

Key words of State Finances Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2021

Chapter 1: Overview

Profile of the State, Basis and Approach to State Finances Audit Report, Report structure, Overview of Government Account Structure and Budgetary processes, Fiscal Balance: achievement of Deficit and Total Debt Targets, Deficits and total debt after examination in audit.

Chapter 2: Finances of the State

Major changes in Key Fiscal Aggregates, Sources and Application of Funds, Resources of the State, Application of Resources, Public Account, Debt Management, Debt Sustainability Analysis, Utilisation of borrowed funds.

Chapter 3: Budgetary Management

Budget Process, Appropriation Accounts, Comments on integrity of budgetary and accounting process, Comments on effectiveness of budgetary and accounting process.

Chapter 4: Quality of Accounts and Financial Reporting Practices

Building and other construction Workers' Welfare Cess, Haryana Rural Development Fund, Haryana Infrastructure Development Board, Non-discharge of liability in respect of interest towards interest bearing deposits, Funds transferred directly to State Implementing agencies, Delay in submission of Utilisation Certificates, Reconciliation of Departmental figures, Delays in submission of accounts of autonomous bodies for certification, Misappropriation, losses, thefts, etc., Follow up action on State Finances Audit Report.

Chapter 5: State Public Sector Enterprises

Mandate of Audit, Investment in SPSEs and Budgetary Support, Equity holding and Loans in SPSEs, Returns from SPSEs, SPSEs incurring losses, Audit of State Public Sector Enterprises, Submission of accounts by State Public Sector Enterprises, Audit of accounts of Government Companies by Statutory Auditors, Supplementary Audit of accounts of Government Companies, Management letters.