Public Girls College, Rewari	2016-17	2.58
		2017-18	4.46
		2018-19	4.79
83.	DAV Girls College, Kosli, Rewari	2018-19	1.12
84.	All India Jat Hero's Memorial College, Rohtak	2016-17	10.38
		2017-18	15.17
		2018-19	16.23
85.	GB Degree College, Rohtak	2016-17	1.82
		2017-18	3.25
		2018-19	3.34
86.	Shri L.N. Hindu College, Rohtak	2016-17	1.88
		2017-18	2.68
		2018-19	4.95
87.	Vaish College, Rohtak	2016-17	3.61
		2017-18	5.76
		2018-19	6.44
88.	GB College of Education, Rohtak	2016-17	0.63
		2018-19	2.14
89.	Vaish College of Education, Rohtak	2016-17	0.63
		2017-18	1.04
		2018-19	0.92
90.	Vaish Girls College, Rohtak	2016-17	2.84
		2017-18	3.36
		2018-19	5.85
91.	SJK college, Kalanaur, Rohtak	2017-18	3.31
		2018-19	4.78
92.	CR College of Education, Rohtak	2016-17	1.17
		2017-18	1.81
		2018-19	2.41
93.	M.K. Jat Kanya Mahavidyalya, Rohtak	2016-17	3.28
		2017-18	3.54
		2018-19	5.95
Total			966.35

Appendix 4.4

(Reference: Paragraph 4.16; Page 91)

Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings

Sr. No.	Department	Name of undertaking/ schemes under the department	Accounts finalised upto	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme ³	1988-89	-	No Accounts has been prepared after 1988-89.
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.01	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
3.	Printing and Stationery	National Text book Scheme	2007-08	17.97	-
4.	Food and Supplies	Grain Supply Scheme	2016-17	7,955.52	-
5.	Transport	Haryana Roadways	2014-15	1,186.24	Delay was due to shortage of staff.
Total				9,159.74	

³ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

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