

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



**लोकहितार्थ सत्यनिष्ठा**  
**Dedicated to Truth in Public Interest**



**Government of Haryana**  
**Report No. 3 of the year 2022**



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of  
the Comptroller and Auditor General of India**

**for the year ended 31 March 2021**

**Government of Haryana**

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## **PREFACE**

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

Chapters I to III of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2021. Information has been obtained from the Government of Haryana wherever necessary.

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

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

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



# **EXECUTIVE SUMMARY**



## Executive Summary

### Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2020-21 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 2021 and additional data collated from several sources such as the Economic Survey brought out by the Department of Economic and Statistical Analysis, this report provides an analytical review of the Annual Accounts of the State Government in five Chapters.

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

Chapter 2 provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2016-17 to 2020-21, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

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

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

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

### Audit findings

#### Chapter 1: Overview

The State passed FRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. The State Government had amended its FRBM Act in September 2020 for the financial year 2020-21 as additional Fiscal Deficit of two *per cent* over and above three *per cent* of GSDP (upto five *per cent* of GSDP) was permissible.

[Paragraph 1.5]

The revenue deficit increased from ₹ 16,990 crore during 2019-20 to ₹ 22,385 crore in 2020-21, which was higher than the budget projections of ₹ 15,374 crore.

[Paragraph 1.5]

Fiscal Deficit which was ₹ 30,518 crore in 2019-20 decreased marginally to ₹ 29,486 crore during 2020-21. Fiscal deficit was 3.86 *per cent* of GSDP against the target of four *per cent* in MTFP and 2.73 *per cent* in budget projections.

[Paragraph 1.5]

Revenue and Fiscal Deficits were understated by ₹ 1,166.89 crore on account of short-contribution to pension scheme, non-contribution to Consolidated Sinking Fund, non-adjustment of interest in Mines and Mineral Development, Restoration and Rehabilitation Fund and State Compensatory Afforestation Fund.

[Paragraph 1.6.1]

Fiscal liabilities were under stated by ₹ 406 crore due to non-depiction of outstanding loans, taken by Haryana Police Housing Corporation from Housing and Urban Development Corporation, in State Accounts.

[Paragraph 1.6.2]

## Chapter 2: Finances of the State

The annual growth rate of Revenue Receipts decreased from 10.39 *per cent* in 2016-17 to 2.99 *per cent* in 2019-20 and became negative at 0.44 *per cent* in 2020-21. State's own revenue registered negative growth of 2.69 *per cent* from previous year.

[Paragraph 2.3.2.1]

The revenue expenditure at ₹ 89,946 crore increased by six *per cent* over previous year and was 93 *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 ₹ 7,650 crore in 2020-21, which was 11.32 *per cent* of the revenue receipts including subsidies of ₹ 5,565 crore (72.75 *per cent*) for the Rural Electrification.

[Paragraph 2.4.2]

The capital expenditure was ₹ 5,870 crore decreased from 17 *per cent* to six *per cent* of total expenditure during 2020-21 from previous year mainly due to less expenditure in economic services.

[Paragraph 2.4.3]

The Government as of 31 March 2021 had invested ₹ 37,566.55 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The



average return on these investments was 0.188 *per cent* in the last five years while the Government paid an average interest rate of 7.94 *per cent* on its borrowings during 2016-21. 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 2021 increased by 6.68 *per cent* due to more loans to co-operative sugar mills and Haryana State Agriculture and Marketing Board and Power Companies during the year. Loans amounting to ₹ 3,418.72 crore were outstanding at the beginning of the year 2020-21 against co-operative sugar mills. Further, loans totalling ₹ 467.40 crore were given to these sugar mills. The State Government received interest of ₹ 92 crore (1.20 *per cent* of outstanding loans and advances) during 2020-21.

**[Paragraph 2.4.3.2(v)]**

The State Government had not invested funds of ₹ 5,230.50 crore available under State Disaster Response Fund, Restoration and rehabilitation of mines and minerals and State Compensatory Afforestation Fund.

**[Paragraphs 2.5.2.2, 2.5.2.4 and 2.5.2.5]**

Overall, fiscal liabilities including public debt and public account liabilities were 31.21 *per cent* of the GSDP (excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources). The debt grew by 11 *per cent* over previous year. The State Government raised internal debt of ₹ 49,340 crore and repaid ₹ 29,167 crore. Interest of ₹ 15,444 crore was paid on internal debt during 2020-21. The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 26.07 *per cent* in 2016-17 to 31.21 *per cent* in 2020-21. These liabilities were 3.53 times the revenue receipts and 4.88 times the State's own resources as at the end of 2020-21. State Government received ₹ 4,352 crore as back-to-back loans from GoI in lieu of GST compensation shortfall.

**[Paragraph 2.6.1]**

### **Chapter 3: Budgetary Management**

During 2020-21, expenditure of ₹ 1,42,409.10 crore was incurred against the total grants and appropriations of ₹ 1,80,004.84 crore resulting in overall savings of ₹ 37,595.74 crore. Out of this, in 44 cases, savings were ₹ 36,450.08 crore registering saving more than ₹ 100 crore in each case. Excess expenditure of ₹ 21.93 crore under one 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 and ₹ 153.39 crore for 2019-20.

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

There were persistent savings in 24 grants and one appropriation during 2016-21. In 22 cases, supplementary provision proved to be unwarranted as the expenditure remained less than the original provision. In 31 major heads, under 22 grants, 37 *per cent* of the expenditure was incurred in the month of March 2021 indicating rush of expenditure in the closing month of the year which shows non-adherence to the financial propriety.

[Paragraphs 3.3.2, 3.3.5 (ii) and 3.4.3]

#### **Chapter 4: Quality of Accounts and Financial Reporting Practices**

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

[Paragraph 4.1]

2,442 Utilisation Certificates in respect of grants of ₹ 14,550.78 crore provided by various departments were outstanding as on 31 August 2021. 199 annual accounts of 97 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2021.

[Paragraphs 4.6 and 4.15]

During 2020-21, expenditure of ₹ 7,964.58 crore (8.31 *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 63 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. Out of these, 30 cases were more than five years old.

[Paragraph 4.18]

## Chapter 5: State Public Sector Enterprises

The thrust of State Public Sector Enterprises (SPSEs) investment was mainly on power sector. This sector had received 87.13 *per cent* (₹ 47,051.41 crore) of total investment of ₹ 53,999.42 crore.

### [Paragraph 5.4.1]

The number of SPSEs that reported profits in their latest financial statements available during 2020-21 were 19 as against 21 in 2019-20. The reported profit earned increased from ₹ 975.78 crore in 2019-20 to ₹ 1,698.89 crore in 2020-21. The Return on Equity (RoE) of the 19 profit earning SPSEs also increased to 36.97 *per cent* in 2020-21 as compared to 9.18 *per cent* of the 21 profit earning SPSEs in 2019-20. The RoE for all the 30 working SPSEs was 10.20 *per cent* in 2020-21 as per their latest financial statements.

### [Paragraph 5.5.1]

Out of total loss of ₹ 425.71 crore reported to be incurred during 2020-21 by 11 SPSEs as per their latest financial results, loss of ₹ 357.50 crore is attributed (83.98 *per cent*) to two SPSEs which functioned in Energy and Power Department. The two SPSEs are Haryana Power Generation Corporation Limited (₹ 195.83 crore) and Haryana Vidyut Prasaran Nigam Limited (₹ 161.67 crore) reporting losses as per their latest finalised results of the financial year 2020-21.

### [Paragraph 5.7.1]

As on 31 March 2021, there were 11 SPSEs with accumulated losses of ₹ 28,668.85 crore. Out of which two SPSEs (Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited) had accumulated losses of ₹ 28,341.22 crore.

### [Paragraph 5.7.2]

Only nine Government Companies submitted their accounts of the year 2020-21 for audit by CAG by 30 November 2021. Accounts of 24 Government Companies were in arrears for a period of one to four years.

### [Paragraph 5.11.2]



# **CHAPTER-I**

## **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 21<sup>st</sup> largest State in terms of geographical area (44,212 sq km) and 18<sup>th</sup> by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a growth of 20.38 *per cent*. The percentage of population below the poverty line was 11.16 which is lower than the all-India average of 21.92. The State's Gross State Domestic Product (GSDP) in 2020-21 at current prices was ₹ 7,64,872 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 2020-21 ₹ 2,39,535<sup>1</sup>.

#### 1.1.1 Gross State Domestic Product of the State

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

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

(₹ in crore)

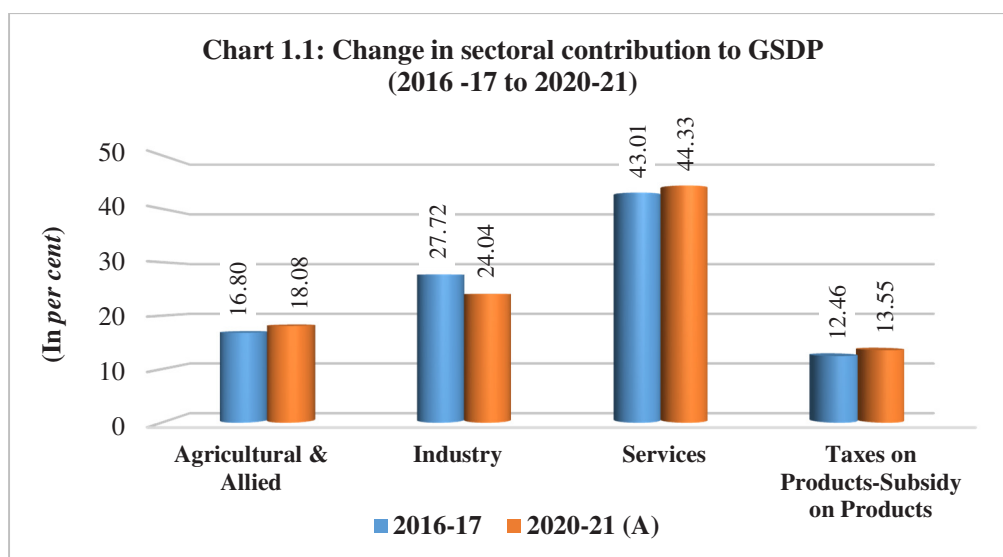
Year	2016-17	2017-18	2018-19 (P.E.)	2019-20 (Q.E.)	2020-21 (A.E.)
National GDP at current prices	1,53,91,669	1,70,90,042	1,88,86,957	2,03,51,013	1,97,45,670
Growth rate of GDP over previous year (in <i>per cent</i> )	11.76	11.03	10.51	7.75	(-)2.97
State's GSDP at current prices	5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
Growth rate of GSDP over previous year (in <i>per cent</i> )	13.30	14.88	9.30	10.73	(-)2.02

**Source: Economic Survey (2020-21) of Government of India and Department of Economics and Statistics, Haryana.**

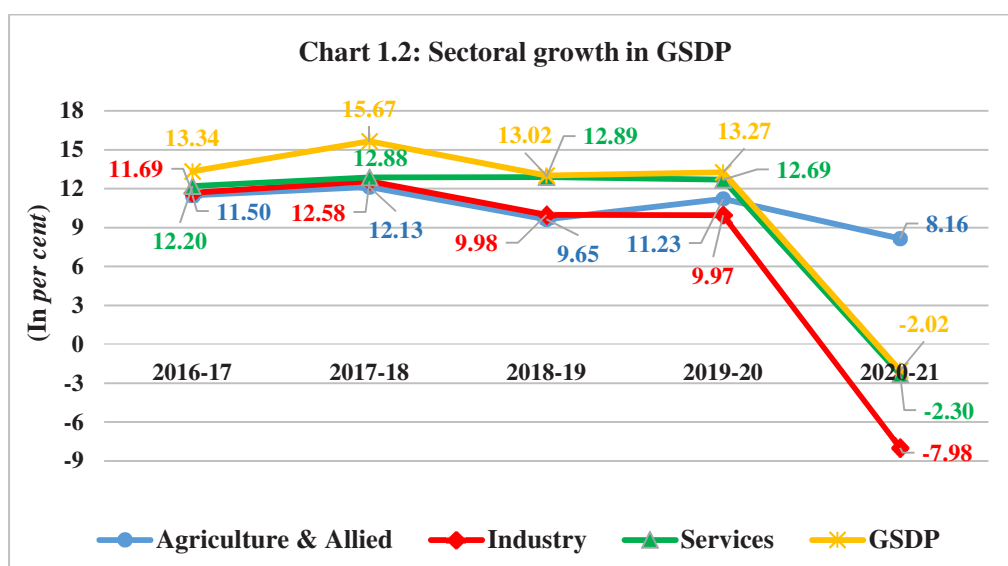
**P.E.-Provisional Estimates, Q.E.-Quick Estimates, A.E.-Advance Estimates**

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 corresponds to the Agriculture, Industry and Service sectors. Changes in sectoral contribution to GSDP and sectoral growth in GSDP during 2016-17 to 2020-21 has been picturised in **Charts 1.1 and 1.2**.

<sup>1</sup> Source: Economic Survey of Haryana, 2020-21



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.

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



Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

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

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

The analysis is also carried out in the context of recommendations of the XV Finance Commission (15<sup>th</sup> 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 (1 December 2021) to the State Government for comments.

### 1.3 Report Structure

The SFAR is structured into the following five Chapters:

<b>Chapter - I</b>	<b>Overview</b> 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.
<b>Chapter - II</b>	<b>Finances of the State</b> 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 2016-17 to 2020-21, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
<b>Chapter - III</b>	<b>Budgetary Management</b> 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.
<b>Chapter - IV</b>	<b>Quality of Accounts and Financial Reporting Practices</b> 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.
<b>Chapter - V</b>	<b>State Public Sector Enterprises</b> This chapter discusses financial performance of Government Companies, Statutory Corporations and Government Controlled Other Companies as revealed from their latest accounts.

#### **1.4 Overview of Government Account Structure and Budgetary Processes**

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

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

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

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

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

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

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

## Budget Document

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

**Revenue receipts** consist of tax revenue, 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.

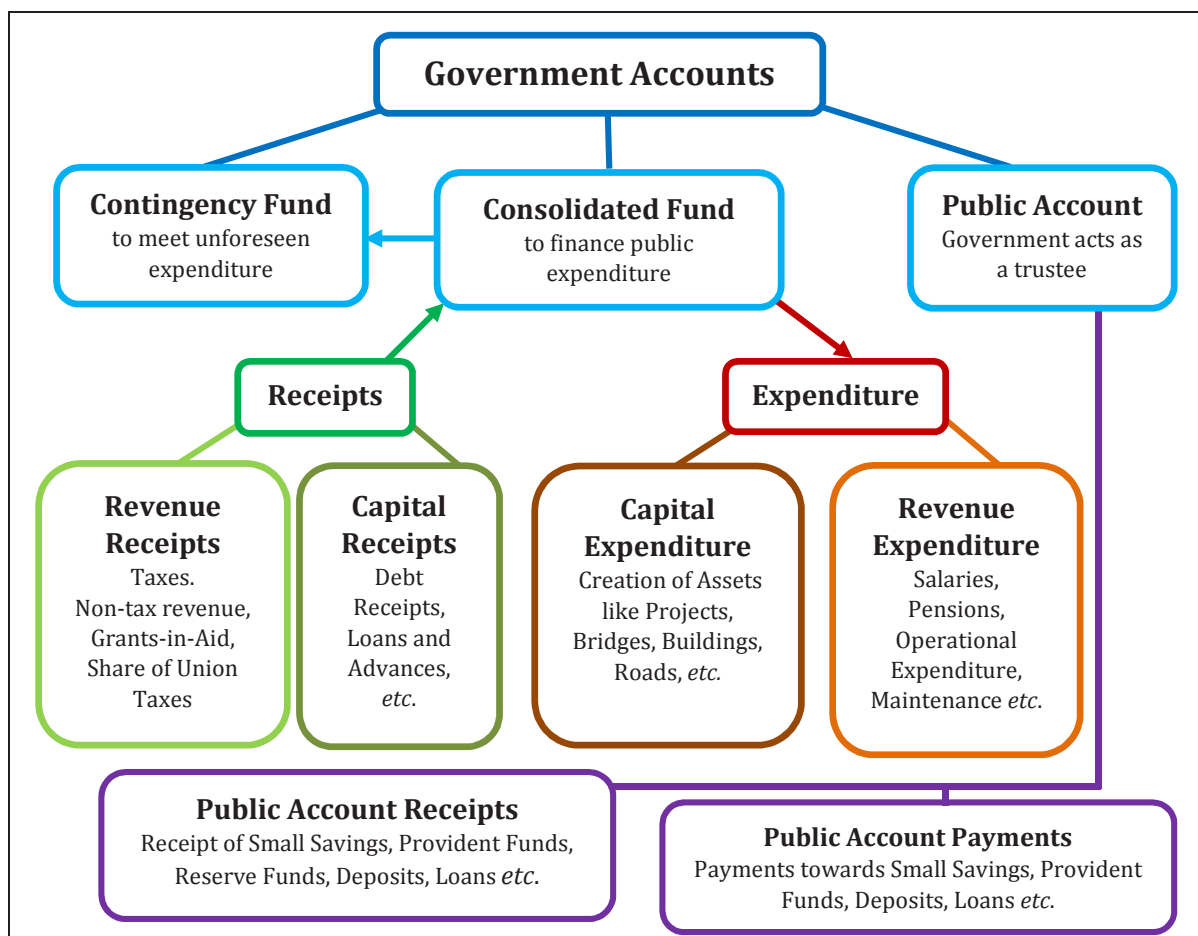
**Capital Expenditure** includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares and loans and advances by the Government to PSUs and other parties.

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

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

## Structure of Government Accounts

Chart 1.3: Structure of Government Accounts



Source: Based on Budget Manual

## Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2020-21, in the form of an **Annual Financial Statement**. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

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

### 1.4.1 Snapshot of Finances

**Table 1.2** provides the detail of actual financial results vis-à-vis Budget Estimates (B.E) for the year 2020-21 vis-à-vis actual of 2019-20.

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

(₹ in crore)

Sr. No.	Components	2019-20 (Actuals)	2020-21 (B.E.)	2020-21 (Actuals)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP
1	Tax Revenue	42,824.95	52,095.65	41,913.80	80.46	5.48
2	Non-Tax Revenue	7,399.74	15,428.22	6,961.49	45.12	0.91
3	Share of Union taxes/duties	7,111.53	8,484.82	6,437.59	75.87	0.84
4	Grants-in-aid and Contributions	10,521.91	13,955.45	12,248.13	87.77	1.60
5	<b>Revenue Receipts (1+2+3+4)</b>	<b>67,858.13</b>	<b>89,964.14</b>	<b>67,561.01</b>	<b>75.10</b>	<b>8.83</b>
6	Recovery of Loans and Advances	5,392.63	356.23	431.95	121.26	0.06
7	Other Receipts	54.01	3,750.00	62.96	1.68	0.01
8	Borrowings and other Liabilities (a)	30,518.62	25,681.60	29,486.08	114.81	3.86
9	<b>Capital Receipts (6+7+8)</b>	<b>35,965.26</b>	<b>29,787.83</b>	<b>29,980.99*</b>	<b>100.65</b>	<b>3.92</b>
10	<b>Total Receipts (5+9)</b>	<b>1,03,823.39</b>	<b>1,19,751.97</b>	<b>97,542.00</b>	<b>81.45</b>	<b>12.75</b>
11	<b>Revenue Expenditure (b)</b>	<b>84,848.21</b>	<b>1,05,338.09</b>	<b>89,946.60</b>	<b>85.39</b>	<b>11.76</b>
12	Interest payments	15,588.01	18,137.58	17,114.67	94.36	2.24
13	<b>Capital Expenditure (c)</b>	<b>18,975.18</b>	<b>14,413.88</b>	<b>6,795.40</b>	<b>47.14</b>	<b>0.89</b>
14	Capital outlay	17,665.93	13,201.37	5,869.70	44.46	0.77
15	Loans and advances	1,309.25	1,212.51	925.70	76.35	0.12
16	<b>Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>800.00</b>	<b>-</b>	<b>0.10</b>
17	<b>Total Expenditure (11+13+16)</b>	<b>1,03,823.39</b>	<b>1,19,751.97</b>	<b>97,542.00</b>	<b>81.45</b>	<b>12.75</b>
18	<b>Revenue Deficit (-)/ Surplus (+) (5-11)</b>	<b>(-) 16,990.08</b>	<b>(-) 15,373.95</b>	<b>(-) 22,385.59</b>	<b>145.61</b>	<b>(-) 2.93</b>
19	<b>Fiscal Deficit (-)/ Surplus (+){(5+6+7)-17}</b>	<b>(-) 30,518.62</b>	<b>(-) 25,681.60</b>	<b>(-) 29,486.08</b>	<b>114.81</b>	<b>(-) 3.86</b>
20	<b>Primary Deficit (-)/ Surplus (+) (19-12)</b>	<b>(-) 14,930.61</b>	<b>(-) 7,544.02</b>	<b>(-) 12,371.41</b>	<b>163.99</b>	<b>(-) 1.62</b>

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.*

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

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

### 1.4.2 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.2** gives an abstract of such liabilities and assets as on 31 March 2021, 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 2020	As on 31 March 2021	Per cent increase		As on 31 March 2020	As on 31 March 2021	Per cent increase
<b>Consolidated Fund</b>								
A	Internal Debt	1,83,785.60	2,03,958.21	10.98	a	Gross Capital Outlay	1,12,228.40	1,18,035.14
B	Loans and Advances from GoI	1,705.45	5,851.97*	243.13	b	Loans and Advances	7,390.30	7,884.05
	<b>Contingency Fund</b>	<b>200.00</b>	<b>1,000.00</b>	<b>400.00</b>				
<b>Public Account</b>								
A	Small Savings, Provident Funds, etc.	16,962.46	17,996.91	6.10	a	Advances	0.74	0.74
B	Deposits	7,921.80	9,471.56	19.56	b	Remittance	-	-
C	Reserve Funds	8,494.35	7,823.91	(-) 7.89	c	Suspense and Miscellaneous	70.49	24.24
D	Remittances	273.74	312.85	14.29		<b>Cash balance (including investment in Earmarked Fund)</b>	<b>3,999.47</b>	<b>3,147.94</b>
								<b>(-) 21.29</b>
						<b>Total</b>	<b>1,23,689.40</b>	<b>1,29,092.11</b>
						<b>Deficit in Revenue Account</b>	<b>95,654.00</b>	<b>1,17,323.30</b>
	<b>Total</b>	<b>2,19,343.40</b>	<b>2,46,415.41</b>	<b>12.34</b>		<b>Total</b>	<b>2,19,343.40</b>	<b>2,46,415.41</b>

Source: Finance Accounts of the respective years

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

### 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 06 July 2005 as per recommendations of the 12<sup>th</sup> Finance Commission with the objective of eliminating revenue deficit and reducing fiscal deficit within the prescribed limit. The 14<sup>th</sup> 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 2020-21 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 Government of India (GoI).

The Ministry of Finance, GoI has allowed the additional two *per cent* borrowing over and above three *per cent* of GSDP (upto five *per cent* of GSDP) during 2020-21 subject to the condition of amendment in the State FRBM Act and implementation of specific State Level Reforms. Accordingly, the State Government had amended its FRBM Act in September 2020 for the financial year 2020-21 as additional fiscal deficit of two *per cent* over and above three *per cent* of GSDP (upto five *per cent* of GSDP) shall be permissible. Additional one *per cent* in the Financial Year 2020-21 allowed subject to the condition of



amendment in the State FRBM Act and implementation of following specific State Level Reforms:

- (i) Implementation of One Nation One Ration Card System;
- (ii) Ease of doing business reforms;
- (iii) Urban Local Body/Utility reforms; and
- (iv) Power Sector reforms.

The weightage of each reform was 0.25 *per cent* of GSDP totalling to one *per cent*. Accordingly, statutory flexible limit for the fiscal deficit for the year 2020-21 works out to ₹ 38,244 crore (five *per cent* of GSDP). However, the limit has been taken as ₹ 30,595 crore (four *per cent* of GSDP) because information on implementation of reforms to be eligible for one *per cent* flexible limit (₹ 7,649 crore) was not provided by the State Government, against which fiscal deficit of ₹ 29,486 crore was within the normative assessment under amended FRBM Act for the year 2020-21.

The 14<sup>th</sup> 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 and 15<sup>th</sup> Finance Commission has projected an annual growth rate of 11.50 *per cent* for the period 2020-21. Major fiscal variables provided in the budget, based on the recommendations of the 15<sup>th</sup> 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	2020-21						
	Targets as prescribed by 15 <sup>th</sup> FC	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Variation of actuals from projections		
					Targets prescribed by 15 <sup>th</sup> FC	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit (-)/ Surplus (+)	(+) 0.78	(-) 1.64	(-) 1.51	(-) 2.93	(-) 3.71	(-) 1.29	(-) 1.42
Fiscal Deficit/GSDP	(-) 2.70	(-) 2.73	(-) 4.00	(-) 3.86	(-) 1.16	(-) 1.13	(-) 0.14
Ratio of total outstanding debt to GSDP*	31.90	21.14	21.14	31.21	(-) 0.69	(+) 10.07	(+) 10.07

\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

The ratio of total outstanding debt to GSDP ratio as per the Finance Accounts is 31.78 *per cent*. However, the debt to GSDP ratio (31.21 *per cent*) has been arrived at after excluding GST compensation of ₹ 4,352 crore received as back-to-back loan under debt receipts from the total outstanding liabilities as the Department of Expenditure, GoI has decided that it will not be treated as debt of the State Government for any norms which may be prescribed by the Finance Commission.



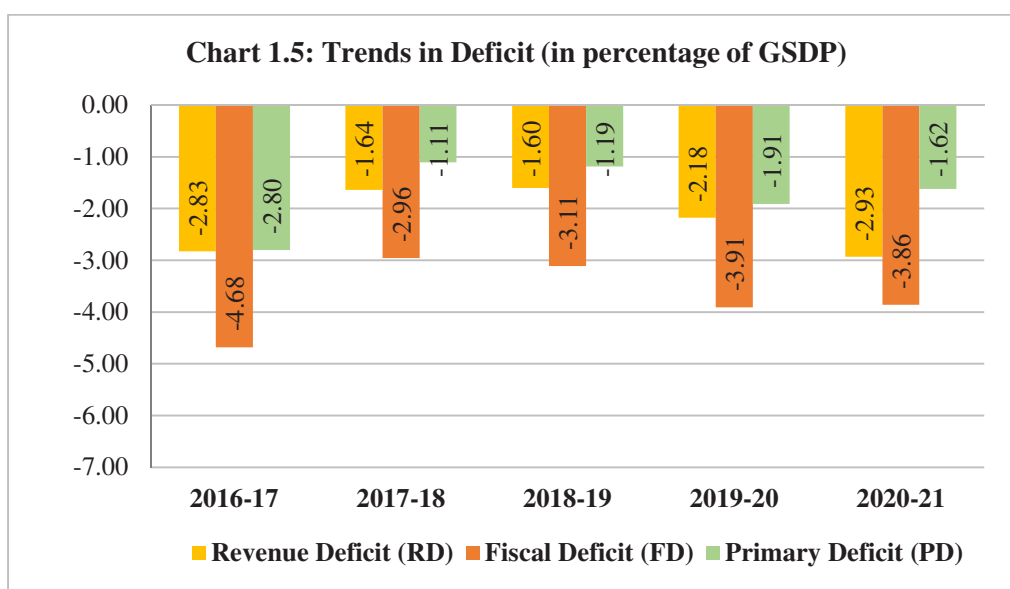
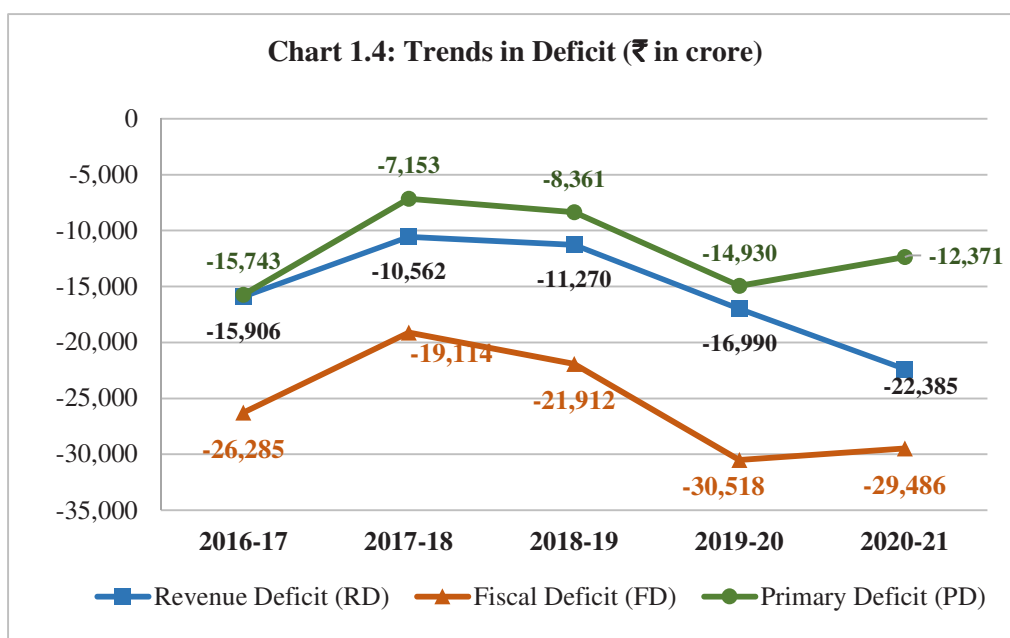
Table 1.5: Actuals vis-à-vis projection in MTFP for 2020-21

(₹ in crore)

Sr. No.	Fiscal Variables	Projection as per MTFP	Actuals (2020-21)	Variation (in per cent)
1	Own Tax Revenue	52,095.65	41,913.80	(-) 19.54
2	Non-Tax Revenue	15,428.22	6,961.49	(-) 54.88
3	Share of Central Taxes	8,484.82	6,437.59	(-) 24.13
4	Grants -in-aid from GoI	13,955.45	12,248.13	(-) 12.23
5	Revenue Receipts (1+2+3+4)	89,964.14	67,561.01	(-) 24.90
6	Revenue Expenditure	1,05,338.09	89,946.60	(-) 14.61
7	Revenue Deficit (-)/ Surplus (+) (5-6)	(-) 15,373.95	22,385.59	(-) 45.61
8	Fiscal Deficit (-)/ Surplus (+)	(-) 25,681.60	29,486.08	(-) 14.81
9	Debt-GSDP ratio (per cent)	21.14	31.21*	(+) 10.07
10	GSDP growth rate at current prices (per cent)	(-) 2.02	(-) 2.02	-

\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

Chart 1.4 and Chart 1.5 presents the trends in deficit indicators over the period 2016-21.



- **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 ₹ 16,990 crore during 2019-20 increased to ₹ 22,385 crore and was higher than the budget projections of ₹ 15,374 crore.

The revenue deficit at ₹ 22,385 crore indicates that revenue receipts of the State Government were not sufficient for meeting the revenue expenditure and borrowed funds were used for meeting current consumption instead of capital creation.

- **Fiscal Deficit** which was ₹ 30,518 crore in 2019-20 decreased marginally to ₹ 29,486 crore during 2020-21. Fiscal deficit was 3.86 *per cent* of GSDP against the target of four *per cent* in MTFP and 2.73 *per cent* in budget projections.
- **Primary Deficit** decreased from ₹ 14,930 crore in 2019-20 to ₹ 12,371 crore in 2020-21. 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 2020-21, the State registered a Primary Revenue Deficit of ₹ 5,270 crore.

## 1.6 Deficits and total debt after examination in audit

### 1.6.1 Impact on Revenue and Fiscal Deficit

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

Audit observed that the Revenue and Fiscal Deficit was understated by ₹ 1,166.89 crore on account of short-contribution to pension scheme, non-contribution to Consolidated Sinking Fund and non-adjustment of interest in Mines and Mineral Development, Restoration and Rehabilitation Fund and State Compensatory Afforestation Fund as shown in **Table 1.6**.

**Table 1.6: Impact on Revenue and Fiscal Deficit**

Particulars	Impact on Revenue Deficit (Understated) (₹ in crore)	Impact on Fiscal Deficit (Understated) (₹ in crore)	Ratio before taking the net impact (in per cent)		Ratio after taking the net impact (in per cent)	
			RD/GSDP	FD/GSDP	RD/GSDP	FD/GSDP
Short contribution by State Government towards Defined Contribution Pension Scheme	11.70	11.70	2.93	3.86	3.08	4.01
Non-contribution to Consolidated Sinking Fund	1,077.81	1,077.81				
Short contribution and non-adjustment of interest on balances in Mines and Mineral Development, Restoration and Rehabilitation Fund	33.77	33.77				
Non-adjustment of interest on balances in State Compensatory Afforestation Fund	43.61	43.61				
<b>Total</b>	<b>1,166.89</b>	<b>1,166.89</b>				

Source: Finance Accounts

Above impacted the Revenue and Fiscal Deficit of the State Government. The Revenue Deficit to GSDP ratio has been understated by 0.15 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)
<b>Liabilities upon the Consolidated Fund (Public Debt)</b>	<b>Amount</b>
<b>Internal Debt (A)</b>	<b>2,03,958.21</b>
Market Loans bearing interest	1,61,214.18
Market Loans not bearing interest	2.26
Compensation and other Bonds	25,950.00
Loans from other Institutions, etc.	7,857.40
Special Securities issued to the National Small Saving Fund of the Central Government	8,360.73
Others	573.64
<b>Loans and Advances from Central Government (B)</b>	<b>5,851.97*</b>
Non-plan Loans	37.04
Loans for State Plan Schemes	970.02
Others	4,844.91
<b>Liabilities upon Public Accounts (C)</b>	<b>33,538.31</b>
Small Savings, Provident Funds, etc.	17,996.91
Deposits	9,471.56
Reserve Funds	5,781.23
Suspense and Miscellaneous Balances	(-) 24.24
Remittance Balances	312.85
<b>Total (A+B+C)</b>	<b>2,43,348.49</b>

Source: Finance Accounts

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

The overall outstanding debt/liabilities of the State were understated by ₹ 288.61 crore by not accounting for the Suspense, Miscellaneous and Remittance balances and percentage to GSDP was understated by 0.04 *per cent*. The ratio of Outstanding Debt to GSDP at 31.21<sup>2</sup> *per cent* did not include Suspense and remittances balances. Total liabilities to GSDP ratio was higher at 31.25 *per cent* against the normative assessment of 21.14 *per cent* under MTFPS and Budget.

Besides this Haryana Police Housing Corporation Limited (HPHCL) raised two loans amounting to ₹ 550 crore (October 2015) and ₹ 300 crore (January 2011) from Housing and Urban Development Corporation Limited (HUDCO) against the State Government guarantee for these loans. As per the condition of the sanctions issued by Home Department, Government of Haryana the repayment of the principal as well as interest will be made as per loan agreement and the State Government will make annual allocation of funds in the budget to the tune earmarked in loan agreement alongwith interest for making repayment to HUDCO. Further, the Finance Department stands committed to provide required funds to HPHCL for repayment of both principal and interest. Sanctions issued by Home Department, releasing amount towards repayment of Principal and interest of loan is shown as grant-in-aid in the budget and accounts in contravention of Haryana FRBM Act, 2005 and resulted in understatement of Government liabilities in State Accounts due to these outstanding loan of ₹ 405.75 crore in books of accounts of HPHCL towards HUDCO as on 31 March 2021.

During the year 2020-21 HPHCL repaid amount of ₹ 63.75 crore (₹ 22.50 crore plus ₹ 41.25 crore) towards these loans to HUDCO against the outstanding loans amounting to ₹ 419.50 crore at the beginning of year i.e. 01 April 2020. Loans of ₹ 50 crore has been raised during the year leaving outstanding loans balance of ₹ 405.75 crore at the end of the year i.e. 31 March 2021.

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<sup>2</sup> Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

# **CHAPTER-II**

## **FINANCES OF THE STATE**



## Chapter 2: Finances of the State

### 2.1 Major Changes in Key Fiscal Aggregates

#### Changes in key fiscal aggregates in 2020-21 compared to 2019-20

<b>Revenue Receipts</b>	<ul style="list-style-type: none"> <li>✓ Revenue receipts of the State decreased by 0.44 <i>per cent</i></li> <li>✓ Own Tax receipts of the State decreased by 2.13 <i>per cent</i></li> <li>✓ Own Non-tax receipts decreased by 5.93 <i>per cent</i></li> <li>✓ State's Share of Union Taxes and Duties decreased by 9.46 <i>per cent</i></li> <li>✓ Grants-in-Aid from Government of India increased by 16.40 <i>per cent</i></li> </ul>
<b>Revenue Expenditure</b>	<ul style="list-style-type: none"> <li>✓ Revenue expenditure increased by 6.01 <i>per cent</i></li> <li>✓ Revenue expenditure on General Services increased by 8.94 <i>per cent</i></li> <li>✓ Revenue expenditure on Social Services increased by 7.23 <i>per cent</i></li> <li>✓ Revenue expenditure on Economic Services decreased by 0.99 <i>per cent</i></li> <li>✓ No expenditure on Grants-in-Aid during 2020-21</li> </ul>
<b>Capital Expenditure</b>	<ul style="list-style-type: none"> <li>✓ Capital expenditure decreased by 66.77 <i>per cent</i></li> <li>✓ Capital expenditure on General Services decreased by 33.79 <i>per cent</i></li> <li>✓ Capital expenditure on Social Services decreased by 7.67 <i>per cent</i></li> <li>✓ Capital expenditure on Economic Services decreased by 81.97 <i>per cent</i></li> </ul>
<b>Loans and Advances</b>	<ul style="list-style-type: none"> <li>✓ Disbursement of Loans and Advances decreased by 29.26 <i>per cent</i></li> <li>✓ Recoveries of Loans and Advances decreased by 91.99 <i>per cent</i></li> </ul>
<b>Public Debt</b>	<ul style="list-style-type: none"> <li>✓ Public Debt Receipts increased by 11.33 <i>per cent</i>*</li> <li>✓ Repayment of Public Debt increased by 86.98 <i>per cent</i></li> </ul>
<b>Public Account</b>	<ul style="list-style-type: none"> <li>✓ Public Account Receipts increased by 22.71 <i>per cent</i></li> <li>✓ Disbursement of Public Account increased by 19.74 <i>per cent</i></li> </ul>
<b>Cash Balance</b>	<ul style="list-style-type: none"> <li>✓ Cash balance decreased by ₹ 851.53 crore (21.29 <i>per cent</i>) during 2020-21 compared to previous year</li> </ul>

\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

### 2.2 Sources and Application of Funds

The summary of sources and application of funds during the current year (2020-21) vis-à-vis the previous year (2019-20) is given in **Table 2.1**.

**Table 2.1: Details of sources and application of funds during 2019-20 and 2020-21**

(₹ in crore)

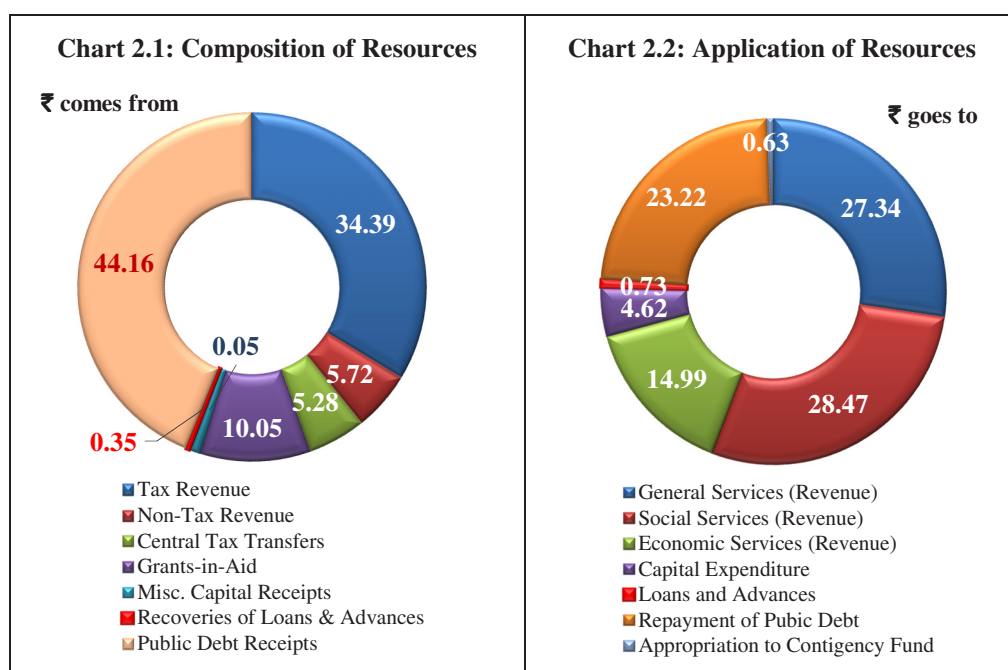
	Particulars	2019-20	2020-21	Increase/ Decrease (Percentage)
<b>Sources</b>	Opening Cash Balance with RBI	2,985.55	3,999.47	1,013.92 (34)
	Revenue Receipts	67,858.13	67,561.01	(-) 297.12 (0.44)
	Recoveries of Loans and Advances	5,392.63	431.95	(-) 4,960.68 (92)
	Misc. Capital Receipts	54.01	62.96	8.95 (17)
	Public Debt Receipts (Net)	28,656.31	24,319.13*	(-) 4,337.18 (15)
	Public Account Receipts (Net)	2,876.23	3,515.42	639.19 (22)
	<b>Total</b>	<b>1,07,822.86</b>	<b>99,889.94</b>	<b>(-) 7,932.92 (7)</b>
<b>Application</b>	Revenue Expenditure	84,848.21	89,946.60	5,098.39 (6)
	Capital Expenditure	17,665.93	5,869.70	(-) 11,796.23 (67)
	Disbursement of Loans and Advances	1,309.25	925.70	(-) 383.55 (29)
	Closing Cash Balance with RBI	3,999.47	3,147.94	(-) 851.53 (21)
	<b>Total</b>	<b>1,07,822.86</b>	<b>99,889.94</b>	<b>(-) 7,932.92 (7)</b>

Source: Finance Accounts of the respective years

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

**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 2020-21 is given in **Chart 2.1 and Chart 2.2**.



Source: Finance Accounts

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

## 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.

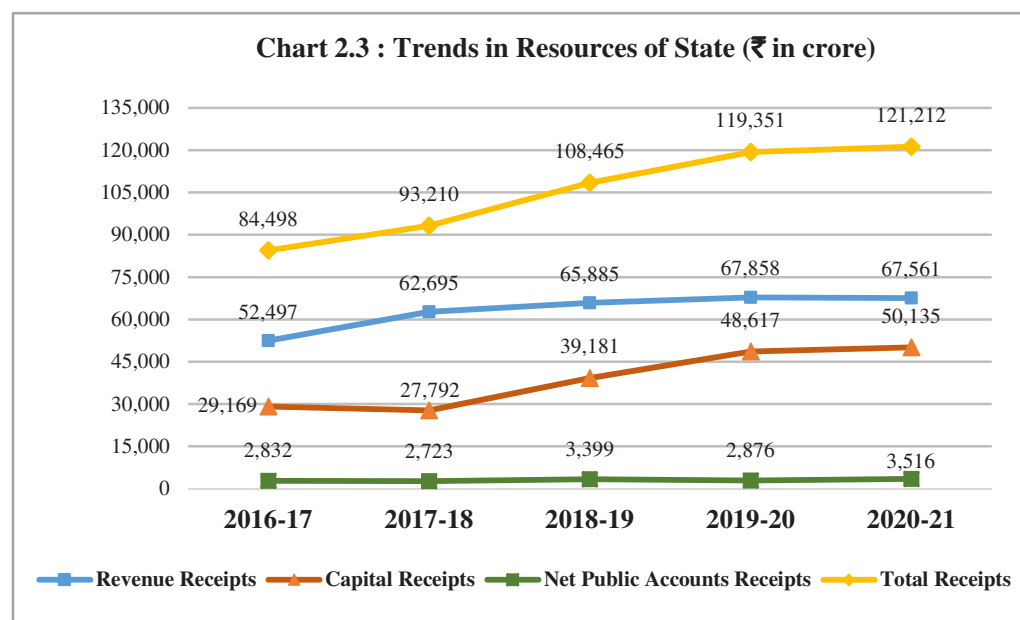
Both revenue and capital receipts form part of the Consolidated Fund of the State.

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.

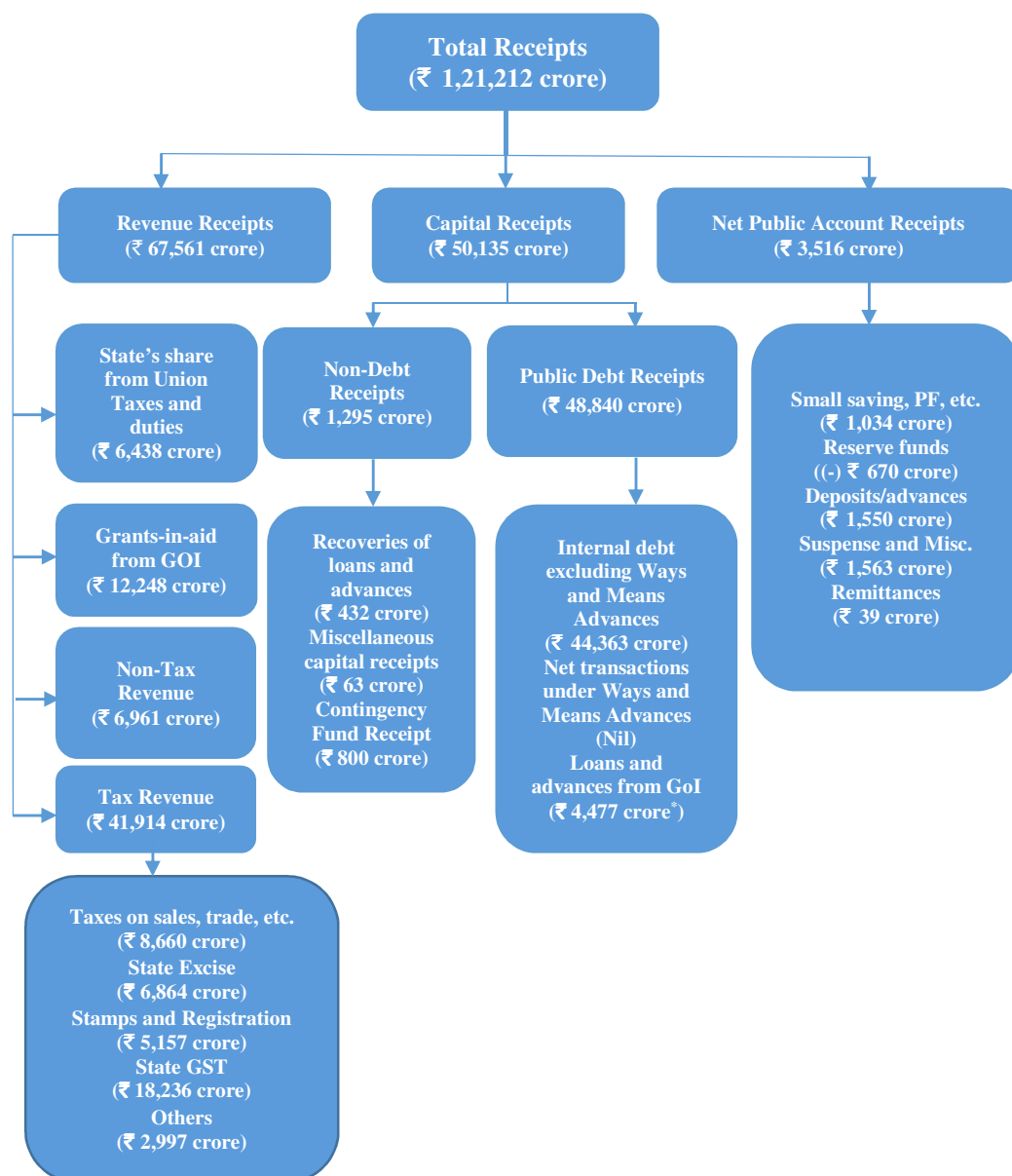
### 2.3.1 Receipts of the State

Trends in various components of the receipts of the State during 2016-21 is given in **Chart 2.3** while composition of receipts of the State during 2020-21 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 2020-21



Source: Finance Accounts

- \* Includes ₹ 4,352 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.
- Net Public Account Receipts (₹ 3,516 crore) = Public Account Receipts (₹ 53,761 crore) less Public Accounts Disbursements (₹ 50,245 crore)
- In 2020-21, receipts of ₹ 800 crore was included as Contingency Fund Receipts to increase the present limit of the Contingency Fund of Haryana from ₹ 200 crore to ₹ 1,000 crore.

The total receipts of the Government increased by ₹ 36,714<sup>1</sup> crore (43.45 per cent) in 2020-21 over 2016-17. Revenue receipts increased by ₹ 15,064 crore (28.69 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 20,966 crore (71.88 per cent) and Net Public Account receipts increased by ₹ 684 crore (24.15 per cent) during the same period.

<sup>1</sup> Includes ₹ 800 crore as Contingency Fund Corpus in 2020-21.

## 2.3.2 Revenue Receipts

### 2.3.2.1 Trends and growth of Revenue Receipts

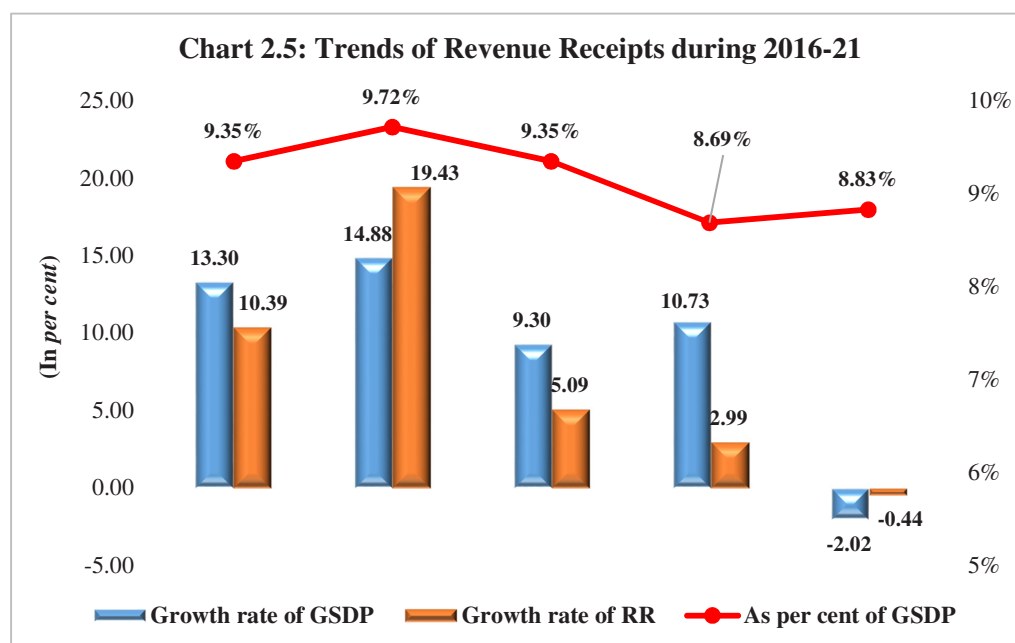
The trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP during the period 2016-17 to 2020-21 are given in **Table 2.2** and also depicted in **Chart 2.5** and **Chart 2.6**. The trends and composition of revenue receipts during the period 2016-17 to 2020-21 are presented in **Appendix 2.2**.

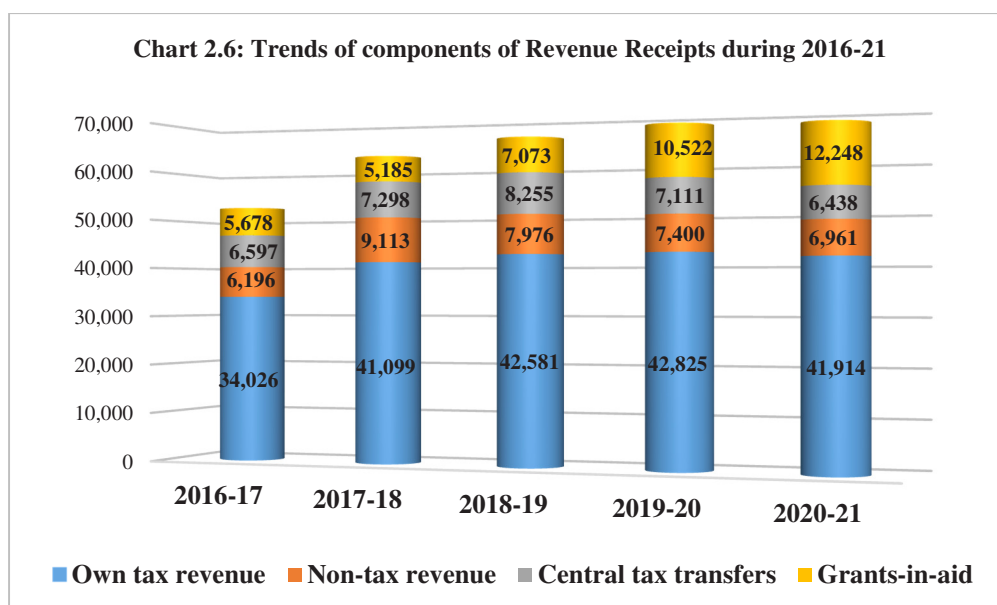
**Table 2.2: Trends in Revenue Receipts**

Parameters	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue Receipts (RR) (₹ in crore)	52,497	62,695	65,885	67,858	67,561
Rate of growth of RR (per cent)	10.39	19.43	5.09	2.99	(-) 0.44
Own Tax Revenue	34,026	41,099	42,581	42,825	41,914
Non-Tax Revenue	6,196	9,113	7,976	7,400	6,961
Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) (per cent)	12.72	24.84	0.69	(-) 0.66	(-) 2.69
Gross State Domestic Product (₹ in crore)	5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
Rate of growth of GSDP (per cent)	13.30	14.88	9.30	10.73	(-) 2.02
RR/GSDP (per cent)	9.35	9.72	9.35	8.69	8.83

Source of GSDP figures: Directorate of Economics and Statistics

It can be seen that the annual growth rate of Revenue Receipts (RR) of the State decreased from 10.39 *per cent* in 2016-17 to 2.99 *per cent* in 2019-20 and becomes negative at (-)0.44 *per cent* as the own tax and non-tax revenues of the State Government displayed negative growth of 2.69 *per cent* in 2020-21. The ratio of RR to GSDP decreased from 9.35 *per cent* in 2016-17 to 8.83 *per cent* in 2020-21.





Source: Finance Accounts of the respective years

The revenue receipts of the State increased by 28.69 *per cent* during the period from 2016-17 to 2020-21. The State's own tax revenue increased by 23.18 *per cent*, the grants-in-aid from GoI increased by 115.71 *per cent* and the central tax transfers decreased by 2.41 *per cent* during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the revenue receipt decreased from 76.62 *per cent* in 2016-17 to 72.34 *per cent* in 2020-21. The share of grants-in-aid from GoI increased from 10.82 *per cent* in 2016-17 to 18.13 *per cent* in 2020-21. The share of central tax transfers decreased from 12.57 *per cent* to 9.53 *per cent* during 2016-17 to 2020-21.

The revenue receipts of the State during the current year decreased by (-)0.44 *per cent* over the previous year. State's own tax and non-tax revenue decreased by ₹ 1,350 crore (2.69 *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 mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

#### (i) Own Tax revenue

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

Table 2.3: Components of State's own tax revenue

(₹ in crore)

Revenue Head	2016-17	2017-18	2018-19	2019-20	2020-21	Sparkline
Taxes on sales, trades, etc.	23,488	15,609	8,998	8,398	8,660	
SGST	0	10,833	18,613	18,873	18,236	
State excise	4,613	4,966	6,042	6,323	6,864	
Taxes on vehicles	1,583	2,778	2,908	2,916	2,495	
Stamp duty and Registration fees	3,283	4,193	5,636	6,013	5,157	
Land revenue	16	18	19	20	17	
Taxes on goods and passengers	595	2,317	21	16	4	
Other taxes	448	385	344	266	481	
<b>Total</b>	<b>34,026</b>	<b>41,099</b>	<b>42,581</b>	<b>42,825</b>	<b>41,914</b>	

Source: Finance Accounts of the respective years

Tax revenue increased by ₹ 7,888 crore (23.18 *per cent*) in 2020-21 over 2016-17. Taxes on sales, trades, etc. and State Excise recorded increasing trend. However, the Taxes on Goods and Services Tax (GST), Taxes on vehicle, Stamp duty and Registration fees decreased in 2020-21 as compared to 2019-20.

The Own tax revenue of the State at ₹ 41,914 crore was less by ₹ 10,182 crore as compared to estimates under Budget and MTFPS and ₹ 23,371 crore against normative assessment of ₹ 65,285 crore by the 15<sup>th</sup> Finance Commission (15<sup>th</sup> FC).

#### (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 2020-21 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 <sup>2</sup>	14,845.26	13,225.69	1,619.57	1,199.00	420.57
2018-19	22,564.79	18,597.93	3,966.86	2,820.00	1,146.86
2019-20	25,723.86	18,944.61	6,779.25	5,453.43	1,325.82
2020-21	29,325.20	18,240.48 <sup>3</sup>	11,084.72	9,417.81*	1,666.91
<b>Total</b>	<b>92,459.11</b>	<b>69,008.71</b>	<b>23,450.40</b>	<b>18,890.24</b>	<b>4,560.16</b>

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

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

The growth in GST collection in the State was lesser than projected growth and there was total shortfall of ₹ 23,450.40 crore during 2017-21 against the projected GST receipt of ₹ 92,459.11 crore. GoI has released ₹ 18,890.24 crore as compensation including ₹ 4,352 crore as back-to-back loans upto March 2021.

### (iii) *Audit of GST Receipts*

The Government of India's decision to provide access to Pan-India data at GSTN premises was conveyed on 22<sup>nd</sup> June 2020. Two ID based passwords for online access (PAN-State Data) to the back-end systems had been provided (March 2021) by the State Excise and Taxation Department. The State Excise and Taxation Department also assured that remaining user ID passwords would be provided to the audit team during audit at districts level. The process of providing GSTN data to PAG (Audit) office were completed by the State Excise and Taxation Department in March 2021. Therefore, the accounts for the year 2020-21 have been certified on the basis of test audit, as was being done when records were being maintained manually.

### (iv) *Analysis of arrears of revenue*

The arrears of revenue as on 31 March 2021 in some principal heads of revenue amounted to ₹ 35,166.11 crore of which ₹ 5,848.55 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**.

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

<sup>3</sup> Included amount of ₹ 4.22 crore of Pre-GST under Major Head 0040-Taxes on Sales, Trade, etc.

Table 2.5: Arrears of revenue as on 31<sup>st</sup> March 2021

(₹ in crore)

Sr. No.	Head of revenue	Total amount outstanding	Amount outstanding for more than five years
1	Taxes on sales, trade/VAT, etc.	32,716.78	4,907.54
2	State Excise	436.39	190.42
3	Taxes and duties on electricity	364.60	184.75
4	Tax on entry of goods into local areas (Local Area Development Tax)	206.44	197.17
5	Police	128.86	40.91
6	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.77	11.77
7	Non-ferrous mining and metallurgical industries	1,301.27	315.99
<b>Total</b>		<b>35,166.11</b>	<b>5,848.55</b>

Source: Information provided by various departments.

**(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 assessments due	Cases disposed of during the year	Balances at the end of the year	Percentage of disposal (col. 6 to 5)
1	2	3	4	5	6	7	8
Taxes on sales, Trade, etc./VAT	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
	2020-21	35,570	3,606	39,176	34,140	5,036	87

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 2020-21

Sr. No.	Head of revenue	Cases pending as on 31 March 2020	Cases detected during 2020-21	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 2021
					Number of cases	Amount of demand (₹ in crore)	
1	0039-State Excise	290	1,662	1,952	1,820	20.87	132
2	0040-Taxes on Sales, Trade, etc./ VAT	1	114	115	115	0.84	Nil

Source: Information provided by State Excise and Taxation Department

**(vii) Refund Cases**

The number of refund cases pending at the beginning of the year 2020-21, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2020-21 as reported by the Department is given in the **Table 2.8**.

**Table 2.8: Details of refund cases during the year 2020-21****(₹ in crore)**

Sr. No.	Particulars	Sales tax/VAT		State Excise	
		No. of cases	Amount	No. of cases	Amount
1	Opening balance of outstanding claims	521	187.08	51	1.98
2	Claims received	1,074	192.99	99	10.63
3	Refund made/adjusted/ rejected	1,115	260.72	111	10.38
4	Closing balance of outstanding claims	480	119.35	39	2.23

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 2016-17 to 2020-21 are given in **Table 2.9**.

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

Revenue Head	2016-17	2017-18	2018-19	2019-20	2020-21	Sparkline
Interest receipts	2,310	2,228	1,954	1,975	1,562	
Dividends and Profits	6	8	57	87	163	
Other non-taxes receipts of which	3,880	6,877	5,965	5,338	5,236	
a) Major and medium Irrigation	113	132	164	172	210	
b) Road Transport	1,265	1,280	1,197	1,115	585	
c) Urban Development	599	2,861	2,316	1,855	1,954	
d) Education	640	674	272	458	595	
e) Non-ferrous mining	497	713	583	702	1,021	
f) Others	766	1,217	1,433	1,036	871	
<b>Total</b>	<b>6,196</b>	<b>9,113</b>	<b>7,976</b>	<b>7,400</b>	<b>6,961</b>	

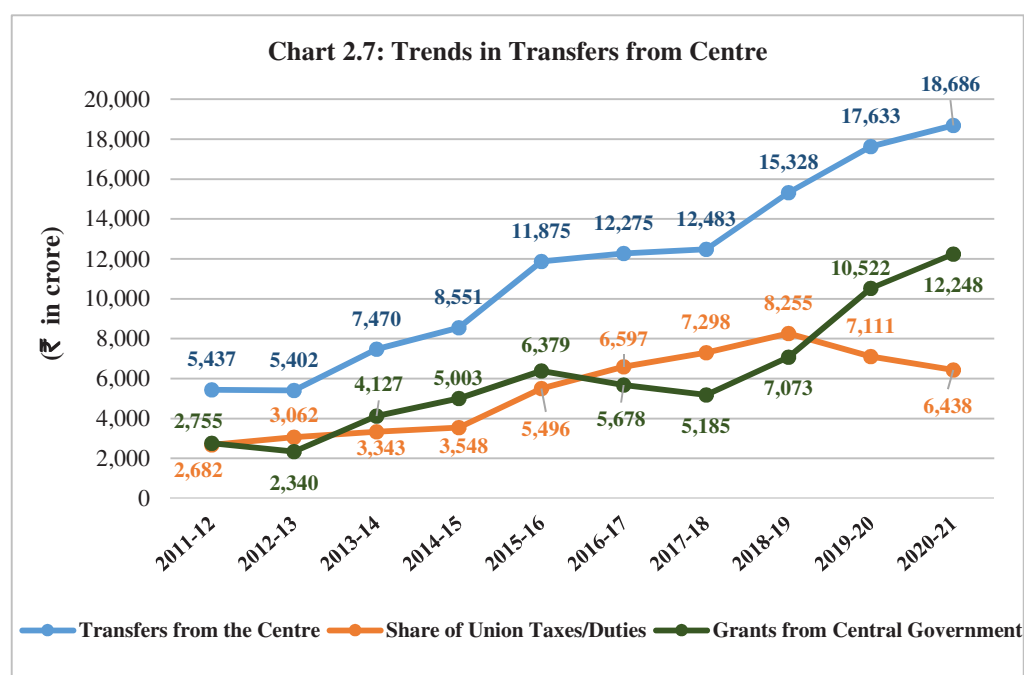
Source: Finance Accounts of the respective years

The actual receipts under non-tax revenue increased by ₹ 765 crore (12.35 per cent) during 2016-21. Non-Tax revenue (₹ 6,961 crore) constituted 10.30 per cent of the revenue receipts during 2020-21 registering decrease of ₹ 439 crore (5.93 per cent) from the previous year mainly due to decrease under Road Transport (₹ 530 crore) off set by increase in receipt under Urban Development and Non-ferrous mining. The interest receipts of ₹ 1,562 crore includes book adjustments of ₹ 1,337 crore on irrigation projects, grain supply scheme and road transport. There is shortfall of ₹ 8,467 crore as compared to projection made in Budget and MTFPS and ₹ 2,936 crore against the normative assessment of ₹ 9,897 crore by 15<sup>th</sup> FC.



### 2.3.2.3 Transfers from the Centre

Trends in transfers from Centre during 2011-12 to 2020-21 are shown in *Chart 2.7*.



Source: Finance Accounts of the respective years

#### (i) Central tax transfer

The 13<sup>th</sup>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 14<sup>th</sup>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. The 15<sup>th</sup> FC recommended decrease in the sharable amount of Central Taxes to State from 42 to 41 *per cent*.

State's share in Union taxes and duties has shown an increasing trend from ₹ 2,682 crore in 2011-12 to ₹ 8,255 crore in 2018-19 and thereafter decreased to ₹ 7,111 crore in 2019-20 to ₹ 6,438 crore in 2020-21 as detailed 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 <sup>th</sup> FC, 32 <i>per cent</i> 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 <sup>th</sup> FC, 42 <i>per cent</i> of the sharable amount of Central taxes to States	5,680	5,496	(-) 184
2016-17		6,189	6,597	408
2017-18		8,372	7,298	(-) 1,074
2018-19		9,300	8,255	(-) 1,045
2019-20		11,216	7,111	(-) 4,105
2020-21	As per 15 <sup>th</sup> FC, 41 <i>per cent</i> of the sharable amount of Central taxes to States	8,485	6,438	(-)2,047

Source: Finance Accounts of the respective years

Detail of the Central tax transfers from 2016-17 to 2020-21 are at **Table 2.11**.

**Table 2.11: Details of Central Tax Transfers**

(₹ in crore)

Head	2016-17	2017-18	2018-19	2019-20	2020-21
Central Goods and Services Tax (CGST)	--	104.36	2,037.54	2,018.07	1,907.46
Integrated Goods and Services Tax (IGST)	--	737.08	162.60	--	-- <sup>4</sup>
Corporation Tax	2,118.57	2,235.92	2,870.86	2,424.73	1,946.54
Taxes on Income other than Corporation Tax	1,472.41	1,888.08	2,114.27	1,899.93	1,996.13
Customs	911.33	736.90	585.17	450.77	338.27
Union Excise Duties	1,040.65	770.20	388.87	313.42	215.83
Service Tax	1,049.64	825.05	75.03	--	28.52
Other Taxes <sup>5</sup>	4.87	(-) 0.07	20.26	4.61	4.84
<b>Central Tax transfers</b>	<b>6,597.47</b>	<b>7,297.52</b>	<b>8,254.60</b>	<b>7,111.53</b>	<b>6,437.59</b>
Percentage of increase over previous year	20	11	13	(-) 14	(-) 9.48
Percentage of Central tax transfers to Revenue Receipts	13	12	13	10	9.53

Source: Finance Accounts of the respective years

The share of Union Taxes received during 2020-21 (₹ 6,437.59 crore) was lesser by ₹ 673.94 crore (9.48 *per cent*) as compared to 2019-20. It is lesser by ₹ 2,047.23 crore than the projections made in the budget estimates 2020-21 (₹ 8,484.82 crore).

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

The GIA from GoI increased by ₹ 1,726.22 crore in 2020-21 over the previous year as shown in **Table 2.12**.

<sup>4</sup> 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 2020-21.

<sup>5</sup> Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services.

Table 2.12: Grants-in-aid received from GoI

(₹ in crore)

Head	2016-17	2017-18	2018-19	2019-20	2020-21
Non-Plan Grants	3,078.49	--	--	--	--
Grants for State Plan Schemes	2,327.52	--	--	--	--
Grants for Central Plan Schemes	34.50	--	--	--	--
Grants for Centrally Sponsored Schemes	237.07	2,326.62	2,843.09	2,851.99	3,135.18
Finance Commission Grants	--	1,316.68	1,274.26	2,005.74	2,364.00
Compensation for Loss of Revenue arising out of implementation of GST	--	1,199.00	2,820.00	5,453.43	5,065.81 *
Other Transfer/Grants to States	--	342.82	136.19	210.75	1,683.14
<b>Total</b>	<b>5,677.58</b>	<b>5,185.12</b>	<b>7,073.54</b>	<b>10,521.91</b>	<b>12,248.13</b>
Percentage of increase over the previous year	(-) 11	(-) 9	36	49	16
Percentage of GIA to Revenue Receipts	11	8	11	16	18

Source: Finance Accounts of the respective years

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

41.36 per cent of the GIA during 2020-21 was on account of compensation in lieu of loss of revenue arising out of implementation of GST.

### (iii) Fourteenth and Fifteen Finance Commission Grants

Fourteenth Finance Commission grants and 15<sup>th</sup> 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 <sup>th</sup> FC (2015-20) & 15 <sup>th</sup> FC (2020-21)			Actual release by GoI			Transfers made by State Government		
	2016-17 to 2019-20	2020-21	Total	2016-17 to 2019-20	2020-21	Total	2016-17 to 2019-20	2020-21	Total
<b>Local Bodies</b>									
(i) Grants to Panchayati Raj Institutions (PRIs)	3,883.52	1,264.00	5,147.52	3,657.50	1,264.00	4,921.50	3,657.50	1,264.00	4,921.50
(a) General Basic Grant	3,495.17	632.00	4,127.17	3,495.17	632.00	4,127.17	3,495.17	632.00	4,127.17
(b) General Performance Grants	388.35	632.00	1,020.35	162.33	632.00	794.33	162.33	632.00	794.33
(ii) Grants to Urban Local Bodies (ULBs)	2,079.94	609.00	2,688.94	1,729.18	609.00	2,338.18	1,729.18	609.00	2,338.18
(a) General Basic Grant	1,663.95	304.50	1,968.45	1,561.42	304.50	1,865.92	1,561.42	304.50	1,865.92
(b) General Performance Grants	415.99	304.50	720.49	167.76	304.50	472.26	167.76	304.50	472.26
<b>Total for Local Bodies</b>	<b>5,963.46</b>	<b>1,873.00</b>	<b>7,836.46</b>	<b>5,386.68</b>	<b>1,873.00</b>	<b>7,259.68</b>	<b>5,386.68</b>	<b>1,873.00</b>	<b>7,259.68</b>
State Disaster Response Fund	1,384.50	491.00	1,875.50	1,275.00	491.00	1,766.00	1,275.00	491.00	1,766.00
<b>Grand Total</b>	<b>7,347.96</b>	<b>2,364.00</b>	<b>9,711.96</b>	<b>6,661.68</b>	<b>2,364.00</b>	<b>9,025.68</b>	<b>6,661.68</b>	<b>2,364.00</b>	<b>9,025.68</b>

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 2016-17 to 2020-21 are detailed in *Table 2.14*.

**Table 2.14: Trends in growth and composition of capital receipts**

(₹ in crore)

Sources of State's Receipts	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Capital Receipts</b>	<b>29,169.02</b>	<b>27,870.56</b>	<b>39,685.88</b>	<b>49,878.46</b>	<b>49,959.64</b>
Miscellaneous Capital Receipts	26.27	39.87	49.01	54.01	62.96
Recovery of Loans and Advances	973.23	6,340.93	5,371.90	5,392.63	431.95
<b>Public Debt Receipts</b>	<b>28,169.52</b>	<b>21,489.76</b>	<b>34,264.97</b>	<b>44,431.82</b>	<b>49,464.73</b>
Internal Debt <sup>6</sup>	28,046.26	21,348.75	34,140.14	44,329.43	49,340.05 <sup>7</sup>
Growth rate	(-) 26.00	(-) 23.88	59.92	29.85	11.30
Loans and advances from GoI	123.26	141.01	124.83	102.39	124.68 <sup>5</sup>
Growth rate	26.77	14.40	(-) 11.47	(-) 17.98	21.77
Rate of growth of debt Capital Receipts	(-) 25.87	(-) 23.71	59.45	29.67	11.33
Rate of growth of non-debt capital receipts	178.99	538.40	(-) 15.04	0.47	(-) 90.91
Rate of growth of GSDP	13.30	14.88	9.30	10.73	(-) 2.02
Rate of growth of Capital Receipts (per cent)	(-) 23.95	(-) 4.45	42.39	25.68	0.16

**Source: Finance Accounts of the respective years**

\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

Internal Debt receipts increased by ₹ 5,010.62 crore during 2020-21 in comparison to 2019-20. The recovery of loans and advances decreased by ₹ 4,960.68 crore due to all loans taken by State owned power companies converted into equity during 2017-18 to 2019-20. The State Government had issued Power bonds of ₹ 17,300 crore in 2015-16 and ₹ 8,650 crore in 2016-17 by taking over the loans of ₹ 25,950 crore (75 per cent of total liability of State Power Companies as on 30 September 2015 under UDAY scheme) and treated the financial package as grant-in-aid (₹ 7,785 crore), Equity Capital (₹ 2,595 crore) and Loans to DISCOMs (₹ 15,570 crore). Total loans of ₹ 15,570 crore have been converted into equity during 2017-20.

### 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 2020-21 vis-à-vis assessment made by 15<sup>th</sup> 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 15<sup>th</sup>FC and MTFPS**

	15 <sup>th</sup> FC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					15 <sup>th</sup> FC projection	Budget estimates	MTFPS projection
<b>Tax revenue</b>	65,285	52,096	52,096	41,914	(-) 35.80	(-) 19.54	(-) 19.54
<b>Non-tax revenue</b>	9,897	15,428	15,428	6,961	(-) 29.67	(-) 54.88	(-) 54.88

<sup>6</sup> Including gross figure under Ways and Means Advances.

<sup>7</sup> Including Ways and Means Advances of ₹ 4,977.33 crore.

The actual collection under State's own tax revenue fell short by 35.80 *per cent* of the projections made by 15<sup>th</sup>FC and 19.54 *per cent* of budget estimates and MTFPS projection. The actual receipts under non-tax revenue fell short by 29.67 *per cent* of the projections made by 15<sup>th</sup>FC and by 54.88 *per cent* of budget estimates and MTFPS. Thus, the State Government could not achieve even their own targets projected in the budget and MTFPS.

## 2.4 Application of Resources

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

### 2.4.1 Growth and composition of expenditure

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

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

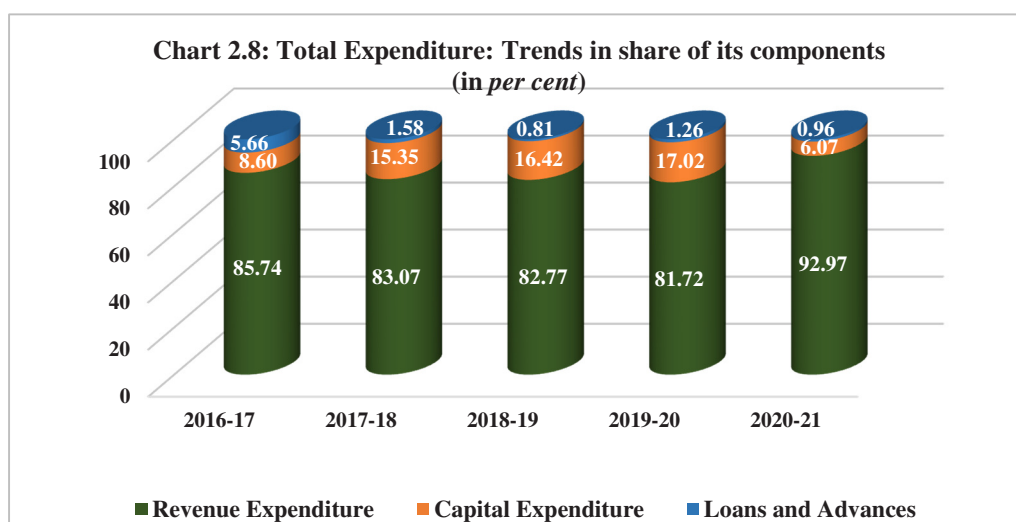
Trend and composition of total expenditure over the last five years (2016-21) are shown in *Table 2.16*.

Table 2.16: Total expenditure and its composition

(₹ in crore)

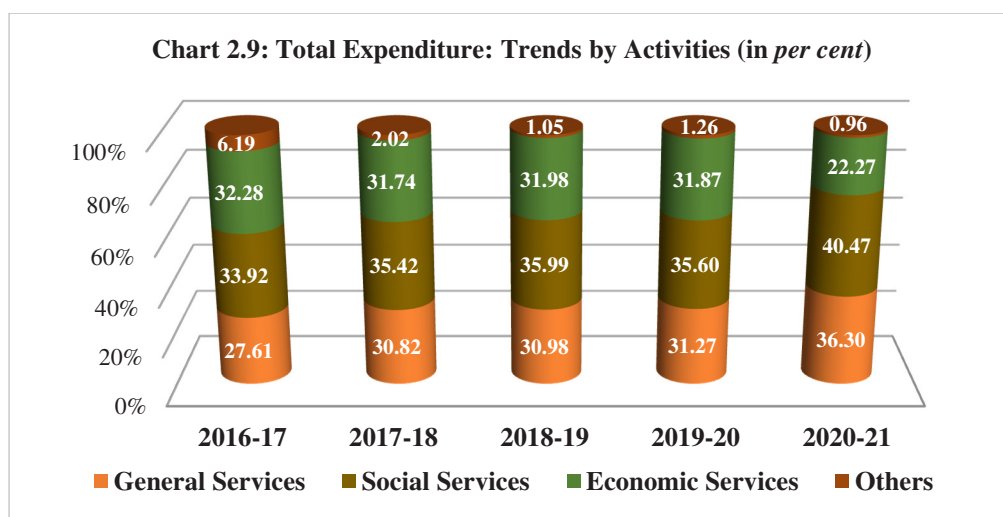
	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Total Expenditure (TE)</b>	<b>79,781</b>	<b>88,190</b>	<b>93,218</b>	<b>1,03,823</b>	<b>96,742<sup>8</sup></b>
Revenue Expenditure (RE)	68,403	73,257	77,155	84,848	89,946
Capital Expenditure (CE)	6,863	13,538	15,307	17,666	5,870
Loans and Advances	4,515	1,395	756	1,309	926
GSDP	5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
<b>As a percentage of GSDP</b>					
TE/GSDP	14.21	13.67	13.22	13.30	12.65
RE/GSDP	12.18	11.36	10.94	10.87	11.76
CE/GSDP	1.22	2.10	2.17	2.26	0.77
Loans and Advances/GSDP	0.80	0.22	0.11	0.17	0.12

Total expenditure increased by 21.26 *per cent* over a period of five years (2016-21). The Revenue Expenditure increased by 31.49 *per cent* while the capital expenditure decreased by 14.47 *per cent* during the period 2016-17 to 2020-21.



As depicted in **Chart 2.8**, the share of revenue expenditure in total expenditure increased from 85.74 *per cent* in 2016-17 to 92.97 *per cent* in 2020-21 while the share of capital expenditure in total expenditure increased from 8.60 *per cent* in 2016-17 to 17.02 *per cent* in 2019-20 but decreased to 6.07 *per cent* in 2020-21. The share of loans and advances was 5.66 *per cent* in 2016-17 due to disbursement of loans under UDAY scheme which decreased to 0.96 *per cent* in 2020-21.

<sup>8</sup> Excluding Appropriation to Contingency Fund of ₹ 800 crore.



As shown in **Chart 2.9**, the share of general services, which includes interest payments is showing increasing trend since 2016-17 and was 36.30 per cent in 2020-21. The share of social services also increased upto 40.47 per cent in 2020-21 and expenditure on economic services decreased from 32.28 per cent in 2016-17 to 22.27 per cent in 2020-21. The combined expenditure on social and economic services, which represent development expenditure decreased from 66.20 per cent in 2016-17 to 62.74 per cent in 2020-21. Others which include Grants to Local Bodies and Loans and Advances were 6.19 per cent of total expenditure during 2016-17 due to disbursement of loans to State Power Utilities under UDAY scheme that decreased upto 0.96 per cent during 2020-21.

## 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 (2016-21).

**Table 2.17: Growth of revenue expenditure during 2016-21**

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Total Expenditure (TE)</b>	<b>79,781</b>	<b>88,190</b>	<b>93,218</b>	<b>1,03,823</b>	<b>96,742<sup>9</sup></b>
Revenue Expenditure (RE)	68,403	73,257	77,155	84,848	89,946
Rate of Growth of RE (per cent)	15.48	7.10	5.32	9.97	6.01
Revenue Expenditure as percentage of TE	85.74	83.07	82.77	81.72	92.98
RE/GSDP (per cent)	12.18	11.36	10.94	10.87	11.76
RE as percentage of RR	130.30	116.85	117.11	125.04	133.13
Revenue Receipts (RR)	52,497	62,695	65,885	67,858	67,561
Rate of growth of RR (per cent)	10.39	19.43	5.09	2.99	(-) 0.44
GSDP	5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
Rate of growth of GSDP (per cent)	13.30	14.88	9.30	10.73	(-) 2.02

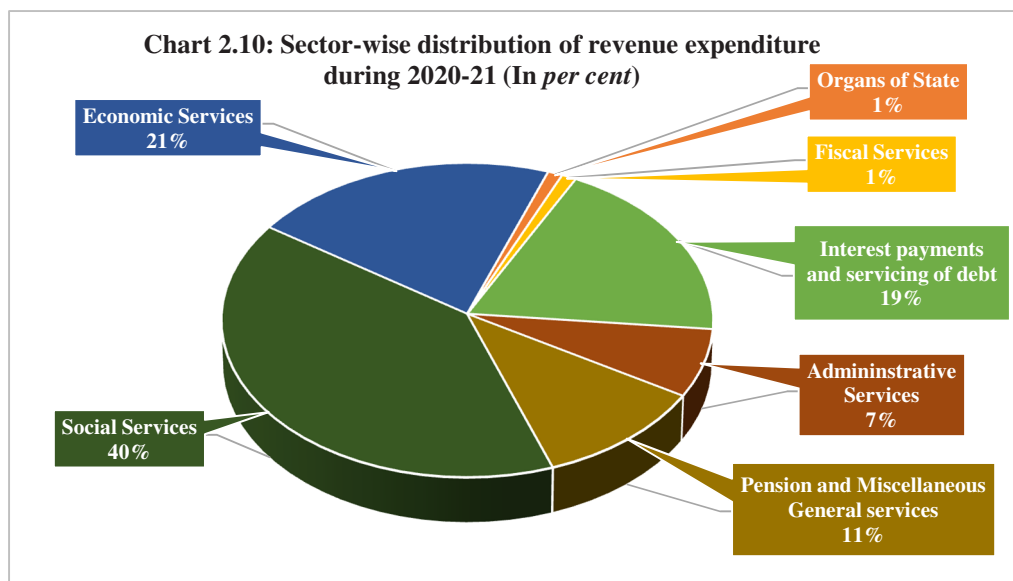
**Source: Finance Accounts of the respective years**

<sup>9</sup> Excluding Appropriation to Contingency Fund of ₹ 800 crore.



Revenue expenditure during 2016-21 increased by ₹ 21,543 crore (31 *per cent*). Its percentage to GSDP decreased from 12.18 in 2016-17 to 10.87 in 2019-20 and increased to 11.76 *per cent* in 2020-21. Revenue expenditure increased by six *per cent* from ₹ 84,848 crore in 2019-20 to ₹ 89,946 crore in 2020-21.

Revenue expenditure in 2020-21 at ₹ 89,946 crore was less than the projections made in Budget and MTFPS (₹ 1,05,338 crore). The State could not keep the Revenue Expenditure within the normative assessment of 15<sup>th</sup>FC (₹ 78,482 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 2020-21 as compared to 2019-20**

(₹ in crore)

Major Heads of Account	2019-20	2020-21	Increase (+)/ Decrease (-)
<b>General Services</b>	<b>31,883.95</b>	<b>34,734.17</b>	<b>2,850.22</b>
2049-Interest Payments	15,588.01	17,114.67	1,526.66
2055-Police	4,423.72	4,618.91	195.19
2071-Pension and other Retirement Benefits	8,832.94	9,712.70	879.76
2075-Miscellaneous General Services	149.42	383.87	234.45
<b>Social Services</b>	<b>33,726.48</b>	<b>36,163.96</b>	<b>2,437.48</b>
2202-General Education	13,644.01	13,323.12	(-)320.89
2210-Medical and Public Health	4,249.85	4,857.12	607.27
2215-Water Supply & Sanitation	1,807.77	2,230.01	422.24
2217-Urban Development	3,300.80	3,616.71	315.91
2235-Social Security and Welfare	7,618.95	8,752.03	1,133.08
<b>Economic Services</b>	<b>19,237.78</b>	<b>19,048.47</b>	<b>(-)189.31</b>
2401-Crop Husbandry	969.49	1,772.37	802.88
2501-Special Programmes for Rural Development	116.13	183.67	67.54
2505-Rural Employment	110.14	313.76	203.62
2515-Other Rural Development Programmes	3,714.20	3,986.62	272.42
2700- Major Irrigation	1,156.86	1,243.78	86.92
2801-Power	6,978.40	5,565.33	(-)1,413.07
3054-Roads and Bridges	1,086.52	814.71	(-)271.81

Source: Finance Accounts of the respective years.



As given in **Table 2.18**, Revenue expenditure on General services increased by ₹ 2,850.22 crore due to increase in expenditure mainly on Pensions, Police services, interest payments and Miscellaneous General Services. Interest payments on market loans increased by ₹ 1,670.58 crore during the year. The expenditure on Social Services increased by ₹ 2,437.48 crore over the previous year due to increase in expenditure mainly on Medical and Public Health, Urban Development, Water Supply and Sanitation, Social Security and Welfare. Expenditure on Economic services decreased by ₹ 189.31 crore mainly due to decrease in expenditure on Power, Roads and Bridges offset by Crop Husbandry, Rural Employment and other Rural Development Programmes.

#### 2.4.2.2 Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. **Table 2.19** and **Chart 2.11** present the trends in the expenditure on these components during 2016-21.

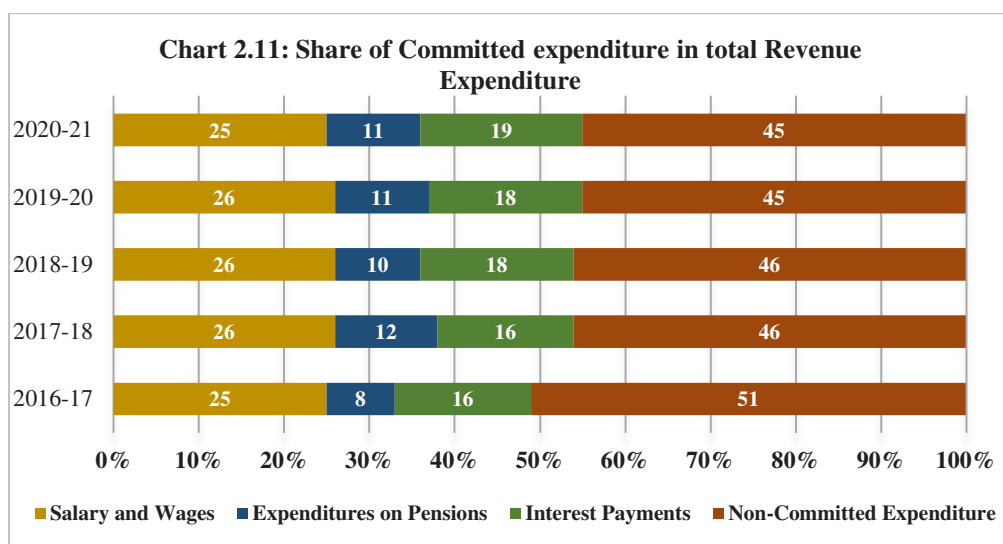
**Table 2.19: Components of Committed Expenditure**

(₹ in crore)

Components of Committed Expenditure	2016-17	2017-18	2018-19	2019-20	2020-21
Salaries and wages	17,321	18,632	19,763	22,365	22,595 <sup>10</sup>
Expenditure on Pensions	5,659	8,783	8,140	8,833	9,713
Interest Payments	10,542	11,961	13,551	15,588	17,115
<b>Total</b>	<b>33,522</b>	<b>39,376</b>	<b>41,454</b>	<b>46,786</b>	<b>49,423</b>
<b>As a percentage of Revenue Receipts (RR)</b>					
<b>Salaries &amp; Wages</b>	32.99	29.72	30.00	32.96	33.44
<b>Expenditure on Pensions</b>	10.78	14.01	12.35	13.02	14.38
<b>Interest Payments</b>	20.08	19.08	20.57	22.97	25.33
<b>Total</b>	<b>63.85</b>	<b>62.81</b>	<b>62.92</b>	<b>68.95</b>	<b>73.15</b>
<b>As a percentage of Revenue Expenditure (RE)</b>					
<b>Salaries &amp; Wages</b>	25.32	25.43	25.62	26.36	25.12
<b>Expenditure on Pensions</b>	8.28	11.99	10.55	10.41	10.80
<b>Interest Payments</b>	15.41	16.33	17.56	18.37	19.03
<b>Total</b>	<b>49.01</b>	<b>53.75</b>	<b>53.73</b>	<b>55.14</b>	<b>54.95</b>

Source: Finance Accounts of the respective years.

<sup>10</sup> Includes wages of ₹ 634 crore.



The total expenditure (₹ 48,789 crore) on salary, interest and pension payments was lesser by ₹ 5,361 crore (9.90 *per cent*) than the projections by the Government in MTFPS (₹ 54,150 crore) and consumed 72 *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 2016-17 to 2020-21.

#### **2.4.2.3 Undischarged liabilities in National Pension System**

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

As per the Ministry of Finance, GoI, no contributions are to be parked under the Head of Account '8342-117' Other Deposits-Defined Contribution Pension Scheme even as a temporary measure. Audit noted that an amount of ₹ 43.07 crore was parked under the above Major Head as on 31<sup>st</sup> March 2021 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 2016						19.43
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
2020-21	778.53	766.83	1,545.36	11.70	1,535.18	10.18
<b>Total</b>	<b>2,924.41</b>	<b>2,833.81</b>	<b>5,758.22</b>	<b>90.60</b>	<b>5,734.58</b>	<b>43.07</b>

Source: Finance Accounts of the respective years.

As against the employees' contribution of ₹ 2,924.41 crore during 2016-17 to 2020-21, the State Government made contribution of ₹ 2,833.81 crore i.e. lesser by ₹ 90.60 crore. During 2016-21, out of total amount of ₹ 5,758.22 crore, the State Government transferred ₹ 5,734.58 crore to NSDL i.e. lesser by ₹ 23.64 crore. As on 31 March 2021, there was balance of ₹ 43.07 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 from ₹ 7,654 crore in 2016-17 to ₹ 8,549 crore in 2018-19 and decreased to ₹ 7,650 crore in 2020-21, which was 11.32 *per cent* of the revenue receipts and 8.51 *per cent* of revenue expenditure as detail given in **Table 2.21**. The subsidies were disbursed for Power: ₹ 5,783 crore (75.59 *per cent*), Agriculture and allied activities: ₹ 1,737 crore (22.71 *per cent*), Village and Small industries: ₹ 76 crore (0.99 *per cent*) and Social Services: ₹ 54 crore (0.71 *per cent*). The total subsidy to the rural electrification (₹ 5,565 crore) was less than the projection in MTFPS (₹ 6,360 crore).

Table 2.21: Expenditure on subsidies during 2016-21

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Subsidies (₹ in crore)</b>	7,654	8,446	8,549	8,105	7,650
<b>Subsidies as a percentage of Revenue Receipts</b>	14.58	13.47	12.98	11.94	11.32
<b>Subsidies as a percentage of Revenue Expenditure</b>	11.19	11.53	11.08	9.55	8.51

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)

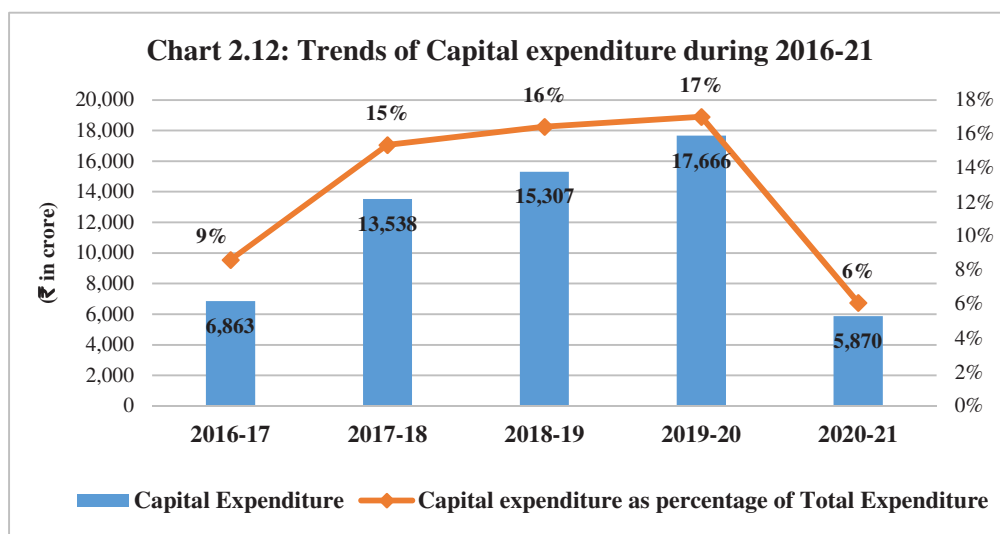
Financial Assistance to Institutions	2016-17	2017-18	2018-19	2019-20	2020-21
<b>(A) Local Bodies</b>					
Municipal Corporations and Municipalities	1,585.77	2,466.82	2,092.31	2,279.46	2,766.64
Panchayati Raj Institutions	2,263.80	2,283.43	2,547.17	3,098.12	3,235.92
<b>Total (A)</b>	<b>3,849.57</b>	<b>4,750.25</b>	<b>4,639.48</b>	<b>5,377.58</b>	<b>6,002.56</b>
<b>(B) Others</b>					
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	2,130.56	2,102.96	2,093.14	2,496.64	2,468.29
Development Authorities	757.94	868.04	865.54	812.88	1,104.22
Hospitals and Other Charitable Institutions	1,117.68	1,101.14	1,350.08	1,745.08	2,107.65
Other Institutions	4,791.39	1,021.92	1,129.59	905.17	1,329.75
<b>Total (B)</b>	<b>8,797.57</b>	<b>5,094.06</b>	<b>5,438.35</b>	<b>5,959.77</b>	<b>7,009.91</b>
<b>Total (A+B)</b>	<b>12,647.14</b>	<b>9,844.31</b>	<b>10,077.83</b>	<b>11,337.35</b>	<b>13,012.47</b>
<b>Revenue Expenditure</b>	<b>68,403</b>	<b>73,257</b>	<b>77,155</b>	<b>84,848</b>	<b>89,946</b>
<b>Assistance as percentage of Revenue Expenditure</b>	<b>18.49</b>	<b>13.44</b>	<b>13.06</b>	<b>13.36</b>	<b>14.47</b>

Source: Finance Accounts of the respective years.

Table 2.22 indicates that the financial assistance to local bodies and other institutions increased from ₹ 12,647.14 crore in 2016-17 to ₹ 13,012.47 crore, constituting 14.47 per cent of the revenue expenditure during 2020-21. It increased by ₹ 1,675.12 crore (14.78 per cent) over the previous year mainly due to increase in disbursements to Municipal Corporations and Municipalities, Development Authorities, Hospitals and other Charitable Institutions and other 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 2020-21 mainly comprises investment in equity of Power companies, Major Irrigation, Roads and Bridges under Economic Services. Capital expenditure was mainly on Education, Health & Family Welfare, Water Supply and Sanitation, Urban Development under Social Services. Major decrease in capital expenditure was due to more recovery on account of procurement of food grains activities from FCI and less expenditure on investment in energy sector, Water Supply, Sanitation, Housing and Urban Development, Roads and Bridges as compared to previous year are given in **Table 2.23**.

**Table 2.23: Variation in Capital Expenditure during 2020-21 compared to 2019-20**

(₹ in crore)

Major Heads of Accounts	2019-20	2020-21	Increase (+)/ Decrease (-)
<b>Capital Expenditure</b>	<b>17,665.93</b>	<b>5,869.70</b>	<b>(-) 11,796.23</b>
<b>General Services</b>	586.16	387.61	(-) 198.55
<b>Social Services</b>	3,233.56	2,986.12	(-) 247.44
Water Supply, Sanitation, Housing and Urban Development	2152.86	1,594.50	(-) 558.36
Health and Family Welfare	510.17	766.37	256.20
<b>Economic Services</b>	13,846.21	2,495.97	(-) 11,350.24
Food, Storage and Warehousing*	4,402.31	(-) 1,243.04	(-) 5,645.35
Energy	5,829.63	527.09	(-) 5,302.54
Roads and Bridges	1,800.07	1,372.03	(-) 428.04

Source: Finance Accounts of the respective years.

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

### 2.4.3.2 Quality of capital expenditure

#### (i) Investments and Returns

The Government as of 31 March 2021 had invested ₹ 37,566.55 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 2.24**). The average return on these investments was 0.188 *per cent* in the last five years while the Government paid an average interest rate of 7.94 *per cent* on its borrowings during 2016-21.

**Table 2.24: Return on Investment**

Investment/return/cost of borrowings	2016-17	2017-18	2018-19	2019-20	2020-21
Investment at the end of the year (₹ in crore)	11,371.42	17,374.35	30,747.91	36,922.92	37,566.55
Return (₹ in crore)*	5.89	7.53	56.60	87.01	163.14
Return ( <i>per cent</i> )*	0.05	0.04	0.18	0.24	0.43
Average rate of interest on Government borrowings ( <i>per cent</i> )	8.00	8.10	8.81	8.31	6.50
Difference between interest rate and return ( <i>per cent</i> )	7.95	8.06	8.63	8.07	6.07
Difference between interest on Government borrowings and return on investments (₹ in crore)#	904.03	1,400.37	2,653.54	2,979.68	2,280.29

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

\* on historical cost

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

Out of total investment of ₹ 37,566.55 crore, investment of ₹ 36,027.96 crore (96 *per cent*) was in four power sector companies. The State Government keeps on making investments in loss making Government companies.

**(ii) Reconciliation of Government Investments with Accounts of Companies**

The Government investments as equity in State Public Sector Undertakings (PSUs) should agree with that of the figures appearing in the PSUs. Reconciliation of figures is necessary to figure out the differences in Accounts of PSUs and Finance Accounts. Scrutiny of both the Accounts revealed that as per Finance Accounts, Government Investment in equity of 23 PSUs was ₹ 28,348.13 crore whereas as per records of PSUs it was ₹ 36,716.34 crore. There was a difference of ₹ 8,368.21 crore as detailed in **Appendix 2.4**. Reconciliation should be carried out in time bound manner to figure out the differences.

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

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

Total 13 PPP projects with a total estimated cost of ₹ 7,922.24 crore were under implementation as on 31 March 2021 as shown in **Appendix 2.5**.

**(iv) 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 30<sup>th</sup> 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 2.25**.

Table 2.25: 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
<b>Total (A)</b>	<b>25,950</b>	<b>7,785.00</b>	<b>15,570</b>	<b>2,595.00</b>
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 2.26**.

Table 2.26: 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
<b>Total</b>	<b>25,950.00</b>	<b>7,785.00</b>	<b>15,570.00</b>	<b>2,595.00</b>
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
<b>Total (as on 31st March 2020)</b>				<b>25,950.00</b>

Thus, the State Government converted the total debt taken over into equity of DISCOMs which was against the schemes guidelines.

As per MOU, the Government of Haryana shall take over the further losses of the DISCOMs in a graded manner and shall fund the losses as follows:

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Previous year's DISCOM loss to be taken over the State	Zero per cent of the loss of 2014-15	Zero per cent of the loss of 2015-16	Five per cent of the loss of 2016-17	Ten per cent of the loss of 2017-18	25 per cent of the loss of 2018-19	50 per cent of the previous year loss

In the financial year 2018-19, the State Government had released equity of ₹ 10.25 crore on account of takeover of losses of financial year 2017-18 (Five per cent of the loss of 2016-17).

Financial Results of two DISCOMs after the implementation of the scheme was depicted in **Table 2.27**.



**Table 2.27: Financial Results of DISCOMs during 2016-21**

(₹ in crore)

Name of DISCOM	Profit(+) /Loss (-)	Profit (+)/Loss (-) after implementation of UDAY			
	2016-17	2017-18	2018-19	2019-20	2020-21
UHBVNL	(-)205.01	278.24	185.71	217.72	397.07
DHBVNL	11.96	134.12	95.23	113.67	239.61
<b>Total</b>	<b>(-)193.05</b>	<b>412.36</b>	<b>280.94</b>	<b>331.39</b>	<b>636.68</b>

Source: Annual accounts of DISCOMs

**(v) 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 2.28** presents the outstanding loans and advances as on 31 March 2021 and interest receipts vis-à-vis interest payments during the last five years.

**Table 2.28: Quantum of loans disbursed and recovered during five years**

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Opening Balance of loans outstanding	17,494	21,036	16,090	11,474	7,390
Amount advanced during the year	4,515	1,395	756	1,309	926
Amount recovered during the year	973	6,341	5,372	5,393	432
<b>Closing Balance of the loans outstanding</b>	<b>21,036</b>	<b>16,090</b>	<b>11,474</b>	<b>7,390</b>	<b>7,884</b>
Net addition	3,542	(-) 4,946	(-) 4,616	(-) 4,084	494
Interest received	1,213	1,163	720	398	92
Interest rate on Loans and Advances given by the Government.	6.30	6.27	5.22	4.22	1.20
Rate of Interest paid on the outstanding borrowings of the Government	7.89	7.71	7.78	7.80	7.46
Difference between the rate of interest paid and interest received ( <i>per cent</i> )	1.59	1.44	2.56	3.58	6.26

Outstanding loans and advances as on 31 March 2021 increased by 6.68 *per cent* due to more loans to co-operative sugar mills and Haryana State Agriculture and Marketing Board and Power Companies during the year. Loans amounting to ₹ 3,418.72 crore were outstanding at the beginning of the year 2020-21 against co-operative sugar mills. There was a recovery of ₹ 8.13 crore on account of principal with an outstanding balance ₹ 3,877.99 crore. The Government has disbursed loans to these sugar mills with terms and conditions that the loans would be repaid in five years in equal instalments after 12 months of sanctions with nine *per cent* per annum interest and no loan could be disbursed in case of failure of repayment of earlier loans. Loans of ₹ 467.40 crore were sanctioned/dispensed during 2020-21 to co-operative sugar mills including old amount of ₹ 3,418.72 crore without insuring the fulfilment of conditions of earlier loans. Thus, the violation of conditions of loans sanctioned to co-operative sugar mills is continuously persisting.

Loans amounting to ₹ 923.87 crore were outstanding at the beginning of the year 2020-21 against Haryana State Cooperative Agriculture and Rural Development Bank (HSCARDB). Further, loans of ₹ 70 crore were given to



this bank. No recovery was received during the year resulting in outstanding balance to ₹ 993.87 crore at the end of 31 March 2021. The Government has disbursed loans to this bank with terms and conditions that it would be ensured that there is no default in repayment of loan along with interest to the Government with the interest rate calculated on weighted average cost of borrowings basis to Government of Haryana during the year 2020-21. Thus, the loans during 2020-21 have been sanctioned in violation of conditions of loans sanctioned to the bank. State Government during the year have made no provision for recovery of principal and interest in the budget, which was indicative of inadequate efforts of State Government for recovery of outstanding loans against these co-operative sugar mills and Haryana State Cooperative Agriculture and Rural Development Bank.

Four new loans of ₹ 243.37<sup>11</sup> crore were given during the year 2020-21. State Government received interest of ₹ 92 crore (1.20 per cent of outstanding loans and advances) during 2020-21.

#### (vi) *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 2021 is given in **Table 2.29**. Only those projects where the scheduled dates for completion were already over as of 31 March 2021 have been included under incomplete projects.

**Table 2.29: Department-wise profile of incomplete projects as on 31 March 2021**

(₹ in crore)

Department	Number of incomplete projects	Estimated cost (₹ in crore)	Expenditure (₹ in crore)
Irrigation and Water Resources	18	197.67	104.16
Public Works (Buildings and Roads)	30	722.34	442.14
<b>Total</b>	<b>48</b>	<b>920.01</b>	<b>546.30</b>

Source: Finance Accounts

The scheduled dates of completion of 48 projects of the departments were between April 2018 and March 2021, but these were incomplete as on 31 March 2021,

<sup>11</sup> Loans for Power Projects-Transmission and Distribution: ₹ 56.15 crore and Loan to Haryana State Agriculture and Rural Bank: ₹ 70 crore and Loan to Haryana State Agriculture and Marketing Board: ₹ 89.43 crore and Warehousing Corporation: ₹ 27.79 crore.

resulting in non-attainment of desired benefits from the investment of ₹ 546.30 crore. Out of 48 incomplete works, 11 works could not be completed even after the lapse of 12 to 35 months and incurring expenditure of ₹ 115.80 crore, comprising 21 *per cent* of total expenditure on the incomplete works as on 31 March 2021. 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 2.30** analyses expenditure priority of the State with regards to Health, Education and Capital expenditure during 2020-21.

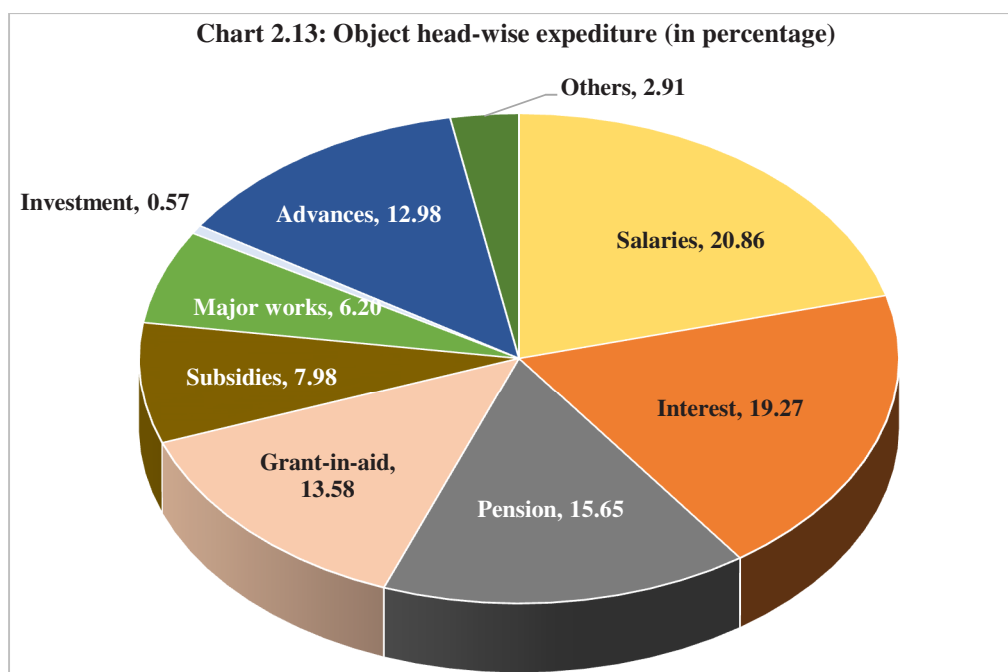
**Table 2.30: Expenditure priority of the State with regards to Health, Education and Capital expenditure**

Fiscal Priority of the State	TE/GSDP	CE/TE	Education/TE	Health/TE
Haryana Average (Ratio) 2016-17	14.21	14.26	13.61	3.82
States other than NE and Himalayan States (GCS) Average (Ratio) 2016-17	17.12	19.77	14.93	5.49
Haryana Average (Ratio) 2020-21	12.75	6.96	14.54	5.99
States other than NE and Himalayan States (Ratio) 2020-21	16.18	13.03	15.00	6.74
TE: Total Expenditure, CE: Capital Expenditure. Source for GSDP: Directorate of Economic and Statistical Analysis, Haryana.				

Aggregate expenditure as a ratio of GSDP in Haryana is lesser than States other than NE and Himalayan States average in 2016-17 as well as in 2020-21. The ratio of expenditure on Education and Health was lower in Haryana than States other than NE and Himalayan States average during 2016-17 and 2020-21.

#### 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

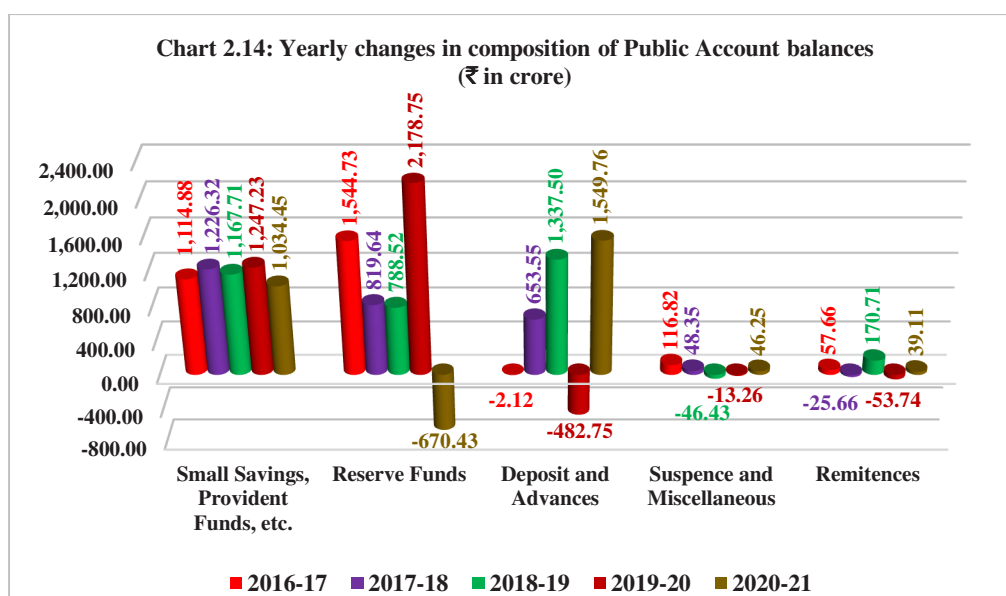
Component-wise net balances under various segments of Public Account are given in *Table 2.31* and *Chart 2.14*.

**Table 2.31: Component-wise net balances in Public Account as of 31 March 2021**

(₹ in crore)

Sector	Sub Sector	2016-17	2017-18	2018-19	2019-20	2020-21
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	13,321.20	14,547.52	15,715.23	16,962.46	17,996.91
J. Reserve Funds	(a) Reserve Funds bearing Interest	2,045.23	2,593.33	3,086.92	4,962.35	5,476.92
	(b) Reserve Funds not bearing Interest	2,662.21	2,933.75	3,228.68	3,532.00	2,347.00
	<b>Total</b>	<b>4,707.44</b>	<b>5,527.08</b>	<b>6,315.60</b>	<b>8,494.35</b>	<b>7,823.92</b>
K. Deposits and Advances	(a) Deposits bearing Interest	397.00	379.13	403.41	421.76	451.94
	(b) Deposits not bearing Interest	6,016.48	6,687.90	8,001.14	7,500.04	9,019.62
	(c) Advances	(-) 0.72	(-) 0.72	(-) 0.74	(-) 0.74	(-) 0.74
	<b>Total</b>	<b>6,412.76</b>	<b>7,066.31</b>	<b>8,403.81</b>	<b>7,921.06</b>	<b>9,470.82</b>
L. Suspense and Miscellaneous	Suspense and Miscellaneous	(-) 59.15	(-) 10.80	(-) 57.23	(-) 70.49	(-) 24.24
M. Remittances	(a) Money Orders, and other Remittances	199.55	180.34	343.72	306.84	330.58
	(b) Inter-Governmental Adjustment Account	(-) 17.69	(-) 23.57	(-) 16.24	(-) 33.10	(-) 17.73
	<b>Total</b>	<b>181.86</b>	<b>156.77</b>	<b>327.48</b>	<b>273.74</b>	<b>312.85</b>
<b>Grand Total</b>		<b>24,564.11</b>	<b>27,286.88</b>	<b>30,704.89</b>	<b>33,581.12</b>	<b>35,580.26</b>

Source: Finance Accounts of the respective years



Source: Finance Accounts of the respective years

Net public account balances in 2020-21 increased by 5.95 per cent over the previous year mainly due to increase in Small Savings, Provident Fund, etc. (₹ 1,034 crore), Deposits (₹ 1,550 crore), Remittance (₹ 39 crore) offset by decrease in Reserve Funds (₹ 670 crore).

## 2.5.2 Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were eleven Reserve Funds (five Reserve Funds bearing Interest and six Reserve Funds not bearing Interest) earmarked for specific purposes. The interest on balances of Reserve Funds bearing Interest is paid by the Government if the same are not invested while in case of Reserve Funds not

bearing Interest, balances are invested in Government Securities/Treasury Bills under the administration of Central Accounts Section of the Reserve Bank of India at Nagpur. The fund balances lying in various Reserve Funds (bearing Interest and not bearing Interest) as on 31 March 2021 are given in **Table 2.32**.

**Table 2.32: Detail of Reserve Fund****(₹ in crore)**

Sr. No.	Name of Reserve Fund	Balance as on 31 March 2021
<b>A</b>	<b>Reserve Funds bearing Interest</b>	<b>5,476.92</b>
1	Depreciation Reserve Fund-Motor Transport	528.69
2	Depreciation Reserve Fund-Government Presses	14.30
3	Reserve Fund-Motor Transport Accident Reserve Fund	4.18
4	State Disaster Response Fund	3,859.99
5	State Compensatory Afforestation Fund	1,069.76
<b>B</b>	<b>Reserve Funds not bearing Interest</b>	<b>2,347.00</b>
1	Sinking Funds	719.39
2	Mines and Mineral Development Restoration and Rehabilitation Fund	300.75
3	Fund for Development Schemes	1.41
4	Fund for Village Reconstruction for Harijan Uplift	2.29
5	Guarantee Redemption Fund	1,323.13
6	Consumer Welfare Fund	0.03
	<b>Grand Total</b>	<b>7,823.92</b>

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

#### **2.5.2.1 Consolidated Sinking Fund**

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

The State Government has not made any contribution during 2020-21 resulting in short contribution of ₹ 1,077.81 crore (0.5 *per cent* of outstanding liabilities of internal debt and public account of ₹ 2,15,561.64 crore as on 31 March 2020).

As on 1<sup>st</sup> April 2020 the balance under the fund was ₹ 2,084.06 crore. The fund remained invested and interest of ₹ 151.62 crore was earned during the year. An amount of ₹ 1,516.29 crore (75 *per cent* of outstanding balance as on 31 March 2020 at face value of ₹ 2,021.71 crore) has been disinvested due to Covid-19 Pandemic pursuant to relaxation allowed by Reserve Bank of India and the fund was closed at ₹ 719.39 crore, out of which, ₹ 717.26 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 ₹ 3,172.72 crore in SDRF. During 2020-21, the Central Government released ₹ 491 crore (first and second instalment of Central share for 2020-21). As against GoI release of ₹ 491 crore, State's matching share works out to ₹ 163.66 crore. The State Government transferred an amount of ₹ 900.29 crore to the fund, which includes unspent balances of ₹ 21.37 crore and interest of ₹ 224.26 crore. An expenditure of ₹ 213.02 crore was met from the Fund during the year. There was a closing balance of ₹ 3,859.99 crore in the Fund as on 31 March 2021.

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 ₹ 213.02 crore was charged to SDRF as given in **Table 2.33**.

**Table 2.33: Detail of expenditure charged to SDRF**

Major Head of Account	Minor Head of Account	Expenditure during 2020-21
2245-Relief on Account of Natural Calamities 02-Floods, Cyclones, etc.	101- Gratuitous Relief	154.53
	111- Ex-gratia payments to bereaved families	0.06
	113- Assistant for repairs/reconstruction of Houses	0.02
	117- Assistance to farmers for purchase of Live Stock.	0.01
	282- Public Health	0.75
	800- Others	0.05
	<b>Sub Total</b>	<b>155.42</b>
2245-Relief on Account of Natural Calamities 80-General	800-Other Expenditure	96.12
	<b>Sub Total</b>	<b>96.12</b>
	<b>Grand Total</b>	<b>251.54</b>
05-State Disaster Response Fund	901-Deduct –Amount met from State Disaster	213.02
Expenditure charged to SDRF (admissible expenditure under SDRF guidelines)		154.53

As per the SDRF guidelines, only the amount booked under 2245-02-101 is admissible expenditure to be met from SDRF. Hence, expenditure of ₹ 58.49 crore out of ₹ 213.02 crore met from SDRF was in contravention of the guideline. This led to understatement of revenue expenditure to the extent of

₹ 58.49 crore during the year 2020-21 with consequent impact on the Revenue Deficit and Fiscal Deficit of the State.

### **2.5.2.3 Guarantee Redemption Fund**

The State Government substituted the earlier Guarantee Redemption Fund (GRF) of 2003 with the new GRF scheme on 8<sup>th</sup> June 2020 for meeting obligation arising out of the guarantees issued on behalf of the State Public Sector Undertakings and local bodies. The fund has been set up by the Government with an initial contribution of minimum one *per cent* of outstanding guarantees at the end of previous year. As per the provisions of the fund, the State Government is required to transfer collected guarantee fee and annual or periodic contributions as estimated by the Government to the fund. The fund is administered by the Reserve Bank of India. The outstanding guarantees of the Government as on 31 March 2020 were ₹ 20,737.63 crore. RBI guidelines of 2013 indicated 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 of three *per cent* in next five years (further increasable to five *per cent*) of the outstanding guarantees of the previous year. The State Government did not contribute any amount to the fund during the year though the guarantee fees of ₹ 73.97 crore were collected during 2020-21.

The balance under the fund was ₹ 1,323.13 crore as on 31 March 2021 (which is 6.38 *per cent* of the outstanding guarantees of ₹ 20,737.63 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 ₹ 220.43 crore was in the Fund as on 1 April 2020. The State Government during the year received an amount of ₹ 782.03 crore on account of Dead Rent etc. and an amount of ₹ 72.07 crore on account of 'other charges' from the Concession Holders. The amount of ₹ 117.30 crore (Concession Holders' contribution: ₹ 78.20 crore i.e. 10 *per cent* of Dead Rent plus State share: ₹ 39.10 crore i.e. five *per cent* of Dead Rent of ₹ 782.03 crore) was required to be contributed to the Fund. However, the State Government, during the year contributed an amount of ₹ 85.50 crore (State contribution: ₹ 27.84 crore and Concession Holders' contribution: ₹ 57.66 crore against 'other charges' received of ₹ 72.07 crore). Thus, there was short contribution of ₹ 25.67 crore. The State Government, has allowed ₹ 5.13 crore as interest on the balances in the Fund during the year, thereby leading to short contribution to the Fund on account of interest to the extent of ₹ 8.10 crore (six *per cent* of ₹ 220.43 crore). An expenditure of ₹ 10.31 crore was met from the Fund during the year, thereby leaving a balance of ₹ 300.75 crore in the Fund as on 31 March 2021.

#### **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 28<sup>th</sup> April 2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority (CAMPA). CAMPA will administer the amount received and utilise the collected amounts for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose. It is an interest-bearing reserve fund, which is required to be invested.

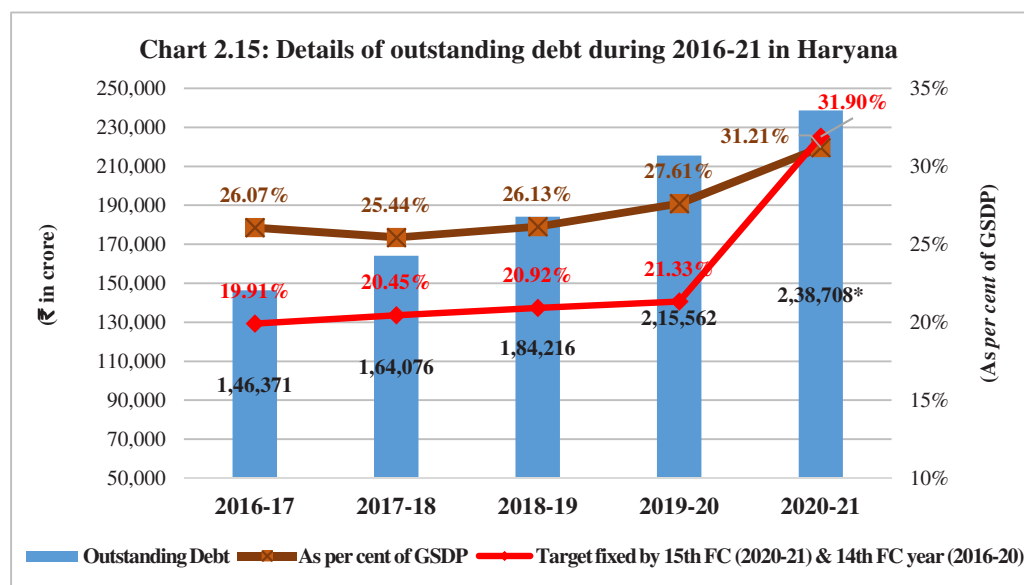
The balance under the fund was ₹ 1,282.65 crore at the beginning of the year. During the year 2020-21, the State Government did not receive any amount, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. The State Government did not credit any interest during the year. An expenditure of ₹ 212.89 crore was incurred out of the Fund during the year. The State Government has not made any investment though there was a balance of ₹ 1,069.76 crore in the fund as on 31 March 2021.

## **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 2016-21 are given in **Chart 2.15**.



\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

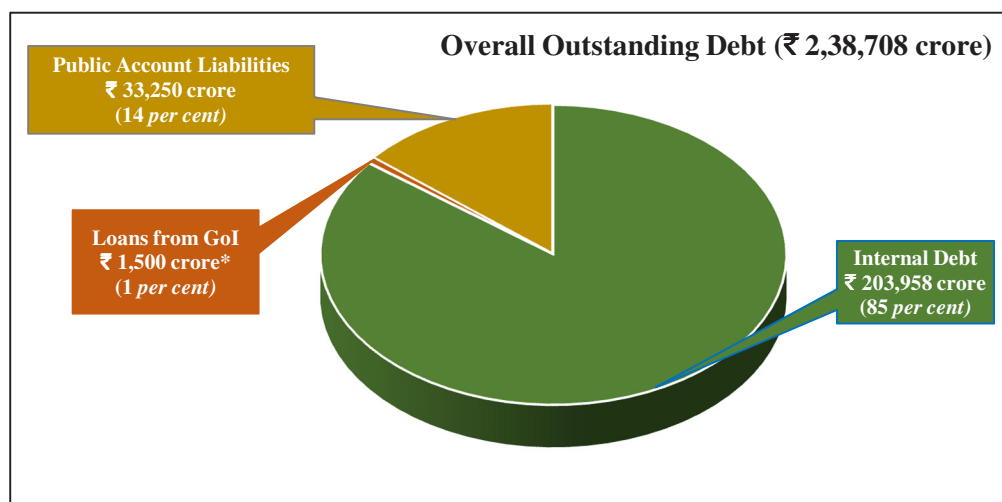
### 2.6.1 Debt profile: Components

Total debt of the State Government typically constitutes of Internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), loans and advances from the Central Government, and Public Account Liabilities. The outstanding fiscal liabilities of the State are presented in **Chart 2.16** during 2020-21. The component-wise debt trends of the State for the period of five years beginning from 2016-17 are presented in **Table 2.34**.

**Table 2.34: Component-wise debt trends**

		(₹ in crore)				
Components of fiscal liability		2016-17	2017-18	2018-19	2019-20	2020-21
Overall Outstanding Debt		1,46,371	1,64,076	1,84,216	2,15,562	2,38,708
Public Debt	Internal debt	1,22,617	1,37,813	1,54,968	1,83,786	2,03,958
	Loans from GoI	1,986	1,941	1,867	1,705	1,500*
Liabilities on Public Account		21,768	24,322	27,381	30,071	33,250
Rate of growth of outstanding Overall debt (percentage)		21.25	12.10	12.27	17.02	10.74
Gross State Domestic Product (GSDP)		5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
Debt/GSDP (per cent)		26.07	25.44	26.13	27.61	31.21
Public Debt Receipts		28,170	21,490	34,265	44,432	49,465*
Public Debt Repayments		5,276	6,339	17,184	15,776	29,498
Public Debt Available		22,894	15,151	17,081	28,656	19,967
Public Debt Repayments/Receipts (percentage)		18.73	29.50	50.15	35.51	59.63
Net Public Account Receipts		2,759	2,554	3,059	2,690	3,179
Total Debt Available		25,653	17,705	20,140	31,346	23,146

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

**Chart 2.16: Break up of Overall Outstanding Debt at the end of 31 March 2021**

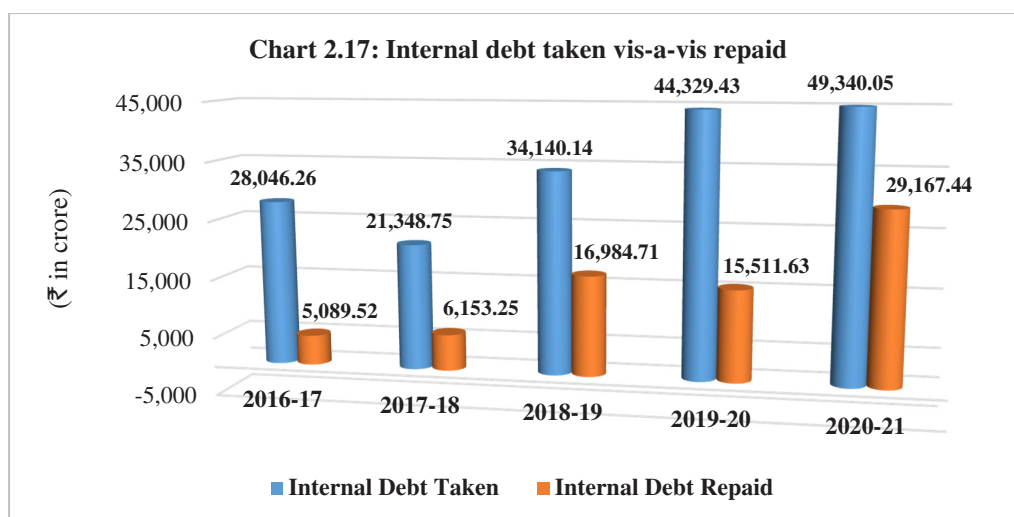
\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

The overall fiscal liabilities of the State increased from ₹ 1,46,371 crore in 2016-17 to ₹ 2,38,708 crore in 2020-21 registering an increase of 63.08 *per cent* mainly due to increase in public debt (₹ 80,855 crore) and public account liabilities (₹ 11,482 crore). The overall fiscal liabilities increased by 10.74 *per cent* in 2020-21 as compared to 17.02 *per cent* in the previous year. The ratio of fiscal liabilities to GSDP increased from 26.07 *per cent* in 2016-17 to 31.21<sup>12</sup> *per cent* in 2020-21. The liabilities were 3.53 times of the revenue receipts and 4.88 times the State's own resources. It is significant to note that fiscal liabilities at ₹ 2,38,708 crore were higher than the limit of ₹ 1,98,700 crore projected in the MTFPS for the year 2020-21.

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

The fiscal liabilities to GSDP ratio at 31.21 *per cent* was within the limit of normative assessment of 31.90 *per cent* under 15<sup>th</sup>FC.

<sup>12</sup> Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.



Source: Finance Accounts of respective years

Internal debt of the State Government increased by ₹ 81,341 crore (66.34 *per cent*) from ₹ 1,22,617 crore in 2016-17 to ₹ 2,03,958 crore in 2020-21. **Chart 2.17** is showing the trends of internal debt taken vis-à-vis repaid. An interest of ₹ 15,444 crore was paid on internal debt during 2020-21.

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging between 4.40 and 9.89 *per cent*. In 2020-21, out of total internal debt receipts of ₹ 49,340 crore, market loans were of ₹ 30,000 crore. Out of total internal debt re-payments of ₹ 29,167 crore, repayment of market loans was ₹ 4,450 crore. The outstanding market borrowings as of 31 March 2021 were ₹ 1,61,216 crore. The net increase of market borrowings during the year was 18.83 *per cent* (₹ 25,550 crore).

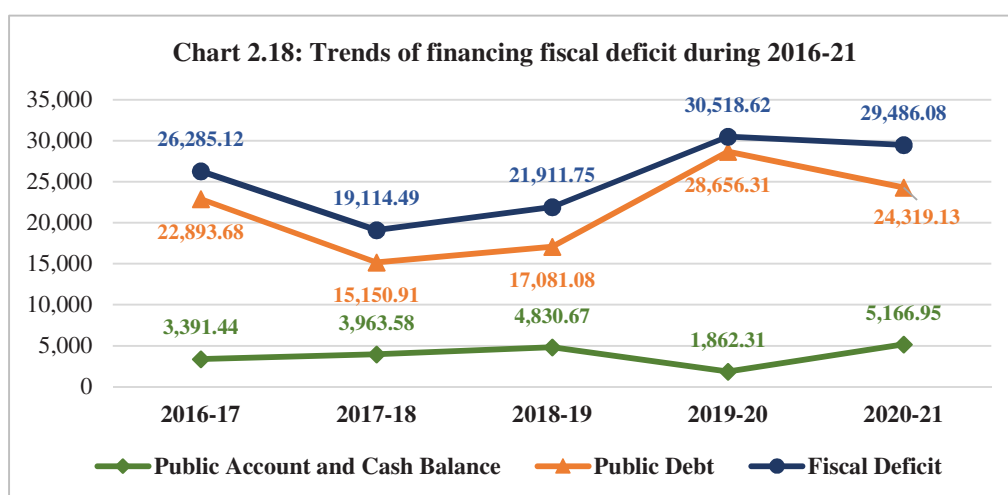
The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Chart 2.18 and Table 2.35**. Receipts and disbursements under the components of financing the fiscal deficit during 2020-21 are given in **Table 2.36**.

**Table 2.35: Components of fiscal deficit and its financing pattern**

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Composition of Fiscal Deficit	(-)26,285	(-)19,114	(-) 21,912	(-)30,519	(-)29,486
1 Revenue Deficit	(-)15,906	(-)10,562	(-) 11,270	(-)16,990	(-)22,385
2 Net Capital Expenditure	(-)6,837	(-)13,498	(-) 15,258	(-)17,612	(-)5,807
3 Net Loans and Advances	(-)3,542	4,946	4,616	4083	(-)494
4 Appropriation to Contingency Fund	-	-	-	-	(-)800
<b>Financing Pattern of Fiscal Deficit</b>					
1 Market Borrowings	15,358.98	15,839.49	17970.00	20,676.85	25,550.00
2 Loans from GOI	(-)63.06	(-)44.59	(-)74.33	(-)161.49	4,146.52
3 Special Securities issued to NSSF	(-)947.05	(-)954.14	(-) 980.58	(-)1,004.39	(-)1,004.39
4 Loans from Financial Institutions	8,544.81	310.15	165.99	9,145.34	(-)4,373.00
5 Small Savings, PF, etc.	1,114.88	1,226.32	1,167.71	1,247.23	1,034.45
6 Reserve Fund	1,646.31	673.72	553.47	1,925.34	(-)670.44
7 Deposits and Advances	(-)2.12	653.55	1,337.50	(-)482.75	1,549.76
8 Suspense and Miscellaneous	1,734.84	518.78	1,296.28	(-)1,623.60	1,562.54
9 Remittances	57.66	(-)25.09	170.72	(-)53.74	39.11
10 Appropriation to Contingency Fund	-	-	-	-	800.00
<b>11 Overall Deficit</b>	<b>27,445.25</b>	<b>18,198.19</b>	<b>21,606.76</b>	<b>29,668.79</b>	<b>28,634.55</b>
12 Increase/Decrease in cash balance	(-)1,160.13	916.30	304.99	849.83	851.53
<b>13 Gross Fiscal Deficit</b>	<b>26,285.12</b>	<b>19,114.49</b>	<b>21,911.75</b>	<b>30,518.62</b>	<b>29,486.08</b>

Source: Finance Accounts of the respective years

**Table 2.36: Receipts and Disbursements under components financing the fiscal deficit**

(₹ in crore)

Particulars	Receipt	Disbursement	Net
1 Market Borrowings	30,000.00	4,450.00	25,550.00
2 Loans from GOI	4,476.68*	330.16	4,146.52
3 Special Securities issued to NSSF	Nil	1,004.39	(-)1,004.39
4 Loans from Financial Institutions	14,362.72	18,735.72	(-)4,373.00
5 Contingency Receipts	800.00	-	800.00
6 Small Savings, PF, etc.	3,604.79	2,570.34	1,034.45
7 Deposits and Advances	37,408.58	35,858.82	1,549.76
8 Reserve Funds	1,342.32	2,012.76	(-)670.44
9 Suspense and Miscellaneous	2,610.02	1,047.48	1,562.54
10 Remittances	8,795.19	8,756.08	39.11
<b>11 Overall Surplus (-) Deficit (+)</b>	<b>1,03,400.30</b>	<b>74,765.75</b>	<b>28,634.55</b>
12 Increase (-)/decrease (+) in cash balance	3,999.47	3,147.94	851.53
<b>13 Gross Fiscal Deficit</b>	<b>1,07,399.77</b>	<b>77,913.69</b>	<b>29,486.08</b>

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

As evident from above, the fiscal deficits during 2016-17 to 2020-21 were largely financed through public debt, which includes market borrowings, loans from GoI, etc.

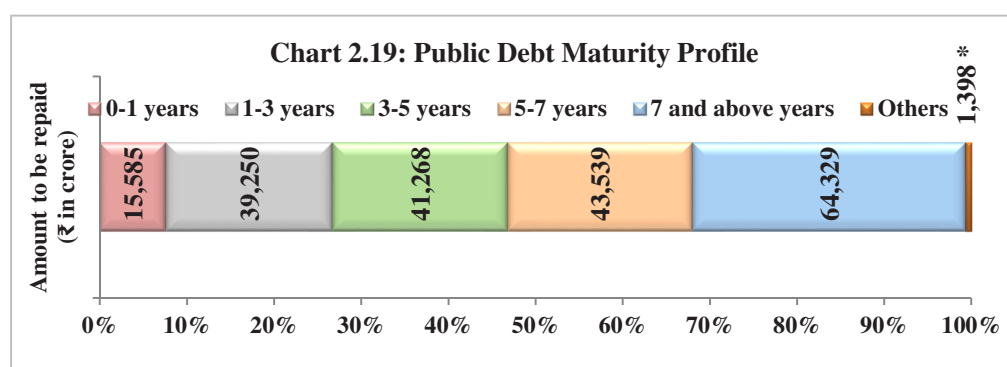
## 2.6.2 Debt profile: Maturity and Repayment

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

**Table 2.37: Public debt maturity profile**

Period of repayment (Years)	Amount (₹ in crore)	Percentage (w.r.t. Public debt)
0 – 1	15,585.20	8
1 – 3	39,250.09	19
3 – 5	41,267.62	20
5 – 7	43,539.02	21
7 and above	64,329.49	31
Others	1,397.63*	1
<b>Total</b>	<b>2,05,369.05<sup>13</sup></b>	<b>100</b>

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

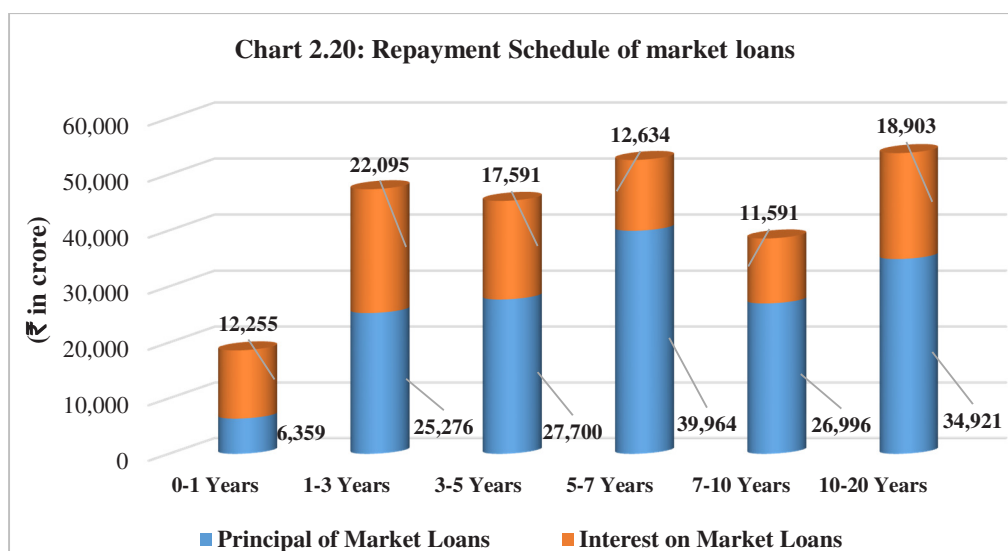


\* Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

As of March 2021, total public outstanding debt was ₹ 2,05,369.05 crore. The maturity profile of outstanding stock of public debt as on 31 March 2021 showed that 68 per cent (₹ 1,39,641.93 crore) of the total outstanding debt was in the maturity bucket of up to seven years and the balance of ₹ 64,329.49 crore (31 per cent) from seventh year onwards as depicted in **Table 2.37** and **Chart 2.19**.

Repayment schedule of market loans alongwith interest has been given in **Chart 2.20**.

<sup>13</sup> Difference of ₹ 89.13 crore between maturity profile and balances under Public Debt is under reconciliation.



**Note:** The maturity profile has been evolved for outstanding market loans as on 31 March 2021 and interest has been calculated upto the financial year in which the loans are going to retire.

The State will have to repay ₹ 31,635 crore of market loans and pay interest of ₹ 34,350 crore in next three financial years i.e. upto 2023-24. In next two years upto 2025-26, ₹ 27,700 crore principal and interest of ₹ 17,591 crore will be payable. Annual outgo in shape of loan repayment and interest will be approximately ₹ 22,255 crore during next five years upto 2025-26.

In the period 2026-27 to 2030-31, loans of ₹ 66,960 crore and interest of ₹ 24,225 crore will be payable. As such the State will have to repay approximately ₹ 18,237 crore annually during the period 2026-27 to 2030-31.

## 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 2.38** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2016-17.

Table 2.38: Trends in debt Sustainability indicators

(₹ in crore)

Debt Sustainability Indicators	2016-17	2017-18	2018-19	2019-20	2020-21
Outstanding Public Debt*	1,24,603	1,39,754	1,56,835	1,85,491	2,05,458*
Rate of Growth of Outstanding Public Debt	22.51	12.16	12.22	18.27	10.76
GSDP	5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
Rate of Growth of GSDP	13.30	14.88	9.30	10.73	(-)2.02
Public Debt/GSDP	22.19	21.67	22.25	23.76	26.86
Debt Maturity profile of repayment of State debt—including default history, if any	2,382.11	2,561.93	5,054.18	5,840.63	12,132.69
Average interest Rate of Outstanding Public Debt ( <i>per cent</i> )	8.17	8.08	8.16	8.17	7.94
Percentage of Interest payment to Revenue Receipt	17.62	17.04	18.37	20.60	22.97
Percentage of Debt Repayment to Debt Receipt	18.73	29.50	50.15	35.50	59.63
Net Debt available to the State <sup>#</sup>	13,646.26	4,469.12	4,981.11	14,677.34	4,449.26
Net Debt available as <i>per cent</i> to Debt Receipts	48.44	20.80	14.54	33.03	8.99
Debt Stabilisation (Quantum spread <sup>\$</sup> + Primary Deficit)	(-)9,139.04	2,322.32	(-)7,592.51	(-)10,441.12	(-)29,876.02

Source: Finance Accounts of the respective years

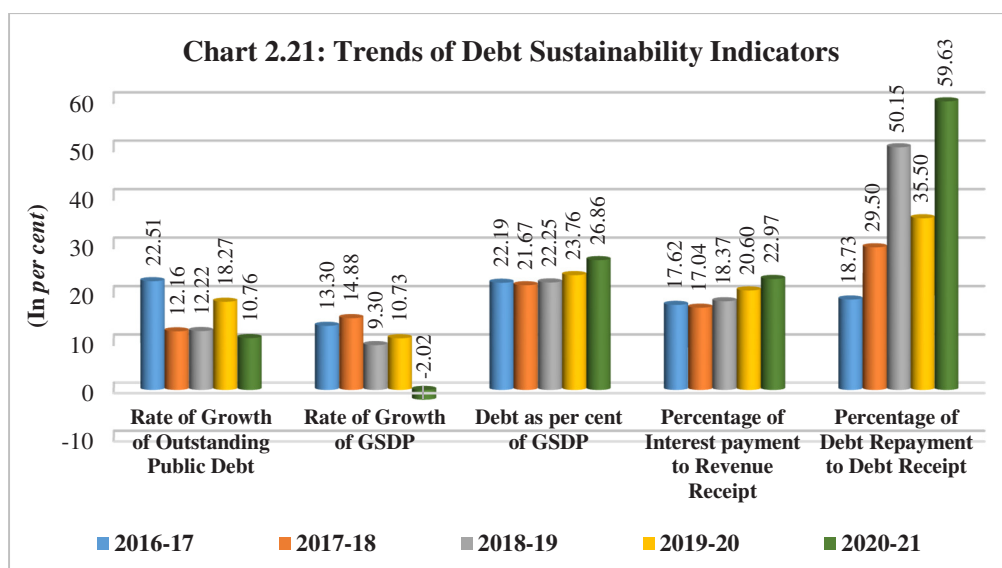
\* Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004-Loans and Advances from the Central Government. During 2020-21, it excluded ₹ 4,352 crore as back-to-back loans from GoI in lieu of GST compensation shortfall, which are not to be repaid by the State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

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

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

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

In Haryana, the debt GSDP ratio rose from 22.19 *per cent* in 2016-17 to 26.86 *per cent* in 2020-21 due to negative figure of primary deficit together with quantum spread. Trends of Debt sustainability indicators for the five years starting from 2016-17 are shown in **Chart 2.21**.



Public Debt of the State Government increased from ₹ 1,24,603 crore in 2016-17 to ₹ 2,05,458 crore in 2020-21 registering an increase of 64.89 *per cent* during the period 2016-21. The annual rate of increase ranged between 10.76 *per cent* and 22.51 *per cent* over the period 2016-17 to 2020-21 while growth rate of GSDP remained between 9.30 and 14.88 *per cent* up to 2019-20 and declined to (-) 2.02 *per cent* during 2020-21.

### 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 2016-21 is given in *Table 2.39*.

**Table 2.39: Utilisation of borrowed funds**

(₹ in crore)

Year	2016-17	2017-18	2018-19	2019-20	2020-21
Total Borrowings	28,169.52	21,489.76	34,264.97	44,431.82	49,464.73 <sup>14</sup>
Repayment of earlier borrowings (Principal) (percentage)	5,275.84 (19)	6,338.85 (29)	17,183.87 (50)	15,775.51 (36)	29,497.60 (60)
Net capital expenditure (Percentage)*	6,836.83 (24)	8,308.03 (39)	10,067.59 (29)	12,421.92 (28)	5,806.74 (11)
Net loans and advances*	3,541.68 (13)	243.96 (1)	573.74 (2)	1,106.62 (2)	493.75 (1)
Portion of Revenue expenditure met out of net available borrowings	12,515.17 (44)	6,598.92 (31)	6,439.77 (19)	15,127.77 (34)	13,666.64 (28)

Source: Finance Accounts of the respective years

Figures in parenthesis indicate percentage to the total borrowings

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

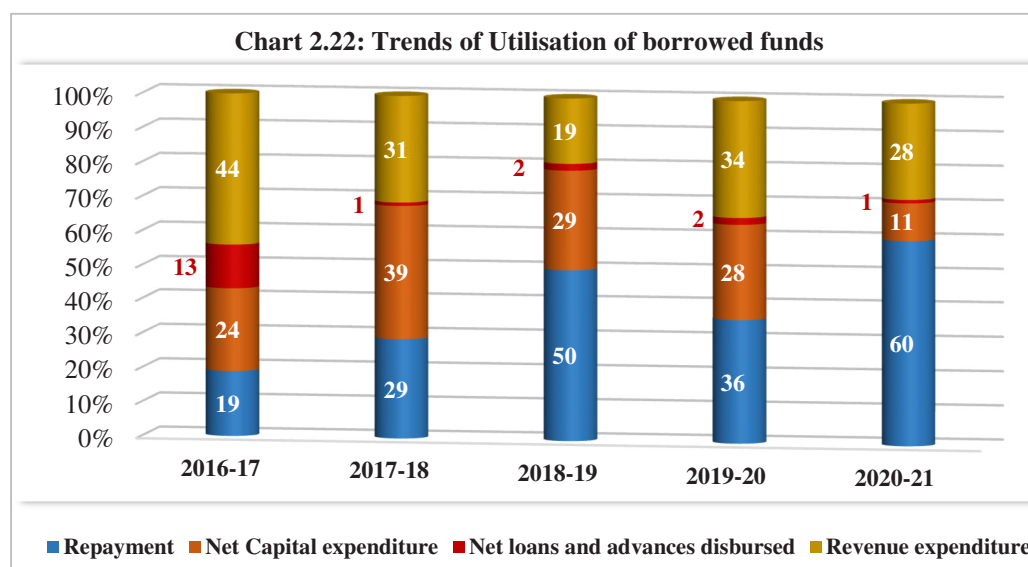
<sup>14</sup> Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.



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 2020-21, revenue expenditure of ₹ 13,667 crore (15 *per cent* of total revenue expenditure) was met from borrowed funds which constitutes 28 *per cent* of borrowed funds.

Thus, during 2016-17 to 2020-21 borrowed funds between 60 *per cent* and 88 *per cent* had been utilised for repayment of earlier loans and Revenue Expenditure. During 2020-21, 88 *per cent* of borrowed funds were utilised for repayment of earlier loans (60 *per cent*) and Revenue Expenditure (28 *per cent*). Hence, borrowed funds were not utilised for creation of infrastructure.

Trends of utilisation of borrowed funds during the period 2016-21 is depicted in **Chart 2.22**.

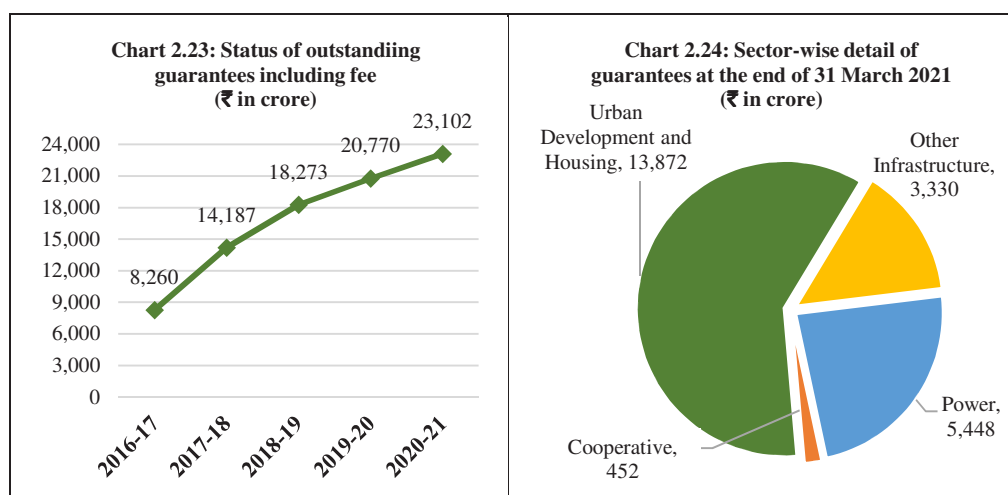


Source: Finance Accounts of the respective years

### 2.7.2 Status of Guarantees–Contingent Liabilities

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

As per Statement No. 9 of the Finance Accounts, the outstanding guarantees and status of outstanding guarantees to total receipts for the last five years are given in **Chart 2.23** and **2.24**.



Source: Finance Accounts

No amount was paid by the Government towards guarantees during 2020-21. The details of outstanding guarantees including guarantee fee, as on 31 March 2021, was in respect of PSUs and autonomous bodies as shown in **Table 2.40**.

**Table 2.40: 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 Shehri Vikas Pradhikaran (HSVP)	10	13,151.30
2	Haryana State Industrial Infrastructure Development Corporation	5	3,130.84
3	Uttar Haryana Bijli Vitran Nigam Limited	17	3,878.07
4	Haryana Vidyut Parsaran Nigam Limited	8	778.05
5	Haryana State Co-operative Agriculture Rural Development Bank	1	264.67
6	Haryana Police Housing Corporation Limited	2	405.75
7	Housing Board, Haryana	6	314.64
8	Dakshin Haryana Bijli Vitran Nigam Limited	9	757.87
9	Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam Limited	1	85.96
10	Municipal Corporation, Faridabad	2	62.20
11	Haryana State Warehousing Corporation	4	34.59
12	Haryana Power Generation Limited, Panchkula	1	33.91
13	Others	8	203.85
	<b>Total</b>	<b>74</b>	<b>23,101.70</b>

Source: Finance Accounts for the year 2020-21

Out of total outstanding guarantee including guarantee fee as on 31 March 2021, 93.92 per cent (₹ 21,696.13 crore) was outstanding mainly in respect of Haryana Shehri Vikas Pradhikaran (₹ 13,151.30 crore), Haryana State Industrial Infrastructure Development Corporation (₹ 3,130.84 crore), Uttar Haryana Bijli Vitran Nigam Limited (₹ 3,878.07 crore), Haryana Vidyut Parsaran Nigam Limited (₹ 778.05 crore) and Dakshin Haryana Bijli Vitran Nigam Limited (₹ 757.87 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 2019-20 and 2020-21 are given in **Table 2.41**.

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

(₹ in crore)

	Opening balance on 1 April 2020	Closing balance on 31 March 2021
<b>A. General Cash Balance</b>		
Deposits with Reserve Bank of India	(-) 1,644.93	(-) 463.47
Remittances in Transit-Local	0.54	0.54
<b>Total</b>	<b>(-) 1,644.39</b>	<b>(-) 462.93</b>
Investments held in Cash Balance investment account	2,332.87	1,564.72
<b>Total (A)</b>	<b>688.48</b>	<b>1,101.79</b>
<b>B. Other Cash Balances and Investments</b>		
Cash with departmental officers viz., Public Works, Forest Officers	2.83	3.34
Permanent advances for contingent expenditure with department officers	0.12	0.12
Investment in earmarked funds	3,308.04	2,042.69
<b>Total (B)</b>	<b>3,310.99</b>	<b>2,046.15</b>
<b>Total (A + B)</b>	<b>3,999.47</b>	<b>3,147.94</b>
<b>Interest realised</b>	<b>76.54</b>	<b>29.49</b>

Source: Finance Accounts

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

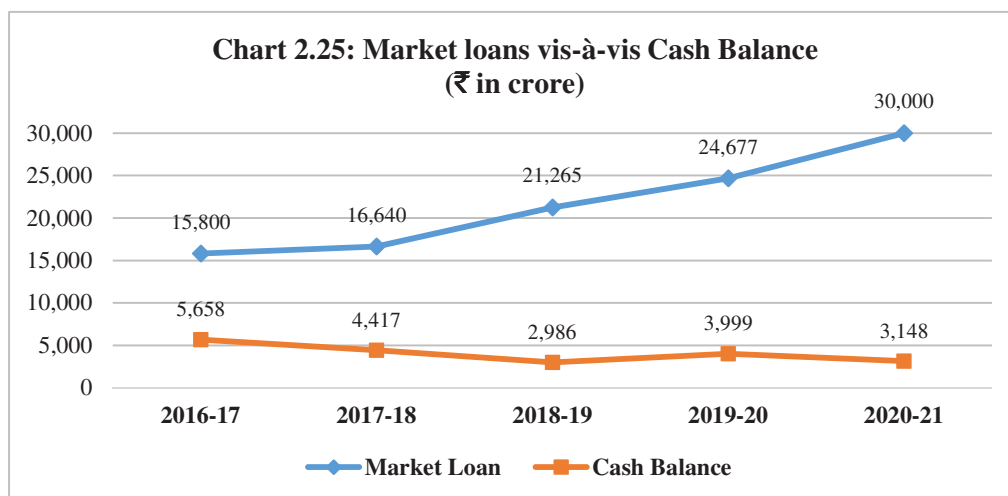
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+)/decrease (-)	Interest earned
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
2020-21	2,332.87	1,564.72	(-) 768.15	29.49

Source: Finance Accounts of the respective years

The Cash Balance included investment of ₹ 2,042.69 crore from earmarked funds. The said investment consisting of Sinking Fund Investment Account (₹ 717.26 crore) and Guarantee Redemption Fund Investment Account (₹ 1,323.13 crore) was invested by the RBI. The Government was able to maintain a minimum cash balance of ₹ 1.14 crore for 323 days during 2020-21. The Government had maintained the minimum balance by taking special ways and means advance (WMA) for 41 days and ordinary ways and means advance for one day. The State had to pay ₹ 1.31 crore as interest on WMA during the year 2020-21.

During 2020-21, the State had an opening cash balance of ₹ 3,999 crore and Government borrowed ₹ 30,000 crore from the market for meeting its obligations. The closing cash balance was ₹ 3,148 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 14<sup>th</sup> Finance Commission. The State continued to be a revenue deficit State. The revenue deficit was 33.13 *per cent* of revenue receipts during 2020-21 against the 25 *per cent* during 2019-20.

Growth of GSDP is an important indicator of the State's Economy, as it denotes the extent of changes in the level of economic development of the State over a period of time. State records a negative growth of (-) 2.02 *per cent* during the period 2020-21 in comparison to previous year.

The Revenue Deficit which was to be brought down to zero by 2011-12, increased upto ₹ 22,385 crore during 2020-21. It indicates that the State had borrowed funds for meeting current consumption. Fiscal Deficit of the State was ₹ 29,486 crore during 2020-21 which was 3.86 *per cent* of the GSDP and was within the target fixed by the State Government under FRBM Act as amended in September 2020. The Fiscal Deficit was mainly financed through market borrowings.

Out of total borrowings of ₹ 49,465<sup>15</sup> crore during 2020-21, the State Government incurred Capital Expenditure of only ₹ 5,870 crore (11 *per cent*).

<sup>15</sup> Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

Balance 89 *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 10.39 *per cent* in 2016-17 to mere 2.99 *per cent* in 2019-20 and comes to (-) 0.44 *per cent* in 2020-21, which resulted in higher dependency on borrowed funds for meeting the current consumption. Further, State's own revenue registered a negative growth of 2.69 *per cent* over the previous year, leading to a higher dependency on GoI contributions.

State incurred 55 *per cent* of the total Revenue Expenditure on Committed Liabilities like salaries and wages, pensions and interest payment, leaving only 45 *per cent* for priority sector expenditure. The percentage of total expenditure in priority sectors such as Education and Health in Haryana was lower than the average of States other than NE and Himalayan States.

There was a difference of ₹ 8,368 crore in equity investment figures as per State Accounts and as per the Accounts of 23 PSUs. The difference is mainly on account of Grant-in-aid of ₹ 7,785 crore to State Power Utilities 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.

The State Government earned a meagre 0.43 *per cent* return on its total investment (₹ 37,567 crore) in Statutory Corporations, Rural Banks, Government Companies and Co-operatives up to 31 March 2021. Further, 86 *per cent* of total investment was made in 12 loss incurring Government Companies with accumulated losses of ₹ 29,638 crore, leading to erosion of Government investments to that extent.

Loans amounting to ₹ 3,418.72 crore were outstanding at the beginning of the year against co-operative sugar mills. Further, loans of ₹ 467.40 crore were given to these sugar mills without recovery of earlier loans.

Overall, fiscal liabilities including public debt and public account liabilities were 31.21 *per cent* of the GSDP (excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources). The debt grew by 11 *per cent* over previous year. The State Government raised public debt of ₹ 49,465 crore and repaid ₹ 29,498 crore. During the year, outgo because of interest payments was equal to 19 *per cent* of Revenue Expenditure and 25 *per cent* of Revenue Receipts.

The State Government received ₹ 91.59 crore (1.20 *per cent*) as interest on outstanding loans during 2020-21 while paid interest at 7.46 *per cent* on

outstanding debt. The State Government raised loans during 2020-21 on an average interest rate of 6.50 *per cent* per annum.

The State Government had not invested funds of ₹ 5,230.50 crore available under SDRF, State Compensatory Afforestation Fund and Restoration and rehabilitation of mines and minerals.

## **2.9 Recommendations**

The Government may consider:

- Reviewing the working of State PSUs, which are incurring huge losses and formulate a strategic plan for their revival or closer as the case may be;
- To evolve a system of timely recovery of outstanding loans against Co-operative Sugar Mills, Haryana State Cooperative Agriculture and Rural Development Bank and other loanee entities; and
- To invest reserve funds so that the intended purpose of these funds could be achieved for which these funds were created.

# **CHAPTER-III**

## **BUDGETARY MANAGEMENT**





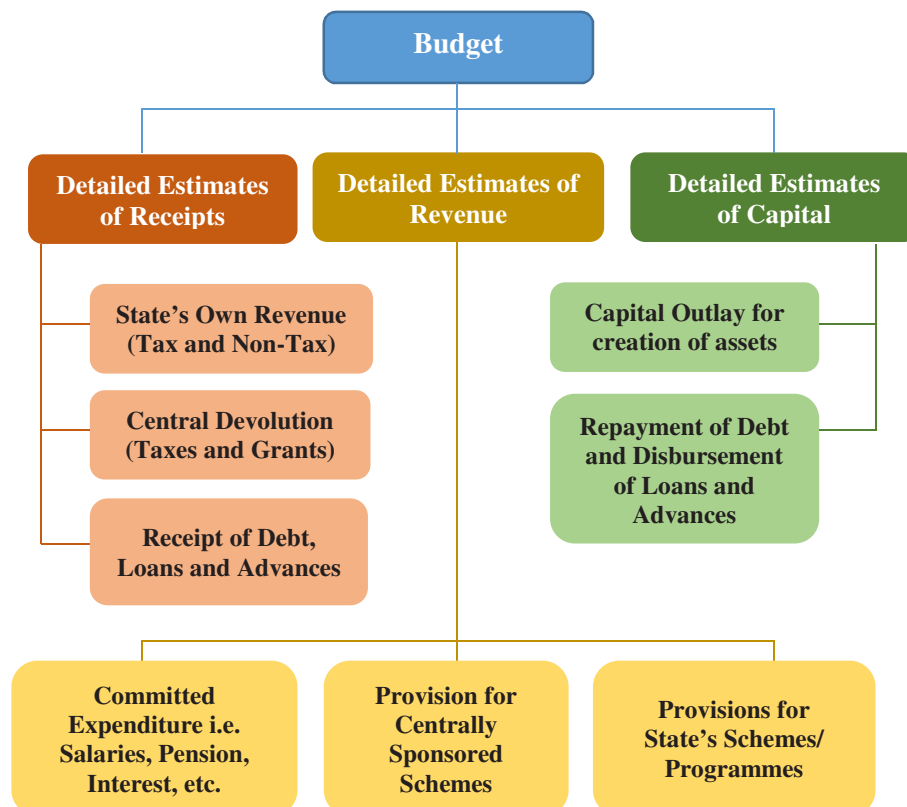
## Chapter 3: Budgetary Management

### 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’ items<sup>1</sup> of expenditure separately and distinguish expenditure on revenue account from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

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

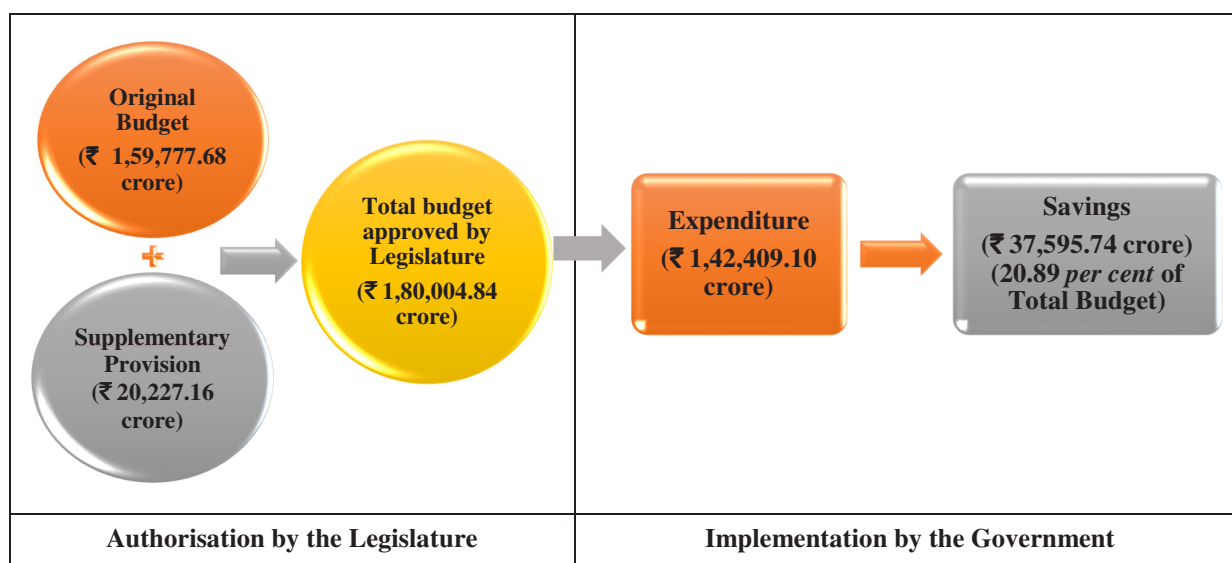
Chart 3.1: Detail of State Budget Documents



<sup>1</sup> **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 2020-21**



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 2016-21 is given in **Table 3.1**.

**Table 3.1: Disbursement and Saving/Excess during 2016-21**

(₹ in crore)

Year	Total Budget Provision		Disbursement		Saving	
	Voted	Charged	Voted	Charged	Voted	Charged
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
2020-21	1,27,589.40	52,415.44	95,535.91	46,873.19	32,053.49	5,542.25

Source: Appropriation Accounts of the respective years.

## 3.2 Appropriation Accounts

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

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

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

### 3.3 Comments on integrity of budgetary and accounting process

#### 3.3.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Paragraph 14.1 of the Punjab Budget Manual provides that expenditure on new scheme should not be incurred without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State. It was, however, observed that an expenditure of ₹ 147.67 crore, was incurred in four cases (₹ one crore or more in each case) (*Detail given in Table 3.2*) under various components of four grants during the year 2020-21 without having any provision in the original budget estimates/supplementary demands and without issuing any re-appropriation orders to this effect.

**Table 3.2: Detail of expenditure incurred without provision**

Sr. No.	Major Head/Minor/Sub Heads of Expenditure	Amount (₹ in crore)
<b>Grant No. 8- Buildings and Roads</b>		
1.	3054-Roads and Bridges, 80-General, 797-Transfer to/ from Reserve Fund/ Deposit Account, 99- Transfer from CRF-Inter Account Transfer	78.54
<b>Grant No.19- Welfare of Scheduled Castes and Backward Classes (SCs and BCs)</b>		
2.	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01- Welfare of Scheduled Castes, 800- Other Expenditure, 85- Monetary relief to the victim of Atrocities	2.19
<b>Grant No. 34-Transport</b>		
3.	5053-Capital Outlay on Civil Aviation, 60- Other Aeronautical Services, 800- Other expenditure, 97- Construction & Repair of Buildings	31.94
<b>Grant No. 35-Tourism</b>		
4.	3452-Tourism, 80 - General, 190- Assistance to Municipalities/ Municipal Councils, 99 - Haryana Tourism Corporation Limited	35.00
	<b>Total</b>	<b>147.67</b>

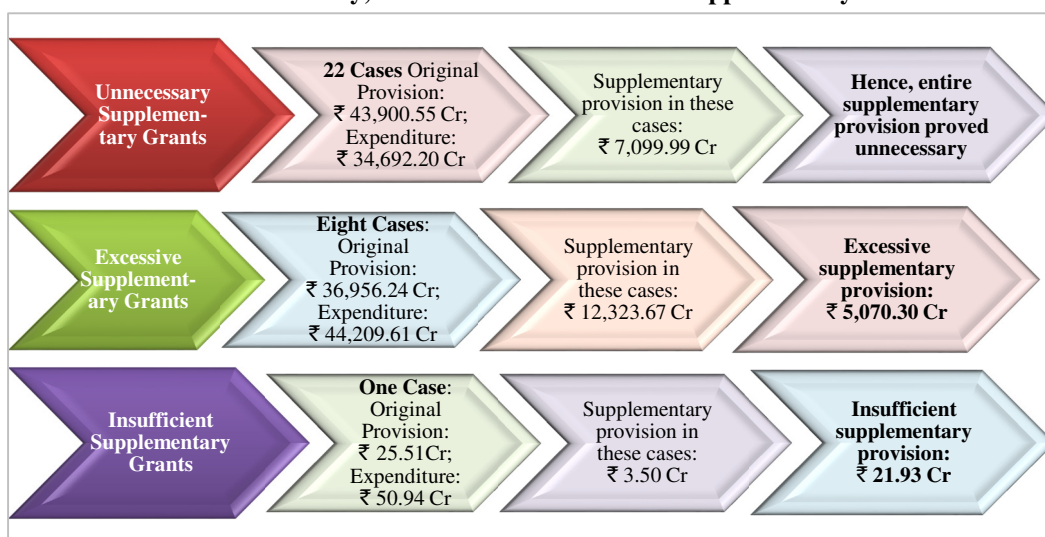
Source: Appropriation Accounts.

### 3.3.2 Unnecessary or excessive supplementary grants

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

Supplementary provisions aggregating to ₹ 7,099.99 crore obtained in 22 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 eight cases, supplementary provision of ₹ 12,323.67 crore was excessive as detailed in *Appendix 3.1*. On the other hand, in one case supplementary grant of ₹ 3.50 crore (Grant No. 35-Tourism) 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.

### 3.3.3 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required. Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 2,587.99 crore in 71 sub-heads and savings of over ₹ 5,500.67 crore under 45 sub-heads against benchmark of more than ₹ one crore in each case as detailed in *Appendix 3.2*. Excesses/Savings were more than ₹ 10 crore under 48 sub-heads. In 10<sup>2</sup> cases, reduction of provisions through re-appropriation proved injudicious, as the actual expenditure was more than the original and

<sup>2</sup> Sr. No. 4, 8, 19, 26, 33, 34, 50, 79, 92 and 97 of *Appendix 3.2*.

supplementary provisions and in 17<sup>3</sup> cases, where the entire amount of original provision was surrendered through re-appropriation, expenditure was incurred against non-available provision due to re-appropriation. Similarly, in 16<sup>4</sup> cases, the re-appropriation of funds proved injudicious, as the actual expenditure was more than the funds provided through original and re-appropriation.

### 3.3.4 Non-surrendering and excess surrendering of funds

At the close of the year 2020-21, in 72 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 1,78,979.29 crore and actual expenditure was ₹ 1,41,422.19 crore resulting in savings of ₹ 37,557.10 crore. Out of this, ₹ 35,380.43 crore were (*Appendix 3.3*) surrendered, ₹ 2,176.67 crore were still in excess of expenditure incurred, indicating inadequate budgetary and financial control.

Further, analysis revealed that in 17 cases against the savings of ₹ 13,725.15 crore, ₹ 9,478.52 crore were surrendered and ₹ 4,246.63 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 34 cases, ₹ 17,875.12 crore were surrendered where the saving was lower at ₹ 15,805.16 crore. In 21 cases all the savings of ₹ 8,026.79 crore were surrendered. Reasons for less/excess surrendering of funds were not intimated by the State Government.

### 3.3.5 Savings

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

Budgetary allocations based on unrealistic proposals, overstretching the potential of resource mobilisation, poor expenditure monitoring mechanism, weak scheme implementation capacities/weak internal controls promote release 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 ₹ 37,595.74 crore. Out of these, in 44 cases, savings were ₹ 36,450.08 crore registering saving of more than ₹ 100 crore in each case (*Appendix 3.4*). In these 44 cases, against a total provision of

<sup>3</sup> Sr. No. 9, 10, 11, 12, 13, 14, 15, 16, 59, 60, 69, 70, 98, 99, 110, 111 and 113 of *Appendix 3.2*.

<sup>4</sup> Sr. No. 20, 23, 27, 28, 35, 38, 47, 58, 78, 87, 103, 104, 105, 106, 112 and 116 of the *Appendix 3.2*.

₹ 1,74,911.24 crore, actual expenditure was ₹ 1,38,461.16 crore and savings were ₹ 36,450.08 crore. The cases in which there was substantial saving have been listed in **Table 3.3**.

**Table 3.3: Detail of cases in which savings were more than ₹ 500 crore**

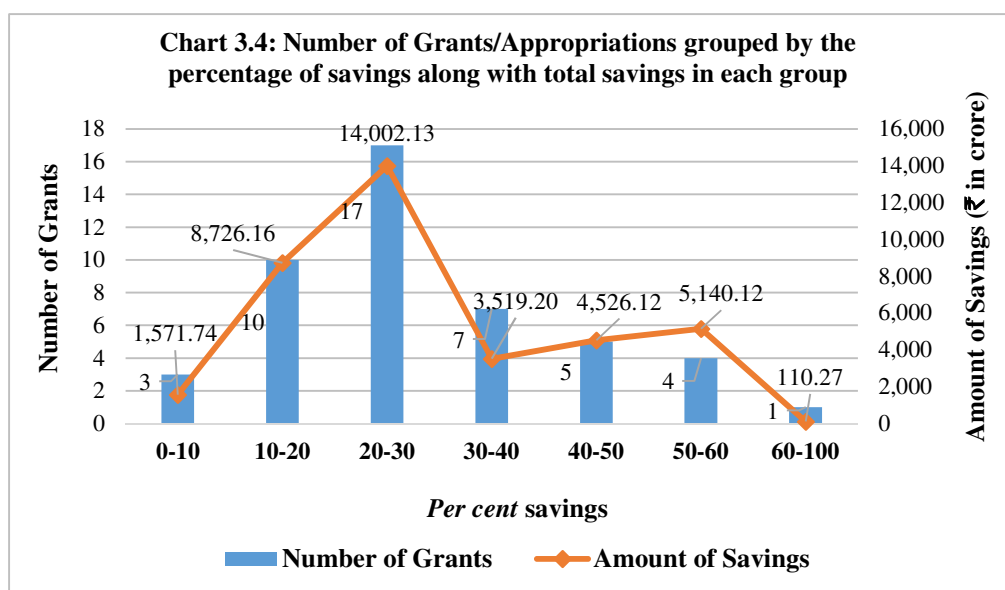
(₹ in crore)

Sr. No.	Number and name of the Grant	Original	Supplementary	Total	Actual	Saving
<b>Revenue (Voted)</b>						
1	9-Education	17,270.83	Nil	17,270.83	13,313.41	3,957.42
2	13-Health	5,567.50	742.35	6,309.85	5,080.95	1,228.90
3	15-Local Government	4,978.01	2,336.13	7,314.14	3,548.31	3,765.83
4	24-Irrigation	2,654.68	Nil	2,654.68	1,521.67	1,133.01
5	27-Agriculture	3,612.63	430.22	4,042.85	2,348.08	1,694.77
6	32-Rural and Community Development	5,973.60	921.70	6,895.30	4,484.00	2,411.30
7	36-Home	5,356.76	90.00	5,446.76	4,644.54	802.22
8	40-Energy and Power	6,710.29	997.02	7,707.31	5,810.98	1,896.33
<b>Revenue Charged</b>						
9	6-Finance	18,304.58	Nil	18,304.58	17,114.67	1,189.91
<b>Capital Voted</b>						
10	8-Buildings and Roads	2,477.69	Nil	2,477.69	1582.60	895.09
11	9-Education	1,600.00	Nil	1,600.00	283.78	1,316.22
12	13-Health	966.00	319.00	1,285.00	768.29	516.71
13	14-Urban Development	1,450.00	Nil	1,450.00	564.29	885.71
14	23-Food and Supplies	16,002.56	Nil	16,002.56	13,152.68	2,849.88
15	24-Irrigation	2,155.87	Nil	2,155.87	1,327.45	828.42
16	38-Public Health and Water Supply	1,500.51	482.25	1,982.76	949.22	1,033.54
<b>Capital (Charged)</b>						
17	Public Debt	22,591.81	11,072.60	33,664.41	29,497.60	4,166.81

Further, scrutiny of savings in above mentioned grants revealed that during 2020-21 in 47 schemes (other than salary/establishments), the savings were more than ₹ 100 crore (**Appendix 3.5**).

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

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



**(ii) Persistent savings**

Further, scrutiny of grants and appropriation showed that during the last five years, 17 grants in Revenue Voted, seven grants under Capital Voted and one appropriation showed persistent savings of more than ₹ 10 crore and above which were also 10 *per cent* or more of the total grants. Detail of grants/appropriation with savings during the year 2016-17 to 2020-21 are given in **Table 3.4**.

**Table 3.4: Grants indicating persistent savings****(₹ in crore)**

Sr. No.	Number and name of the grant	Amount of savings				
		2016-17	2017-18	2018-19	2019-20	2020-21
Revenue (Voted)						
1.	07-Planning and Statistics	283.17 (62)	10.76 (26)	22.00 (37)	18.24 (34)	10.02 (22)
2.	11-Sports and Youth Welfare	105.84 (25)	211.20 (46)	114.86 (29)	114.93 (28)	179.97 (60)
3.	14-Urban Development	12.47 (13)	53.95 (51)	38.93 (36)	477.33 (82)	53.06 (43)
4.	15-Local Government	879.77 (25)	1,462.93 (27)	2,168.63 (43)	2,263.66 (41)	3,765.83 (51)
5.	17-Employment	16.12 (23)	56.52 (24)	45.37 (13)	69.75 (15)	243.03 (37)
6.	18-Industrial Training	52.67 (19)	122.11 (29)	185.11 (37)	201.65 (31)	350.68 (43)
7.	19-Welfare of SCs and BCs	213.79 (27)	357.63 (47)	325.97 (45)	226.64 (44)	139.49 (27)
8.	21-Women and Child Development	368.88 (33)	232.26 (22)	476.58 (34)	409.27 (29)	362.76 (24)
9.	24-Irrigation	512.12 (27)	519.63 (27)	214.32 (13)	265.50 (15)	1,133.01 (43)
10.	25-Industries	436.29 (62)	234.39 (64)	343.58 (61)	60.84 (19)	69.71 (24)
11.	27-Agriculture	826.91 (43)	648.44 (34)	956.78 (35)	1,542.96 (50)	1,694.77 (42)
12.	28-Animal Husbandry	110.83 (15)	88.83 (12)	107.55 (12)	183.11 (18)	291.09 (25)
13.	30-Forest and Wild Life	97.95 (26)	142.21 (31)	143.96 (32)	178.39 (35)	66.77 (12)
14.	32-Rural and Community Development	366.90 (10)	1,193.68 (26)	1,261.75 (26)	1,341.36 (25)	2,411.30 (35)
15.	34-Transport	283.94 (13)	277.38 (12)	406.76 (16)	387.16 (16)	489.67 (22)
16.	37-Elections	11.24 (20)	38.15 (53)	30.63 (40)	171.11 (56)	29.76 (33)
17.	43-Prisons	26.45 (12)	50.37 (20)	70.49 (25)	60.26 (22)	61.59 (20)
Capital (Voted)						
18.	8-Buildings and Roads	1,725.37 (46)	1,154.34 (31)	882.13 (24)	1,497.83 (34)	895.09 (36)
19.	13-Health	326.20 (64)	415.16 (71)	422.80 (75)	371.78 (54)	516.71 (40)
20.	18-Industrial Training	16.99 (36)	14.30 (37)	53.33 (78)	32.13 (42)	58.99 (48)
21.	21-Women and Child Development	37.37 (34)	110.87 (64)	77.01 (48)	127.84 (88)	114.85 (67)



Sr. No.	Number and name of the grant	Amount of savings				
		2016-17	2017-18	2018-19	2019-20	2020-21
22.	34-Transport	149.58 (57)	45.64 (17)	163.57 (47)	488.07 (88)	224.70 (53)
23.	35-Tourism	35.63 (49)	50.48 (75)	23.70 (50)	10.55 (27)	36.88 (57)
24.	38-Public Health and Water Supply	310.50 (25)	273.98 (19)	294.53 (17)	296.86 (20)	1,033.54 (52)
<b>Capital (Charged)</b>						
25.	Public Debt	4,401.67 (45)	3,606.12 (36)	2,081.88 (11)	4,481.64 (22)	4,166.81 (12)

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

Further, scrutiny of savings during the last three years revealed that 56 schemes under Revenue and Capital Heads showed persistent savings in which budget provision was ₹ five crore or more and saving above 50 *per cent* of total provision. Detail of schemes with savings during the year 2018-19 to 2020-21 are given in **Appendix 3.6**.

### **iii) Unutilised provision**

Paragraph 5.3 of Punjab Budget Manual, also applicable in Haryana State provided that the budget estimates should be as close to accurate as possible and that 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. During scrutiny of Appropriation Accounts, it was observed that the entire budget provision of ₹ 5,731.77 crore (above ₹ 10 crore) made for 52 schemes remained unutilised which were surrendered due to non-implementation of the scheme as detailed in **Appendix 3.7**. These 52 schemes included 16 schemes under the concept of Performance Linked Outlay (PLO) with budgetary provision of ₹ 2,529.73 crore. PLO was classified at scheme level and was provided as a buffer for re-appropriation to other schemes to encourage administrative departments to perform better (in terms of financial expenditure) and avail additional availability of resources through re-appropriation wherever required.

### **3.3.6 Excess expenditure and its regularisation**

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

#### **3.3.6.1 Excess Expenditure**

An expenditure of ₹ 50.94 crore was incurred against the total budget provision of ₹ 29.01 crore. Thus, there was excess disbursement of ₹ 21.93 crore against



the budget provision of ₹ 29.01 crore under Grant No. 35-Tourism during the year 2020-21. Under Major Head-3452 related to Tourism, the excess was mainly due to expenditure of ₹ 35 crore incurred without budget provision against grant-in-aid to Haryana Tourism Corporation Ltd. As such under Grant No. 35-Tourism, excess expenditure of ₹ 21.93 crore incurred during the year 2020-21 was in excess over the authorisation made by the State Legislature and required to be regularised.

Excess disbursements of ₹ 41.54 crore under three Appropriations pertaining to the year 2018-19 and excess disbursements of ₹ 153.39 crore under two grants pertaining to the year 2019-20 are yet to be regularised by the State Legislature (August 2021). This is required as per provisions of Articles 204 and 205 of the Constitution.

### 3.4 Comments on effectiveness of budgetary and accounting process

#### 3.4.1 Budget projection and gap between expectation and actual

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

The total provision for expenditure in 2020-21 was ₹ 1,80,004.84 crore. The actual gross expenditure during the year was ₹ 1,42,409.10 crore. This resulted in savings of ₹ 37,595.74 crore (20.89 per cent) in 2020-21 as detailed in **Table 3.5**.

**Table 3.5: Summarised position of Actual Expenditure vis-à-vis Budget (Original/Supplementary) provisions during the year 2020-21**

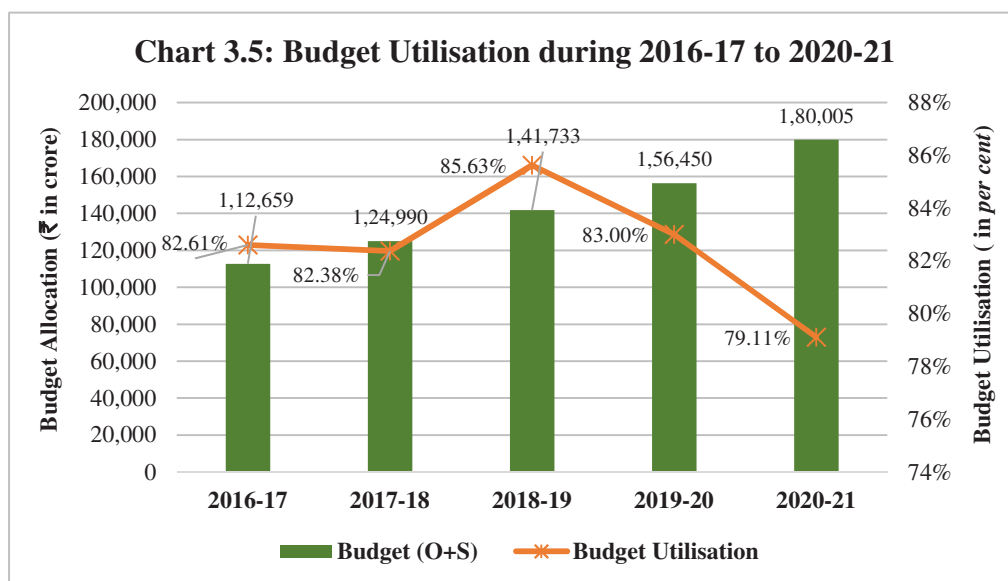
(₹ in crore)

Nature of expenditure		Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	87,610.96	7,501.61	95,112.57	73,367.01	(-) 21,745.56
	II Capital	29,611.36	852.95	30,464.31	20,443.20	(-) 10,021.11
	III Loans and Advances	1,212.52	0.00	1,212.52	925.70	(-) 286.82
	<b>Total Voted</b>	<b>1,18,434.84</b>	<b>8,354.56</b>	<b>1,26,789.40</b>	<b>94,735.91</b>	<b>(-) 32,053.49</b>
Charged	IV Revenue	18,551.03	0.00	18,551.03	17,304.31	(-) 1,246.72
	V Capital	200.00	0.00	200.00	71.28	(-) 128.72
	VI Public Debt Repayment	22,591.81	11,072.60	33,664.41	29,497.60	(-) 4,166.81
	<b>Total Charged</b>	<b>41,342.84</b>	<b>11,072.60</b>	<b>52,415.44</b>	<b>46,873.19</b>	<b>(-) 5,542.25</b>
Appropriation to Contingency Fund		-	800.00	800.00	800.00	-
<b>Grand Total</b>		<b>1,59,777.68</b>	<b>20,227.16</b>	<b>1,80,004.84</b>	<b>1,42,409.10</b>	<b>(-) 37,595.74</b>

Source: Appropriation Accounts.

**Note:** The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Head (₹ 724.72 crore) and Capital Head (₹ 14,644.77 crore).

Supplementary provision of ₹ 20,227.16 crore constituted 13 *per cent* of the original provision as against six *per cent* in the previous year.



The State Government prepared the original budget of ₹ 1,19,751.97<sup>5</sup> crore for revenue expenditure, capital expenditure and disbursement of loans and advances for the year 2020-21 and revised it to ₹ 1,03,156.85 crore, against which actual expenditure was ₹ 96,742 crore. Trends in the original budget, revised estimate, and actual expenditure for the period 2016-17 to 2020-21 are given in *Table 3.6*.

**Table 3.6: Original budget, revised estimate and actual expenditure during 2016-21**

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Original Budget	88,781.96	92,384.38	1,02,732.54	1,11,908.84	1,19,751.97
Revised Estimate	84,132.15	93,685.52	1,02,779.09	1,08,203.33	1,03,156.85
Actual Expenditure	79,781.44	88,190.15	93,217.78	1,03,823.39	96,742.00
Saving	4,350.71	5,495.37	9,561.31	4,379.94	6,414.85

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

### 3.4.2 Major policy pronouncements in budget and actual expenditure

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

<sup>5</sup> Recoveries under revenue and capital heads have been excluded from the gross budget figures.

**Table 3.7: Major policy pronouncements in budget and actual expenditure during the year 2020-21**

(₹ in crore)

Sr. No.	Name of the Scheme and Classification	Budget Provisions	Actual expenditure	Savings (+)/ Excess (-)
1	Scheme for Management of Crop Residue (2401-113-82)	453.50	7.49	(-)446.01
2	Scheme for Rashtriya Krishi Vikas Yojna (2401-109-80)	340.00	70.97	(-)269.03
3	Rural Roads- Construction of Roads in Haryana State Construction strengthening /widening and improvement of roads (5054-03-337-88-99)	150.00	128.04	(-)21.96
4	Vidhayak Adarsh Gram Yojana (VAGY) (2515-106-99)	180.20	124.59	(-)55.61
5	Haryana Gram Uday Yojana for up-gradation of infrastructure renamed as Deenbandhu Haryana Gram Uday Yojana (4515-101-99)	100.00	97.06	(-)2.94
6	Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission (2515-101-89)	925.00	1,021.80	96.80
7	Scheme for Sanitation under Swachh Bharat Mission (Gramin)-Normal Plan (2515-102-93-99)	245.00	80.77	(-)164.23
8	Installation of Solar Water Pumping System in the State (2810-101-98)	200.00	199.81	(-)0.19
9	Ayushman Bharat Haryana Health Protection Mission (2210-80-199-99)	277.75	22.22	(-)255.53
10	Financial Assistance to Destitute Children (2235-02-102-99)	251.00	278.02	27.02
11	Old Age Samaan Allowance Scheme (2235-60-102-98)	4,100.00	3,697.52	(-)402.48
12	Supplementary Nutrition Programme (2235-02-101-95)	100.00	167.99	67.99
13	Vishwakarma Skill University at village Dudhola District Palwal (2230-03-001-91)	160.00	105.00	(-)55.00
	<b>Total</b>	<b>7,482.45</b>	<b>6,001.28</b>	<b>(-)1,481.17</b>

**Source: Finance and Appropriation Accounts**

As evident from above, against the total budget provision of ₹ 7,482.45 crore, expenditure of ₹ 6,001.28 crore (80.20 *per cent*) was incurred on these schemes during the year 2020-21. Out of 13, in four 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 financial institutions, non-finalisation of project layouts, economy measures, etc. This deprived the beneficiaries of intended benefits.

### 3.4.3 Rush of expenditure

Rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 31 heads under 22 grants/appropriations listed in **Appendix 3.8**, expenditure exceeding ₹ 10 crore and more than 50 *per cent* of the total expenditure for the year was incurred during the last quarter of the year.

In these cases, out of the expenditure of ₹ 15,611.14 crore incurred during the year 2020-21, expenditure of ₹ 5,843.46 crore (37 *per cent*) was incurred during the month of March 2021. As such, against the target of 30 *per cent* for last quarter, 37 *per cent* expenditure was incurred in one month only and 60 *per cent* in last quarter. Rush of expenditure during the last quarter, especially during the month of March shows non-adherence to the financial propriety.

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

### 3.4.4 Review of selected grants

A review of budgetary procedure and control over expenditure in respect of two selected grants i.e. 21- Women and Child Development and 27-Agriculture was conducted wherein magnitude of variations in original grants, supplementary demands and actual expenditure were analysed.

#### 3.4.4.1 Grant No. 21-Women and Child Development

Grant No. 21-Women and Child Development includes three Major Heads, i.e. 2235- Social Security and Welfare, 2236-Nutrition and 4235-Capital Outlay on Social Security and Welfare in which expenditure was incurred on various schemes during the year 2020-21.

#### (i) Budget and Expenditure

The overall position of budget provisions, actual expenditure and savings under the functional Heads of the grant for 2018-19 to 2020-21 is given in **Table 3.8**.

**Table 3.8: Budget and Expenditure under Women and Child Development Grant**

(₹ in crore)

Year	Budget provision						Expenditure		Un-utilised provision and its percentage	
	Revenue		Total	Capital		Total				
	Original	Supplementary		Original	Supplementary		Revenue	Capital	Revenue	Capital
2018-19	1,217.97	197.20	1,415.17	159.76	Nil	159.76	938.59	82.75	(-)476.58 (34)	(-)77.01 (48)
2019-20	1,352.88	70.50	1,423.38	144.10	1.67	145.77	1,014.11	17.93	(-)409.27 (29)	(-)127.84 (88)
2020-21	1,415.34	100.00	1,515.34	172.02	Nil*	172.02	1,152.58	57.17	(-)362.76 (24)	(-)114.85 (67)

Source: Appropriation Account

\* Negligible amount

Against the budget provision of ₹ 1,515.34 crore under Revenue Head, an expenditure of ₹ 1,152.58 crore was incurred during the year 2020-21, resulting into savings of ₹ 362.76 crore, which was 24 *per cent* against the budget provisions.

Similarly, an expenditure of ₹ 57.17 crore was incurred in Capital Head against the budget provision of ₹ 172.02 crore resulting in savings of ₹ 114.85 crore i.e. 67 *per cent* of the budgeted provisions.

This shows that the departmental action in fiscal planning and management was weak.

#### (ii) Savings

In 43 sub-heads, against budget provision of ₹ 1,431.76 crore under Revenue Head, an expenditure of ₹ 1,058.95 crore was incurred which resulted in saving of ₹ 372.81 crore. There were savings ranging between 12 and 100 *per cent* of the total provision. In nine sub-heads, against budget provision of ₹ 172.01 crore under Capital Head, an expenditure of ₹ 56.47 crore was incurred which resulted in savings of ₹ 115.54 crore. There were savings ranging between 15 and 100 *per cent* of the total provision as per details given in **Appendix 3.9**.

This indicated lack of realistic financial planning and weak financial control. Department ignored the budgetary controls laid down in the Punjab Budget Manual and Finance Department and failed to exercise the overall financial control over the State budget, which resulted in deprivation of funds for other development purposes.

**(iii) Persistent savings**

In 38 sub heads, there were persistent savings ranging between 12 and 100 *per cent* of the total provision, which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2018-21 as per detail given in **Appendix 3.10**.

**(iv) Savings not surrendered**

As per paragraph 13.2 of the Punjab Budget Manual, also applicable to Haryana, spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated.

Out of total saving of ₹ 233.17 crore, a sum of ₹ 108.28 crore in 11 schemes was surrendered but an amount of ₹ 124.89 crore (54 *per cent* of total savings) was not surrendered during 2020-21 in Revenue Head. Besides, under the scheme Home-cum-Vocational Training Production Centres for Young Girls/Women & Destitute Women and Widows, budget provision of ₹ two crore was enhanced to ₹ 5.64 crore through re-appropriation of ₹ 3.64 crore. However, the expenditure of ₹ 0.63 crore was less than the original provision of ₹ two crore. Savings of ₹ 5.01 crore was not surrendered during the year 2020-21 in the scheme under Capital Head. Schemes in which savings were not surrendered are detailed in **Table 3.9**.

**Table: 3.9 Detail of schemes in which savings were not surrendered**

(₹ in lakh)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Surrendered Amount	Non-Surrendered Amount
<b>I</b>	<b>Revenue</b>					
1	P-02-21-2235-02-102-74-51-N-V-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	17.60	1.89	15.71	14.77	0.94
2	P-01-21-2235-02-102-92-51-N-V-Integrated Child Development Services Schemes (WCD)	75,175.22	63,655.16	11,520.06	Nil	11,520.06
3	P-01-21-2235-02-103-76-51-N-V-Protection of Women from Domestic Violence (Setting up of Cells)	150.00	101.28	48.72	48.69	0.03
4	P-01-21-2235-02-103-79-51-N-V-Gender Sensitization	4,017.00	1,297.42	2,719.58	2,642.10	77.48
5	P-02-21-2235-02-789-90-51-N-V-Financial Assistance to Scheduled Castes Anganwadi Workers/helper	9,500.00	3,844.59	5,655.41	5,371.50	283.91
6	P-01-21-2235-02-789-94-51-N-V-Financial assistance to Scheduled Castes families by Haryana Women Development Corporation	125.00	100.00	25.00	Nil	25.00

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Surrendered Amount	Non-Surrendered Amount
7	P-01-21-2235-02-800-86-51-R-V- G.I.A.to Haryana State Social Welfare Advisory Board	90.00	72.00	18.00	Nil	18.00
8	P-02-21-2236-02-101-89-51-N-V- Scheme for Adolescent Girls	89.90	12.38	77.52	66.48	11.04
9	P-02-21-2236-02-101-95-51-N-V- Supplementary Nutrition Programme	20,000.00	16,799.38	3,200.62	2,651.03	549.59
10	P-01-21-2236-02-101-97-51-R-V- Panjiri Plant Gharaunda	184.85	161.08	23.77	21.75	2.02
11	P-01-21-2236-02-101-99-51-R-V- Staff for Headquarter	26.20	13.50	12.70	12.22	0.48
	<b>Total Revenue</b>	<b>1,09,375.77</b>	<b>86,058.68</b>	<b>23,317.09</b>	<b>10,828.54</b>	<b>12,488.55</b>
<b>II</b>	<b>Capital</b>					
1	P-01-21-4235-02-103-99-51-C-V- Home-cum-Vocational Training Production Centres for Young Girls/Women & Destitute Women and Widows	564.23	62.77	501.46	Nil	501.46
	<b>Total Capital</b>	<b>564.23</b>	<b>62.77</b>	<b>501.46</b>	<b>Nil</b>	<b>501.46</b>

This indicates lack of realistic financial planning and weak financial control. Department did not adhere the budgetary controls. The Finance Department failed to exercise the overall financial control over the State Budget.

**(v) 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. In Supplementary Nutrition Programme, under Major Head-2236 an expenditure of ₹ 167.99 crore was incurred against the budget provision of ₹ 200 crore (Original: ₹ 100 crore and Supplementary: ₹ 100 crore), this resulted in savings of ₹ 32.01 crore (16 per cent).

Thus, supplementary provision of ₹ 100 crore without assessing the actual requirement of funds proved excessive under above sub-head.

**(vi) Performance Linked Outlay**

The objective of the Performance Linked Outlay (PLO) is to ensure that the Government recognises the need to leverage financial resources for creation of productive assets, while maintaining fiscal prudence, in order to sustain the growth trajectory of the State. The scheme was, therefore, introduced by State Government to ensure efficient and prudent utilisation of resources. The implementation of the PLO scheme was likely to improve the financial discipline of the State by encouraging fiscal prudence. It was intended to incentivise Departments to target the resources for productive utilisation. Further, it was to be instrumental in deterring the parking of funds and rushed withdrawals towards the fag end of the year. It was also to facilitate the Finance Department to re-allocate the budget after assessing the absorptive and spending capacity of the Departments.



During scrutiny of the Grant, it was noticed that the budget provision of ₹ 10 crore made for “Performance Linked Outlay” schemes i.e. under PLO remained unutilised and were surrendered due to non-requirement of funds as shown in **Table 3.10**.

**Table 3.10: Detail of schemes where budget provision was not required**

Sr. No.	Detailed Head Scheme wise (Head of Account)	Budget Provision (₹ in crore)	Reason
1	P-01-21-2235-02-001-92-51-R-V- Performance Linked Outlay (PLO) for Women and Child Development (WCD-PLO-REV)	5.00	Due to non-implementation of Scheme
2	P-01-21-4235-02-101-90-51-R-V- Performance Linked Outlay (PLO) of Women and Child Development (WCD-PLO-CAP)	5.00	Due to non-implementation of new scheme
	<b>Total</b>	<b>10.00</b>	

**(vii) Token provision**

Token provision was made towards to provide shelter and other support services to women to facilitate immediate emergency and non-emergency services under one roof. In addition, it aimed to provide integrated support and assistance to women affected by violence both in private and public spaces. It was seen that four schemes could not be implemented during the year 2020-21 as detailed in **Table 3.11**.

**Table 3.11 Schemes that could not be implemented during 2020-21**

(₹ in lakh)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Budget	Reason	Remarks
1	Protection Houses (Surksha Greh) for Combating Honour Killing (2235-02-103-65)	0.01	Token provision	Token money is granted when funds to meet proposed expenditure on a new scheme can be made available by re-appropriation, a demand for the grant of a token sum may be submitted to the vote of the House and, if the House assents to the demand, funds may be so made available.
2	P-02-21-2235-02-103-67-51-N-V- Swadhar Grah Scheme	1.00	Token provision	
3	P-02-21-4235-02-103-95-51-N-V- Construction of Protection Houses (Suraksha Greh) for Combating Honour Killing	0.01	Token money	
4	P-03-21-4235-02-103-96-51-N-V- Construction of building setting up One Stop Crises Centre for women Scheme	1.00	Token money	
	<b>Total</b>	<b>2.02</b>		

Further, an amount of ₹ 1,000 each as token provision was made towards the expenditure of Administrative expenses of Suraksha Greh in six Districts- Ambala, Hisar, Karnal, Gurugram, Faridabad and Rohtak. The purpose of ‘Swadhar Greh Scheme’, ‘Suraksha Greh’, etc. was to provide shelter and other support services to women to facilitate immediate emergency and non-emergency access to a range of services including medical, legal, psychological and counseling support under one roof.

**(viii) Excess over re-appropriated budget provision requiring regularisation**

Article 205(b) of the Constitution of India provides that if any money has been spent on any service during a financial year in excess of the amount granted for the service, the Governor shall cause that to be laid before the Houses of the Legislature of the State, statements showing the estimated amount of that expenditure or cause for such excess expenditure as the case may be.

Under the grant, an expenditure of ₹ 65.06 crore was incurred against the provision of ₹ 100 crore during 2020-21 (**Table 3.12**). However, the Department had surrendered ₹ 45.34 crore through re-appropriation orders. Therefore, the excess surrender of ₹ 10.40 crore reflected poor financial management.

**Table 3.12: Excess over original provision after surrender, requiring regularisation**

(₹ in crore)

Sr. No.	Name of Scheme and Head of Account	Original Budget	Amount surrendered	Total	Expenditure	Excess
	1	2	3	4 (2+3)	5	6 (4-5)
1	P-02-21-2236-02-101-88-51-N-V- Pradhan Mantri Matru Vandana Yojana (PMMVY)	50.00	(-) 33.10	16.90	22.51	5.61
2	Remand/Observation Home (4235-02-102-97-99)	50.00	(-) 12.24	37.76	42.55	4.79
<b>Total (Revenue)</b>		<b>100.00</b>	<b>(-) 45.34</b>	<b>54.66</b>	<b>65.06</b>	<b>10.40</b>

**3.4.4.2 Grant No 27-Agriculture**

Grant No. 27 Agriculture includes six Major Heads i.e. 2401-Crop Husbandry, 2402-Soil and Water Conservation, 2415-Agricultural Research and Education, 2435-OtherAgricultural Programmes, 2702-Minor Irrigation, 4401-Capital Outlay on Crop Husbandry in which expenditure was incurred on various schemes by Agriculture and Farmers Welfare Department and Horticulture Department during the year 2020-21.

**(i) Budget and Expenditure**

The overall position of budget provisions, actual expenditure and savings under the functional Heads of the grant for the last three years (2018-19 to 2020-21) is given in **Table 3.13**.

**Table 3.13: Budget and Expenditure under Grant No. 27 Agriculture**

(₹ in crore)

Year	Section	Original Provision	Supplementary	Total	Expenditure	Excess/ Saving
2018-19	Revenue	2,667.85	65.00	2,732.85	1,776.07	956.78
	Capital	--	--	--	--	--
2019-20	Revenue	2,721.80	335.00	3,056.80	1,513.84	1,542.96
	Capital	--	--	--	--	--
2020-21	Revenue	3,612.63	430.22	4,042.85	2,348.08	1,694.77
	Capital	10.00	Nil*	10.00	1.77	8.23

**Source: Appropriation Account**

\* Negligible amount



**(ii) Savings**

In 29 sub-heads, against budget provision of ₹ 2,061.37 crore, an expenditure of ₹ 560.04 crore was incurred which resulted in saving of ₹ 1,501.33 crore. There were savings ranging between 29 and 100 *per cent* of the total provision as per details given in **Appendix 3.11**.

**(iii) Persistent savings**

In 18 sub heads, there were persistent savings ranging between 25 and 100 *per cent* of the budget provision, which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2018-21 as per detail given in **Appendix 3.12**.

**(iv) Non-utilisation of budget**

The demand for budget in any scheme should be made when it is certain that the expenditure would be incurred in the scheme. Scrutiny of grant revealed that in seven schemes there was a budget provision of ₹ 311.06 crore but no expenditure was incurred in the respective schemes as detail given in **Table 3.14**.

**Table 3.14: List of schemes where no expenditure was incurred against budget provision**  
(₹ in crore)

Sr. No.	Detailed Head Scheme wise	Original Provision	Actual Expenditure	Saving	Saving percentage
1	Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran. P-01-27-2401-51-109-76-51	200.00	Nil	200.00	100
2	Scheme for Setting up of biogas plants P-03-27-2401-51-105-94-51	0.10	Nil	0.10	100
3	Scheme for Setting up of biogas plants for SC component P-03-27-2401-51-789-86-51	0.10	Nil	0.10	100
4	Submission on Seed & Planting Material (SMSP) under National Mission on Agriculture Extension & Technology (NMAET) P-03-27-2401-51-190-98-51-N-V	0.85	Nil	0.85	100
5	Scheme for Bhavantar Bharpayee Yojana in Haryana university 2401-51-190-99-51	10.00	Nil	10.00	100
6	Scheme for National Project on Promotion of Organic Farming renamed as organic Farming and Zero Budget Natural Farming Practices 2401-51-119-71-51	100.00	Nil	100.00	100
7	Plan Scheme Mukhyamantri Bagwani Bima Yojana (MBBY) 2401-51-119-63-51	0.01	Nil	0.01	100
	<b>Total</b>	<b>311.06</b>	<b>Nil</b>	<b>311.06</b>	<b>100</b>

**(v) Excess expenditure**

No excess expenditure should be incurred without prior permission/consent of the higher competent authority. Excess expenditure in various schemes indicate lack in transparency in estimation of requirement of funds.

During scrutiny of the record, it was noticed that in two schemes excess expenditure was incurred over the revised budget estimates for the schemes as detailed below:

(₹ in lakh)

Sr. No.	Detailed Head Scheme wise	Budget Provision	Revised Estimate	Actual Expenditure	Excess (+)
1	4401- Construction of Agriculture Office Building P-01-08-4401-51-113-97-51	1,000.00	150.00	177.28	27.28
2	Scheme for Integrated Horticulture Development in Haryana State (P-01-27-2401-51-119-65-51)	3,512.50	6,000.00	6,308.76	308.76
	<b>Total</b>	<b>4,512.50</b>	<b>6,150.00</b>	<b>6,486.04</b>	<b>336.04</b>

#### (vi) *Performance Linked Outlay*

The Finance Department operates the Performance Linked Outlay (PLO) account. The purpose of the account is to transfer the funds as per requirement in other different schemes. All the transactions are to be as per direction of Finance Department. During the scrutiny of records, it was noticed that during the year 2020-21 funds amounting to ₹ 10 crore were allocated in PLO account and further funds amounting to ₹ 56.58 crore (amounting to total ₹ 66.58 crore) were provided in the PLO account by the Finance Department. The entire provision was surrendered through re-appropriation leaving budget provision nil. However, an expenditure of ₹ 3.26 lakh was incurred on the scheme which reflected poor financial management.

### 3.5 Conclusions

The budgetary system of the State Government was not upto the mark, as overall utilisation of budget was 79 *per cent* of total grants and appropriations during 2020-21. Budgetary allocations were based on unrealistic proposals as out of total 47 grants, in 34 grants savings were more than 20 *per cent*. In 24 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 30 cases the supplementary provisions were either unwarranted or excessive. There was rush of expenditure at fag end of the year. In 31 heads under 22 grants/appropriations, 37 *per cent* of the total expenditure during 2020-21 was incurred in the month of March 2021.

In Grant No. 35-Tourism the expenditure of ₹ 21.93 crore was in 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 and ₹ 153.39 crore pertaining to 2019-20.

In 13 major policy pronouncements relating to rural development, health and nutrition of children, etc. the expenditure was ₹ 6,001.28 crore (80 *per cent*) against the budget provision of ₹ 7,482.45 crore which deprived the beneficiaries of intended benefits.

### **3.6 Recommendations**

- i. Government may consider preparing realistic budget estimates to avoid large savings and supplementary provisions.
- ii. Government may consider strict compliance of provisions of budget manual in preparation of supplementary provisions and ensure transparency in estimation for avoiding unrealistic supplementary provisions.
- iii. Government may consider strengthening of financial monitoring to avoid rush of expenditure at fag end of the year.
- 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-IV**

**QUALITY OF ACCOUNTS AND  
FINANCIAL REPORTING PRACTICES**



## **Chapter 4: Quality of Accounts and Financial Reporting Practices**

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

### **Issues related to completeness of accounts**

#### **4.1 Funds outside Consolidated Fund or Public Account of the State**

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

It has been observed that funds meant to be credited to Consolidated Fund/Public Account of the State were kept outside the Consolidated Fund/Public Account of the State as discussed 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 2020 were ₹ 3,118.96 crore. The Board received ₹ 453.08 crore during 2020-21 as labour cess, interest, etc. and spent ₹ 388.82 crore on labour welfare schemes during the year. As on 31 March 2021, the Board had funds of ₹ 3,183.22 crore (figures for 2020-21 are provisional and accounts yet to be finalised).

#### **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 2011-20, the receipts under the fund were ₹ 5,385.84 crore and expenditure incurred was ₹ 4,749.98 crore. Annual Accounts for the year 2020-21 were yet to be prepared.

#### **4.1.3 Haryana Infrastructure Development Board**

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

Any coloniser to whom a license has been given under Haryana Development and Regulation of Urban Area Act, 1975, is required to deposit State Infrastructure Development Charges at such rate as may be prescribed by the Government from time to time. The Fund shall be collected and managed by the Director, Town and Country Planning Department and passed on for the purpose of its further utilisation to the Board to be constituted by the Government for this purpose. The amount of State infrastructure development charges and infrastructure augmentation charges deposited by the colonisers, loans and grants from the Central/State Government, or the local authority, or loans and grants from national/international financial institutions and any other money form such source as the State Government may decide, shall be credited to the Fund. The Fund shall be utilised for stimulating socio-economic growth and development of major infrastructure projects for the benefit of the State of Haryana. The fund may also be utilised to meet the cost



of administering the Fund. The funds are received by Director, Town and Country Planning Department directly in bank accounts outside Consolidated Fund/Public Account of the State Government.

During 2020-21, the receipt of the board was ₹ 525.69 crore and expenses were ₹ 73.36 crore. Total Corpus of the Fund was ₹ 2,981.29 crore at the end of the year 2020-21 (Provisional figures as the annual accounts for the year 2020-21 were yet to be finalised).

#### **4.1.4 Haryana Urban Infrastructure Development Board**

The Haryana Urban Infrastructure Development Board (HUIDB) was constituted (April 2002) by amending Haryana Municipal (HM) Act, 1973 to raise resources for provision and up gradation of urban infrastructure; town planning implementation techniques; providing training facilities/human resources development in urban management and coordination, planning and implementation of the approved schemes/projects of the municipalities. The governing body of HUIDB consists of a Chairman, Vice-Chairman, Chief Administrator, Secretary and nine other ex-officio members appointed by the State Government and there was no representation from ULBs.

As per Section 203L of HM Act, HUIDB constituted a fund<sup>1</sup> consisting of receipt on account of license fee, scrutiny fee, land use conversion charges, composition fee for granting license to private developers and permission for change in land use by the Department of Urban Local Bodies under State Municipal Acts, grants, loans and financial assistance provided by Government of India/State Government and any other fee/charges specified by the Government.

During 2020-21, the receipt of the board was ₹ 44.19 crore and expenses ₹ 49.17 crore. Total Corpus of the Fund was ₹ 182.53 crore at the end of the year 2020-21.

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

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

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<sup>1</sup> Haryana Urban Infrastructural Development Fund.

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

The Government has to provide and pay interest on the amounts in the Interest-bearing Deposits namely Defined Contribution Pension Scheme for Government employees under Major Head-8342 having balance of ₹ 43.07 crore as on 31 March 2021. An interest liability on this amount not transferred to NSDL; incorrectly used the funds that belongs to its employees and deprived the beneficiaries from intended benefit of interest or return on fund and current liabilities stands deferred to future years.

#### **4.3 Off budget borrowings**

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

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

As per sanctions issued by Home Department, the amount released towards the repayment of Principal and Interest of loans were shown as Grants-in-Aid in the Budget and Accounts in contravention of Haryana FRBM Act 2005. Non-reflecting the loans in the Finance Account resulted in understatement of borrowings to that extent.

During the year 2020-21 HPHCL repaid amount of ₹ 63.75 crore (₹ 22.50 crore plus ₹ 41.25 crore) towards these loans to HUDCO against the outstanding loans amounting to ₹ 419.50 crore at the beginning of year i.e. 01 April 2020. Loans of ₹ 50 crore has been raised during the year leaving outstanding loans balance of ₹ 405.75 crore at the end of the year i.e. 31 March 2021.

#### 4.4 Funds transferred directly to State implementing agencies

Government of India (GoI) has been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards. However, during 2020-21, GoI transferred ₹ 7,118.68 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 the implementing agencies existed in the State (₹ in crore)**

Sr. No.	Government of India Scheme	Implementing Agency	Amount
1	Mahatma Gandhi National Rural Employment Guarantee Scheme	MNREGA	614.18
2	Schemes for Differently Abled Persons	National Handicapped Finance and Development Corporation	0.39
3	MPs Local Area Development Scheme MPLADS	Deputy Commissioners to all districts	12.50
4	National Aids Control Programme III	Haryana State AIDS Control Societies	22.98
5	National Hydro Electric Power Corporation	NHPC Ltd.	65.31
6	Research and Development Department of Biotechnology	National Brain Research Centre Translational Health Science and Technology Institute	301.88
7	Support to National Institute of Technology (NITS) including Ghani Khan institute	NIT, Kurukshetra	103.63
8	Mission for Horticulture Development	National Horticulture Board, Gurugram, Haryana	103.75
9	Seekho Aur Kamao- Skill Development Initiatives	Mass Infotech Society and Others	17.34
10	Project based Support to Autonomous Institutions	National Council for Cement & Building Materials	20.51
11	National Mission on Food Processing CS (SAMPDA)	HAFED and others	27.07
12	National Power Training Institute Power	National Power Training Institute	18.45
13	Integrated Power Development Scheme	Power Grid Corporation of India limited	131.68
14	Swadesh Darshan - Integrated Development of Theme Based Tourism Circuits	Haryana Tourism Corporation Ltd.	13.81
15	Payment for Urea Freight Subsidy	Yara Fertilisers India Pvt. Ltd.	2,823.27
16	Payment for Imported P and K Fertilisers	Mosaic India Private Limited	1,104.52
17	Nai Manjil- The Integrated Education and Livelihood Initiative	Indian Institute of Skill Development Private Ltd.	1.72
18	Works under Road Wing	Maan Builders, KCC Buildcon Pvt. Ltd. and others	90.58
19	Pradhan Mantri Matru Vandana Yojana	Women and Child Development Department	3.33
20	Rashtriya Gokul Mission	Haryana Livestock Development Board	0.96
21	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture, Haryana	1,199.35
22	Promotion of Agricultural Mechanisation for in-situ Management of Crop Residue	Directorate of Agriculture and Farmers Welfare, Haryana	170.00
23	Infrastructure Development and Capacity Building (MSME)	Bureau of Industrial Policy and Promotion (BIPP) & MSME Technology Centre, Rohtak	9.64
24	Science and Technology Institutional and Human Capacity Building	GJU Hisar and others	3.10
25	National Animal Disease Control Programme for Foot & Mouth Disease (FMD) & Brucellosis	Haryana Livestock Development Board	10.11
26	Institute of Pesticides Formulation Technology (IPFT)	Institute of Pesticide Formulation Technology	10.50
27	Research and Development (DST)	Indo-German Science & Technology Centre & Other Universities	10.91
28	Atal Innovation Mission (AIM) including Self Employment and Talent Utilisation (SETU)	Tycheejuno Speciality Tyres Pvt. Ltd. & Other Schools	13.13
29	Assistance to State Agencies for intra-state movement of food grains and FPS dealers margin under NFSA	Director Food Civil Supplies and Consumer Affairs Haryana	19.23
30	Atal Bhujal Yojna	SPMU, I&WR Dept. Haryana	20.80
31	Kisan Urja Suraksha Evam Uttthan Mahabhiyan –Off Grid (KUSUM)	Haryana Renewable Energy Development Agency	51.33
32	Other Schemes		122.72
	<b>Total</b>		<b>7,118.68</b>

Source: Finance Accounts–Appendix VI

The GoI had transferred ₹ 7,347.62 crore to various implementing agencies which existed in the State. Out of this, ₹ 7,118.68 crore was released to the State implementing agencies which was more by 63.61 *per cent* than the amount released in 2019-20 (₹ 4,351.10 crore). This is 2.27 times of the amount (₹ 3,135.18 crore) released by the GoI for Centrally Sponsored Schemes as Grants-in-Aid, through the state budget. Remaining funds of ₹ 228.94 crore (₹ 7,347.62 crore – ₹ 7,118.68 crore) were released to Central Bodies and other organisations.

#### 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 Panchayat Bodies Fund during 2016-17 to 2020-21**

(₹ in crore)

Year	2016-17	2017-18	2018-19	2019-20	2020-21
Opening Balance	10.92	12.07	9.71	7.81	7.34
Receipt	6.52	3.13	2.16	1.66	2.34
Disbursement	5.37	5.49	4.06	2.13	0.91
Closing Balance	12.07	9.71	7.81	7.34	8.77

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 Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year <sup>2</sup>	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
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2021	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
<b>Total</b>	<b>2,442</b>	<b>14,550.78</b>

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*-Health Department: ₹ 805.11 crore and 5.32 *per cent*-General Education Department: ₹ 774.14 crore as depicted in *Appendix 4.1*.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505: 40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in *Table 4.5*.

<sup>2</sup> UCs for GIA disbursed during 2019-20 become due only during 2020-21.

**Table 4.5: Status of outstanding Utilisation Certification**

(₹ in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	2.74	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
<b>Total</b>	<b>1,104</b>	<b>5,410.76</b>	<b>8</b>	<b>167.85</b>	<b>1,096</b>	<b>5,242.91</b>	<b>38</b>	<b>6.86</b>	<b>1,058</b>	<b>5,236.05</b>

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

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

#### 4.6.1 Recording of Grantee Institution as 'Others'

Out of total Grants-in-Aid (GIA) of ₹ 13,012.47 crore during 2020-21, name of grantee institutions was mentioned as 'Others' in respect of ₹ 1,329.75 crore (10.22 per cent of total GIA). Out of this, ₹ 206.23 crore was meant for creation of capital assets. Position of GIA disbursed to 'Others' during 2016-21 is shown in **Table 4.6**.

**Table 4.6: 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
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
2020-21	13,012.47	1,329.75	10.22

Source: Finance Accounts for the respective years

#### 4.7 Abstract Contingent bills

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

The details of AC bills, under objection, pending adjustment, as on 31 March 2021 is given in **Table 4.7**.

**Table 4.7: Detail of pending DC Bills as on 31 March 2021**

Year	Number of pending DC Bills	Amount (₹ in crore)
Up to 2018-19	84	8.40
2019-20	182	214.03
2020-21	453	549.65
<b>Total</b>	<b>719</b>	<b>772.08</b>

98.21 *per cent* amount of pending DC bills as on 31 March 2021 pertains to four departments viz. Food and Civil Supply Department (81.59 *per cent*-eight DC Bills of ₹ 629.95 crore), Health Department (9.80 *per cent*-16 DC Bills of ₹ 75.62 crore), General Education Department (4.64 *per cent*-462 DC Bills of ₹ 35.84 crore) and Transport Department (2.18 *per cent*-22 DC Bills of ₹ 16.85 crore).

#### **4.8 Personal Deposit Accounts**

Under Para 12.16 and 12.17 of Punjab Financial Rules Volume I (as applicable to Haryana State), the State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of funds from the Consolidated Fund or otherwise with the approval of Accountant General (Accounts and Entitlements). Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the concerned service Major Heads without any actual cash flow. PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. The number of PD accounts opened by transfer from the Consolidated Fund as on 31 March 2021 were seven. 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 2021, as per broadsheet of PD accounts, is given in **Table 4.8**.



Table 4.8: Status of PD accounts as on 31 March 2021

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	2	311.72	5	3,301.06	..	2,044.99 <sup>3</sup>	7	1,567.79
Other than Consolidated Fund	152	299.17	5	17.05	..	12.84 <sup>3</sup>	157	303.38
<b>Total</b>	<b>154</b>	<b>610.89</b>	<b>10</b>	<b>3,318.11</b>	<b>..</b>	<b>2,057.83<sup>3</sup></b>	<b>164</b>	<b>1,871.17</b>

Eleven PD accounts containing ₹ 0.97 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 ₹ 7,964.58 crore under various Revenue and Capital Major Heads, constituting about 8.31 *per cent* of total expenditure of ₹ 95,816.30 crore and receipts of ₹ 3,510.62 crore constituting 5.20 *per cent* of total receipts of ₹ 67,561.01 crore were booked under Minor Head 800-Other Expenditure/Receipts, below the concerned Major Heads. Cases where substantial proportion (more than 75 *per cent*) of the expenditure was classified under Minor Head 800-Other Expenditure are given in **Table 4.9**.

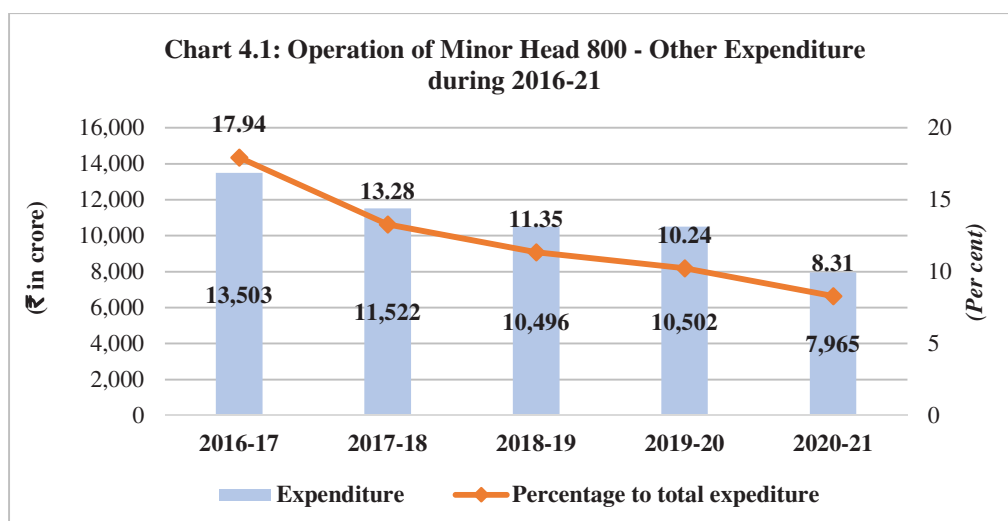
Table 4.9: Major Head-Wise detail of expenditure booked under Minor Head 800-Other Expenditure

(₹ in crore)					
Sr. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1.	2075	Miscellaneous General Services	383.87	383.69	99.95
2.	2700	Major Irrigation	1,243.78	959.78	77.17
3.	2701	Medium Irrigation	218.14	181.67	83.28
4.	2801	Power	5,565.33	5,099.93	91.64
<b>Total</b>			<b>7,411.12</b>	<b>6,625.07</b>	<b>89.39</b>

Operation of Minor Head 800-Other Expenditure is shown in **Chart 4.1** during 2016-21.

<sup>3</sup> No PD account was closed during the year. The amount represents transactions of Minus Memoranda appearing in the Operative PD accounts during the year.





### 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 4.10*.

**Table 4.10: Detail of Outstanding Suspense and Remittances Balances**

(₹ in crore)

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

Source: Finance Accounts

#### **4.11 Reconciliation of Departmental figures**

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile the figures of Receipts and Expenditure recorded in their books every month with the figures accounted for by the Accountant General (Accounts and Entitlements). Such reconciliations of both receipts and expenditure figures under the Consolidated Fund have been completed *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 2020-21 as per Accounts of the Accountant General (Accounts and Entitlements) was ₹ 463.47 crore while the same was reported as ₹ 375.01 crore by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 88.46 crore upto the year 2020-21. 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.

##### **4.12.1 Non-Accounting of Interest on Advances for Deposit Works**

Haryana Police Housing Corporation Limited (HPHCL) executes construction related works of various departments of the Government of Haryana. For this purpose, funds are placed in advance at the disposal of HPHCL. Home Department, Government of Haryana has placed many advances at the disposal of HPHCL, during the period from 2004-05 to 2020-21. According to the instructions issued by Finance Department vide No. 28/43/2010-1 B&C dated 09 March 2011, all such boards, corporations/societies to whom various departments provide funds for work/purchase will pay an interest at the rate of six *per cent* per annum to such departments on half yearly basis till the funds are actually utilised by them and Administrative Department will be responsible for recovering and depositing the same in receipt Head of the Government.

As per the books of HPHCL, an amount of ₹ 106.44 crore up to 2019-20 and ₹ 9.75 crore for 2020-21 was accounted as interest earned on advances made by the Home Department and shown as liability side of balance sheet and allocated the same to respective works. However, the interest amount shown as receipt from Government funds (Advances) was not accounted in the Finance Account. Non-accounting of interest earned in Finance Accounts of State Government, which has been shown as received from Government in books of accounts of HPHCL has resulted in understatement of revenue

receipt to that extent. Further, as the funds were retained by HPHCL and allocated to various works, the expenditure was also accordingly understated in the books of State Government.

### Issues related to disclosure

#### 4.13 Compliance to Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the CAG, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of Haryana in 2020-21 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	<i>IGAS 1: Guarantees Given by the Government – Disclosure requirements</i>	Complied (Statements 9 and 20 of Finance Accounts)	Detailed information like number of guarantees for each institution has been furnished.
2	<i>IGAS 2: Accounting and Classification of Grants-in-Aid</i>	Complied (Statement 10 of Finance Accounts)	(i) Grants-in-Aid of ₹ 5,709.07 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	<i>IGAS 3: Loans and Advances made by Governments</i>	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 37 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 21 autonomous bodies was of one to four 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 199 annual accounts of 97 autonomous bodies/authorities are awaited as on 31 July 2021. 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	97	485.40
2.	2-3	100	385.84
3.	4 and above	2	12.12
	<b>Total</b>	<b>199</b>	<b>883.36</b>

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

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

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

#### 4.16 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 2021, five<sup>4</sup> such undertakings had not prepared their accounts since

<sup>4</sup> (i) Seed Depot Scheme since 1988-89; (ii) Purchase and Distribution of Pesticides since 1986-87; (iii) National Text Book Scheme since 2007-08; (iv) Grain Supply Scheme since 2017-18; and (v) Haryana Roadways since 2014-15.

the years ranging between 1986-87 and 2017-18. Government funds amounting to ₹ 10,272.47 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 Accountant General (Accounts and Entitlements) of the State from the initial accounts rendered by district treasuries, sub-treasuries, cyber treasury, public works divisions and forest divisions, apart from the RBI advices.

During 2020-21, no accounts were excluded from the monthly Civil Accounts by the Accountant General (Accounts and Entitlements), Haryana on account of delays by the account rendering units of the State concerned.

#### **Other Issues**

#### **4.18 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 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

**Table 4.14: 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	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil
13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	<b>Total</b>	<b>63</b>	<b>132.47</b>	<b>8</b>	<b>24.91</b>	<b>51</b>	<b>104.64</b>	<b>4</b>	<b>2.92</b>

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 4.15**.

**Table 4.15: 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
<b>Total</b>	<b>63</b>	<b>132.47</b>	<b>Total pending cases as of June 2021</b>	<b>63</b>	<b>132.47</b>

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of

losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five year old, including 18 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 Comptroller and Auditor General of India's Audit Reports regardless of whether the cases had been taken up for examination by the Legislative Committees of the State Legislature including Public Accounts Committee (PAC) or not. The Administrative Departments were also required to furnish Action Taken Notes to the concerned Legislative Committee indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the Audit Reports to the Legislature.

The State Finances Audit Reports for the year 2018-19 was laid before State Legislature on 26 August 2020 and this report is under discussion on selective basis in Public Accounts Committee (August 2021). Action Taken Notes (ATNs) on two paragraphs (3.2 and 3.6) were not submitted by 26 Administrative Departments out of 39 Administrative Departments.

#### **4.20 Conclusions**

Receipts of ₹ 5,385.84 crore collected under Haryana Rural Development Fund were not credited to Consolidated Fund of the State during 2011-20, also funds collected ₹ 2,981.29 crore under Haryana Infrastructure Development Board and ₹ 182.53 crore under Haryana Urban Infrastructure Development Board at the end of the year 2020-21 were not credited to Consolidated Fund of the State. Similarly, Government departments transferred cess collected under the Building and Other Construction Worker's Welfare Cess Act, 1996 to the Haryana Building and Other Construction Workers' Welfare Board without routing these through the Consolidated Fund/Public Account of the State. As on 31 March 2021, the Board had funds of ₹ 3,183.22 crore.



No accounts were excluded from the monthly Civil Accounts by the Accountant General (Accounts and Entitlements), Haryana during the year 2020-21.

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

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

Further, in cases of theft of Government money, misappropriation, loss of Government material and defalcation, departmental action was pending for long periods. 8.31 *per cent* of total expenditure was classified under Omnibus Minor Head '800-Other Expenditure' during 2020-21.

#### **4.21 Recommendations**

- (i) The Government should prescribe a proper accounting procedure for collection and utilisation of Building and Other Construction Workers' Welfare Cess, Haryana Rural Development Fund, the Haryana Infrastructure Development Board and Haryana Urban Infrastructure Development Board so that the collection and transfer of amounts to the concerned Boards is incorporated in the Annual Financial Statements of the State and subjected to legislative oversight.
- (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 lying in these PD accounts are immediately remitted to the Consolidated Fund where they are required to be remitted.
- (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. Internal Control System for deterring delayed submission of adjustment of Abstract Contingent Bills is required to be strengthened.
- (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 to enhance transparency in financial reporting.



**CHAPTER-V**  
**STATE PUBLIC SECTOR ENTERPRISES**



## **Chapter 5: State Public Sector Enterprises**

This chapter discusses the financial performance of Government Companies, Statutory Corporations and Government Controlled Other Companies. Impact of significant comments issued as a result of supplementary audit of the Financial Statements of these State Public Sector Enterprises (SPSEs) conducted by the Comptroller and Auditor General (CAG) of India for the year 2020-21 (or of earlier years which were finalised during the current year) have also been discussed in the chapter.

### **5.1 Definition of Government Company**

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

### **5.2 Mandate of Audit**

The financial statements of the Government Companies (as defined in Section 2 (45) of the Act 2013) are audited by Statutory Auditors, who are appointed by the CAG as per the provisions of Section 139 (5) or (7) of the Act 2013. The Statutory Auditors submit a copy of the Audit Report to the CAG including, among other things, financial statements of the Company under Section 143(5) of the Act 2013. These financial statements are also subject to supplementary audit by the CAG at his/ her discretion within sixty days from the date of receipt of the audit report under the provisions of Section 143 (6) of the Act 2013.

Audit of Statutory Corporations is governed by their respective legislations. In respect of Haryana State Warehousing Corporation and Haryana Financial Corporation, the audit is conducted by Chartered Accountants and supplementary audit is conducted by the CAG.

### 5.3 SPSEs and their contribution to the GSDP of the State

SPSEs consist of State Government Companies and Statutory Corporations. SPSEs are established to carry out activities of commercial nature keeping in view the welfare of people and occupy an important place in the State economy. As on 31 March 2021, there were 37<sup>1</sup> SPSEs in Haryana, including two<sup>2</sup> Statutory Corporations and 35 Government Companies (including five inactive Government companies<sup>3</sup>) under the audit jurisdiction of the CAG. The names of these SPSEs are given in *Appendix 5.1*. The SPSEs included seven Government Controlled Other Companies.

Only one SPSE i.e. Haryana Financial Corporation is listed on stock exchange. Five<sup>4</sup> of the 37 SPSEs were inactive SPSEs. The inactive SPSEs had total investment of ₹ 21.87 crore comprising of investment towards capital (₹ 18.18 crore) and long-term loans (₹ 3.69 crore) as on 31 March 2021. The liquidation process of two<sup>5</sup> SPSEs has been going on from 17 to 22 years ago and remains to be completed. The Government may consider to wind up these SPSEs early as these investments do not contribute to the economic growth of the State.

The ratio of turnover of SPSEs to Gross State Domestic Product (GSDP) shows the contribution of activities of the SPSEs in the State economy. The details of turnover of the SPSEs and GSDP of the State for a period of three years ending 31 March 2021 is given in *Table 5.1*.

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<sup>1</sup> The details of 30 SPSEs are discussed as the first accounts of two SPSEs viz. Faridabad City Transport Services Limited and Karnal Smart City Limited have not been received since their formation. Further, the details of five inactive SPSEs namely Haryana Minerals Limited, Saur Urja Nigam Haryana Limited, Haryana State Minor Irrigation and Tubewells Corporation Limited, Haryana Concast Limited and Haryana State Housing Finance Corporation Limited are not included.

<sup>2</sup> Haryana Financial Corporation and Haryana State Warehousing Corporation

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

<sup>4</sup> Haryana Minerals Limited (inactive since 2001-02), Saur Urja Nigam Haryana Limited (inactive since March 2019), Haryana State Minor Irrigation and Tubewells Corporation Limited (inactive since July 2002), Haryana Concast Limited (inactive since 1998-99) and Haryana State Housing Finance Corporation Limited (inactive since 2003-04).

<sup>5</sup> Haryana Concast Limited and Haryana State Housing Finance Corporation Limited.

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

(₹ in crore)

Particulars	2018-19	2019-20	2020-21
Turnover	41,669	38,077	38,869
GSDP of Haryana	7,04,957	7,80,612	7,64,872
Percentage of Turnover to GSDP of Haryana	5.91	4.88	5.08

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

## 5.4 Investment in SPSEs and Budgetary support

### 5.4.1 Equity holding and Loans in SPSEs

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

**Table-5.2: Sector-wise investment in SPSEs**

Name of Sector	Investment (₹ in crore)				
	Total Equity	State Government Equity	Total Long Term Loans	State Government Loans	Total Equity and Long Term Loans
Power	36,781.25	35,651.99	10,270.16	5.93	47,051.41
Finance	318.11	301.12	72.74	0.00	390.85
Service	117.89	52.57	0.00	0.00	117.89
Infrastructure	324.34	261.35	6,028.32	283.22	6,352.66
Others	17.74	9.78	68.87	8.15	86.61
<b>Total</b>	<b>37,559.33</b>	<b>36,276.81</b>	<b>16,440.09</b>	<b>297.30</b>	<b>53,999.42</b>

Source: Latest financial statements of SPSEs.

The thrust of SPSEs investment was mainly on power sector. This sector received 87.13 per cent (₹ 47,051.41 crore) of the total investment of ₹ 53,999.42 crore.

### 5.4.2 Budgetary Support

The Government of Haryana (GoH) provides financial support to SPSEs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/ subsidies, loans repaid/ written off and loans converted into equity in respect of SPSEs during the last three years ending March 2021 are given in **Table 5.3**.

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

Particulars	2018-19		2019-20		2020-21	
	No. of SPSEs	Amount	No. of SPSEs	Amount	No. of SPSEs	Amount
(i) Equity Capital outgo	9	13,327.92 <sup>6</sup>	10	5,838.78	6	631.67
(ii) Loans given	3	60.99	1	108.74	5	104.98
(iii) Grants/Subsidy provided	10	376.92	9	142.72	7	438.52
<b>Total Outgo (i+ii+iii)</b>		<b>13,765.83</b>		<b>6,090.24</b>		<b>1,175.17</b>
Loan repayment/ written off	5	5,710.07	4	487.41	4	254.66
Loans converted into equity	3	5,531.99	3	5,190.00	Nil	Nil
Guarantees issued	7	2,192.40	5	1,975.62	5	3,793.00
Guarantee Commitment	8	6,117.44	7	8,067.63	8	8,698.72

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

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

**5.4.4 Disinvestment, Restructuring and Privatisation**

During the year 2020-21, there was no case of privatisation of SPSEs. The State Government has not prepared any policy on disinvestment of State Government equity invested in the SPSEs.

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

The number of SPSEs that reported profits in their latest financial statements available during 2020-21 were 19 as against 21 in 2019-20. The reported profit earned increased from ₹ 975.78 crore in 2019-20 to ₹ 1,698.89<sup>7</sup> crore in 2020-21. The Return on Equity (RoE) of the 19 profit earning SPSEs also increased to 36.97 *per cent* in 2020-21 as compared to 9.18 *per cent* of the 21 profit earning SPSEs in 2019-20. The RoE for all the 30 working SPSEs was 10.20 *per cent* in 2020-21 as per their latest financial statements.

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

<sup>6</sup> This also includes grant amounting to ₹ 7,785 crore which was converted into Equity during the year 2018-19 in Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited.

<sup>7</sup> Figures of profit of SPSEs have been taken after taking into consideration the effect of other comprehensive income/ expenses.



**Table 5.4: Top three SPSEs which contributed to profit during the year 2020-21**

Name of SPSEs	Net profit earned (₹ in crore)	Percentage of profit to total SPSEs' profit
Haryana State Industrial and Infrastructure Development Corporation Limited	905.76	53.17
Uttar Haryana Bijli Vitran Nigam Limited	397.07	23.31
Dakshin Haryana Bijli Vitran Nigam Limited	239.61	14.06
<b>Total</b>	<b>1,542.44</b>	<b>90.54</b>

### 5.5.2 Dividend payout by SPSEs

Nine SPSE finalised their accounts for the financial year 2020-21. Of these four SPSEs reported cumulative profit of ₹ 643.98 crore and other five reported loss in their operations. None of the three SPSEs which reported profit for the financial year 2020-21 declared any dividend.

However, two<sup>8</sup> SPSEs had declared dividend of ₹ nine crore against their net profit of ₹ 63.41 crore on their results declared during the year 2020-21. The Haryana Medical Services Corporation Limited declared dividend of ₹ 0.20 crore (four *per cent*) and Haryana State Warehousing Corporation declared dividend of ₹ 8.80 crore (150.68 *per cent*) on their accounts for the year 2018-19 and 2019-20, respectively.

### 5.5.3 Return on Capital Employed

Return on Capital Employed (RoCE) is a ratio that measures a company's profitability and the efficiency with which its capital is employed. RoCE is calculated by dividing a company's Earnings Before Interest and Taxes (EBIT) by the capital employed<sup>9</sup>. The details of RoCE of 30 SPSEs during the period from 2018-19 to 2020-21 are given in **Table 5.5**.

**Table 5.5: Return on Capital Employed**

Year	EBIT(₹ in crore)	Capital Employed (₹ in crore)	ROCE (in percent)
2018-19	4,728.32	21,376.97	22.12
2019-20	3,533.51	26,933.23	13.12
2020-21	4,457.74	28,917.91	15.42

Source: Latest financial statement of SPSEs.

### 5.5.4 Return on Equity by SPSEs

Return on Equity (RoE) is a measure of financial performance to assess how effectively a company's assets are being used to create profits. RoE is calculated by dividing net income (*i.e.* net profit after taxes) by shareholders' fund. It is

<sup>8</sup> Haryana Medical Services Corporation Limited and Haryana State Warehousing Corporation.

<sup>9</sup> Capital Employed = Paid up Share Capital + Free Reserves and surplus + Long term Loans – Accumulated losses-Deferred Revenue Expenditure.

expressed as a percentage and can be calculated for any company if both its net income and shareholders' fund are positive numbers.

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

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

**Table 5.6: Return on Equity relating to SPSEs**

Year	Net Income (₹ in crore)	Shareholders' Fund (₹ in crore)	ROE (Percentage)
2018-19	970.61	3,607.61	26.90
2019-20	937.68	10,630.91	8.82
2020-21	1,273.18	12,477.82	10.20

The high ROE during 2018-19 was because the net worth of two distribution companies was negative (₹ 5,448.52 crore) which turned into positive in 2019-20 due to equity infusion by the State Government in two<sup>10</sup> distribution companies under UDAY scheme.

## **5.6 Debt Servicing**

### **5.6.1 Interest Coverage Ratio**

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

<sup>10</sup> Dakshin Haryana Bijli Vitran Nigam Limited and Uttar Haryana Bijli Vitran Nigam Limited.

**Table 5.7: Interest coverage ratio of SPSEs**

Year	Interest (₹ in crore)	Earnings before interest and tax (EBIT) (₹ in crore)	Number of SPSEs having liability of loans from Government and other financial institutions	Number of SPSEs having interest coverage ratio more than 1	Number of SPSEs having interest coverage ratio less than 1
2018-19	2,833.45	4,712.37	13	11	2 <sup>11</sup>
2019-20	2,293.45	3,509.60	13	11	2 <sup>12</sup>
2020-21	2,245.23	4,457.74	14	11	3 <sup>13</sup>

**Source: Latest financial statement of SPSEs.**

It was observed that 11 SPSEs had interest coverage ratio of more than one during 2020-21. Three SPSEs had interest coverage ratio of less than one during 2020-21 i.e. these three SPSEs were not generating sufficient revenues to meet their expenses on interest.

## **5.7 SPSEs incurring losses**

### **5.7.1 Losses incurred**

There were 11<sup>14</sup> SPSEs that incurred losses as per their latest finalised accounts at the end of March 2021. The losses incurred by these SPSEs increased to ₹ 425.71 crore as per their latest finalised accounts from ₹ 38.10 crore in 2019-20 as given below in *Table 5.8*.

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

Year	No of SPSEs incurred loss	Net loss for the year (₹ in crore)	Accumulated Profit (₹ in crore)	Net Worth (₹ in crore)
<b>Government Companies</b>				
2018-19	6	37.43	3.60	116.47
2019-20	8	38.10	(-) 2.55	140.21
2020-21	11	425.71	382.71	7,882.78

Out of total loss of ₹ 425.71 crore reported to be incurred during 2020-21 by 11 SPSEs as per their latest financial results, loss of ₹ 357.50 crore is attributed (83.98 *per cent*) to two SPSEs which functioned in Energy and Power Department. The two SPSEs are Haryana Power Generation Corporation Limited (₹ 195.83 crore) and Haryana Vidyut Prasaran Nigam Limited

<sup>11</sup> Haryana Roadways Engineering Corporation Limited and Haryana Police Housing Corporation Limited.

<sup>12</sup> Haryana Roadways Engineering Corporation Limited and Haryana Police Housing Corporation Limited.

<sup>13</sup> Haryana Agro Industries Corporation Limited, Haryana Roadways Engineering Corporation Limited and Haryana Police Housing Corporation Limited.

<sup>14</sup> (i) Faridabad Smart City Limited, (ii) Gurugram Metropolitan City Bus Limited, (iii) Haryana Power Generation Corporation Limited, (iv) Haryana Vidyut Prasaran Nigam Limited, (v) Haryana International Horticultural Marketing Corporation Limited, (vi) Haryana Roadways Engineering Corporation Limited, (vii) Panipat Plastic Park Haryana Limited, (viii) Haryana Tourism Corporation Limited, (ix) Haryana Police Housing Corporation Limited, (x) Haryana Orbital Rail Corporation Limited and (xi) Haryana Financial Corporation.

(₹ 161.67 crore) reporting losses as per their latest finalised results of the financial year 2020-21.

It was also observed that three<sup>15</sup> SPSEs which had earned profits during 2019-20, have incurred losses in 2020-21. Whereas, one<sup>16</sup> SPSE which had incurred loss in 2019-20 reported profit during 2020-21.

### 5.7.2 Erosion of Capital in SPSEs

As on 31 March 2021, there were 11 SPSEs with accumulated losses of ₹ 28,668.85 crore. Of these 11 SPSEs, seven<sup>17</sup> SPSEs incurred losses amounting to ₹ 52.72 crore as per their latest financial results available. Four<sup>18</sup> SPSEs had not incurred loss, though they had accumulated losses of ₹ 28,495.16 crore as per their latest accounts finalised. Out of these four, two SPSEs (Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited) had accumulated losses of ₹ 28,341.22 crore. Five<sup>19</sup> out of 37 SPSEs were under winding up/ liquidation/ inactive.

Net worth of two SPSEs viz. Haryana Agro Industries Corporation Limited and Gurugram Metropolitan City Bus Limited out of 30 SPSEs had been completely eroded due to accumulated losses. The net worth of these two SPSEs was (-) ₹ 157.62 crore against equity investment of ₹ 54.14 crore as on 31 March 2021.

### 5.8 Return on the basis of Present Value of Investment

The Present Value (PV) of the State Government investment has been computed in respect of 27 SPSEs where the State Government has invested in equity/grant/subsidy to assess the rate of return/loss on the present value of investments of State Government in these SPSEs as compared to historical value of investments. In order to bring the historical cost of investments to its

<sup>15</sup> (i) Haryana Power Generation Corporation Limited, (ii) Haryana Vidyut Prasaran Nigam Limited and (iii) Haryana Financial Corporation.

<sup>16</sup> Haryana Rail Infrastructure Development Corporation Limited.

<sup>17</sup> (i) Panipat Plastic Park Haryana Limited (For the year 2020-21), (ii) Gurugram Metropolitan City Bus Limited (for the year 2019-20), (iii) Haryana International Horticultural Marketing Corporation Limited (For the year 2019-20), (iv) Haryana Roadways Engineering Corporation Limited (For the year 2020-21), (v) Haryana Police Housing Corporation Limited (For the year 2016-17), (vi) Haryana Orbital Rail Corporation Limited (For the year 2020-21) and (vii) Haryana Financial Corporation (For the year 2019-20).

<sup>18</sup> (i) Dakshin Haryana Bijli Vitran Nigam Limited (For the year 2020-21), (ii) Uttar Haryana Bijli Vitran Nigam Limited (For the year 2020-21), (iii) Haryana Agro Industries Corporation limited (For the year 2017-18) and (iv) Haryana Women Development Corporation Limited (For the year 2017-18).

<sup>19</sup> (i) Haryana Minerals Limited, (ii) Saur Urja Nigam Haryana Limited, (iii) Haryana State Minor Irrigation and Tubewells Corporation Limited, (iv) Haryana Concast Limited and (v) Haryana State Housing Finance Corporation Limited.

present value at the end of each year up to 31 March 2021, the past investments/ year wise funds infused by the State Government in these SPSEs have been compounded at the year wise weighted average interest rate on State Government securities which is considered as the minimum cost of funds to the Government for the concerned year.

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

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

For the purpose of PV calculation of State Government investment, the period beginning 1999-2000 till 2020-21 has been taken considering the investment of State Government in SPSEs as on 31 March 2000 as PV of State Government investment in the beginning of 2000-01.

The details of State Government investment in SPSEs in the form of equity and grants/subsidy (there were no instances of interest free loans and investment) alongwith the consolidated position of the PV of such State Government investment in the SPSEs is indicated in **Table 5.9**.

Table 5.9: Present value (Real Return) of Government Investment from 1999-2000 to 2020-21

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Grants/Subsidies given by State Government for operational and administrative Expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest on Government borrowings (in per cent)	Present value of total investment at the end of the year	Minimum expected return	Total earnings for the year	Return on Investment (in percent-age)
1	2	3	4	5=(3+4)	6=2+5	7	8 = (6x7/100)+6	9 = 6x7/100	10	11 = 10/8*100
1999-2000		612.33*	49.95	662.28	662.28	12.05	742.09	79.80	(-) 436.59	-
2000-01	742.09	310.48	73.50	383.98	1,126.07	11.40	1,254.44	128.37	(-) 221.85	-
2001-02	1,254.44	59.75	98.18	157.93	1,412.37	10.50	1,560.66	148.30	(-) 174.72	-
2002-03	1,560.66	125.40	77.49	202.89	1,763.55	10.74	1,952.96	189.41	36.7	1.88
2003-04	1,952.96	123.78	80.43	204.21	2,157.17	10.20	2,377.20	220.03	236.76	9.96
2004-05	2,377.20	165.41	22.23	187.64	2,564.84	8.49	2,782.60	217.75	(-) 368.24	-
2005-06	2,782.60	417.07	31.59	448.66	3,231.26	8.95	3,520.46	289.20	(-) 327.89	-
2006-07	3,520.46	789.96	25.90	815.86	4,336.32	9.20	4,735.26	398.94	(-) 442.18	-
2007-08	4,735.26	1,002.23	83.03	1,085.26	5,820.52	7.43	6,252.97	432.46	(-) 730.53	-
2008-09	6,252.97	951.64	67.39	1,019.03	7,272.00	7.82	7,840.68	568.67	(-) 1,070.16	-
2009-10	7,840.68	903.80	41.96	945.76	8,786.44	9.29	9,602.70	816.26	(-) 1,406.59	-
2010-11	9,602.70	888.59	98.80	987.39	10,590.09	9.22	11,566.50	976.41	-453.63	-
2011-12	11,566.50	594.63	167.40	762.03	12,328.53	9.73	13,528.09	1,199.57	(-) 10,096.15	-
2012-13	13,528.09	176.64	61.71	238.35	13,766.44	9.86	15,123.81	1,357.37	(-) 3710.51	-
2013-14	15,123.81	102.93	94.88	197.81	15,321.62	9.83	16,827.74	1,506.12	(-) 3,943.54	-
2014-15	16,827.74	75.76	153.74	229.50	17,057.24	9.33	18,648.69	1,591.44	(-) 2,648.04	-
2015-16	18,648.69	1,638.52	4,076.41	5,714.93	24,363.62	8.64	26,468.64	2,105.02	(-) 1,779.65	-
2016-17	26,468.64	1,931.09	4,199.98	6,131.07	32,599.71	8.00	35,207.68	2,607.98	63.68	0.18
2017-18	35,207.68	5462.30	176.82	5,639.12	40,846.80	8.10	44,155.39	3,308.59	910.95	2.06
2018-19	36,370.39**	13,327.92	350.46	13,678.38	50,048.77	8.81	54,458.07	4,409.30	960.37	1.76
2019-20	54,458.07	5,838.78	11.15	5,849.93	60,308.00	8.31	65,319.59	5,011.59	968.29	1.48
2020-21	65,319.59	631.67	104.78	736.45	66,056.04	6.50	70,349.68	4,293.64	1,273.18	1.81
<b>Total</b>		<b>36,130.68</b>	<b>2,362.78<sup>#</sup></b>	<b>38,493.46<sup>#</sup></b>						

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

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

<sup>#</sup>Total grants exclude ₹ 7,785 crore converted into equity during the year 2018-19.

The balance of investment of the State Government in these SPSEs at the end of 2020-21 increased to ₹ 38,493.46 crore from ₹ 612.33 crore (equity infused ₹ 844.23 crore minus initial residual accumulated losses of ₹ 231.90 crore) in 1999-2000 as the State Government made further investments in the shape of equity and grant/subsidy of ₹ 37,881.13 crore. The PV of investments of the State Government up to 31 March 2021 worked out to ₹ 70,349.68 crore.

The total earnings for the years 1999-2000 to 2001-02 and 2004-05 to 2015-16 for these SPSEs were negative which indicates that Government could not recover its cost of funds. Though there were positive total earning during 2002-03 and during 2016-17 to 2020-21 yet they were substantially below the minimum expected returns. The Return on Present Value of Investment for the last four years i.e. 2017-18 to 2020-21 ranged between 1.48 and 2.06 per cent,

which was mainly due to infusion of funds under Ujjwal Discom Assurance Yojna (UDAY) scheme in the power distribution companies.

## **5.9 Audit of State Public Sector Enterprises**

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

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

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

## **5.11 Submission of accounts by State Public Sector Enterprises**

### **5.11.1 Need for timely submission**

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

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

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



**5.11.2 Timeliness in preparation of accounts by SPSEs**

As of 31 March 2021, there were 35 Government Companies under the purview of CAG's audit. Of these, accounts for the year 2020-21 were due from 33 Government Companies (including from inactive cases) except Haryana Concast Limited and Haryana State Housing Finance Limited (under liquidation). However, only nine Government Companies submitted their accounts of the year 2020-21 for audit by CAG by 30 November 2021<sup>20</sup>. Accounts of 24 Government Companies were in arrears for a period of one to four years.

Details of arrears in submission of accounts of Government Companies are given in *Table 5.10*.

**Table 5.10: Details of arrears in submission of accounts of Government Companies**

Particulars		State Government Companies
Total number of Companies under the purview of CAG's audit as on 31 March 2021		35
<b>Less:</b> Companies under liquidation from which accounts for 2020-21 were not due		2
Number of companies from which accounts for 2020-21 were due		33
Number of companies which presented the accounts for CAG's audit by 30 November 2021		9
Number of companies with accounts in arrears		24
Breakup of Arrears	(i) Inactive	3
	(ii) First Accounts not submitted	2
	(iii) Others	19
Age-wise analysis of arrears	One year	9
	Two years	8
	Three years and upto four years	7

**5.11.3 Timeliness in preparation of accounts by Statutory Corporations**

Audit of two statutory corporations<sup>21</sup> is being conducted by the Chartered Accountants and supplementary audit is conducted by the CAG. Neither of the two statutory corporations presented their accounts for the year 2020-21 for audit before 30 November 2021. The accounts of Haryana Financial Corporation for the year 2019-20 and 2020-21 and those of Haryana State Warehousing Corporation Limited for the year 2020-21 were awaited as of 30 November 2021.

<sup>20</sup> Ministry of Corporate Affairs, Government of India has extended the due date for holding of AGMs by the companies upto 30 November 2021 i.e. by two months from the original due date (30 September 2021), in respect of financial year 2020-21 ended on 31 March 2021.

<sup>21</sup> Haryana Financial Corporation and Haryana State warehousing Corporation



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

### **5.12.1 Financial reporting framework**

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

### **5.12.2 Audit of accounts of Government Companies by Statutory Auditors**

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

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

### **5.12.3 Supplementary Audit of accounts of Government Companies**

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

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

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

### 5.13 Result of CAG's oversight role

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

Twenty Five Financial Statements for the year 2020-21 and previous years were received from 23 Government Companies during January 2021 to 30 November 2021. Eighteen of these 25 Financial Statements were reviewed in audit by the CAG and Non Review Certificate was issued for seven SPSEs. The results of the review are detailed below:

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

Subsequent to the audit of the Financial Statements for the year 2020-21 and previous years by statutory auditors, the CAG conducted supplementary audit of the 18 Financial Statements of 16 Government Companies. Some of the significant comments issued on Financial Statements of Government Companies for the year 2020-21, the financial impact of which was ₹ 328.24 crore on the profitability and ₹ 244.50 crore on financial position, have been detailed in *Table 5.11* and *Table 5.12*.

**Table 5.11: Impact of the Comments on the Profitability of Government Companies**

Sr. No.	Name of the Company	Comments
1.	Uttar Haryana Bijli Vitran Nigam Limited for the year 2020-21	<ul style="list-style-type: none"> <li>The profits were understated by ₹ 146.55 crore due to non-booking of income arising out of re-measurement of defined retirement benefit plans. There was understatement of Total Comprehensive Income for the year 2020-21 (comprising accumulated P&amp;L) and overstatement of terminal liabilities for the period to that extent.</li> <li>There was overstatement of expenditure and understatement of profit by ₹ 3.05 crore due to booking of leave salary and pension contribution of staff brought from other SPSEs/ Government departments.</li> </ul>
2	Haryana Power Generation Corporation Limited for the year 2020-21	The Company did not recognise dividend income of ₹ 175 crore (net amount ₹ 161.87 crore after TDS deduction of ₹ 13.13 crore) received in 2020-21 and ₹ 209.25 crore relating to previous years from 2015-16 to 2019-20 from joint venture entity, Aravali Power Company Private Limited (APCPL). The Company transferred net receipt of dividend of ₹ 161.87 crore to the State Government and balance amount of ₹ 13.13 crore showed as payables under current liabilities. Resultantly, profit for the year 2020-21 and other equity were understated by ₹ 175 crore and ₹ 209.25 crore respectively.

Sr. No.	Name of the Company	Comments
3	Haryana Agro Industries Corporation Limited for the year 2016-17	The Company made short provision for policy of group leave encashment scheme by ₹ 77.17 lakh resulting in understatement of losses to the same extent.

**Table-5.12: Impact of the Comments on Financial Position of Government Companies**

Sr. No.	Name of the Company	Comments
1	Haryana Power Generation Corporation Limited for the year 2020-21	Non-current assets held for sale included ₹ 32.38 crore on account of excess fixed cost recovered from two power Distribution Companies (DISCOMs) i.e. UHBVNL and DHBVNL during the year 2019-20 in respect of Panipat Thermal Power Station unit-V, Panipat. The same were disallowed (April 2020) by the Haryana Electricity Regulatory Commission. The Company capitalised the disallowed fixed cost under non-current assets held for sale and created a provision under current financial liabilities. Resultantly, Non-Current Assets held for sale and Provisions were overstated by ₹ 32.38 crore.
2	Haryana Agro Industries Corporation Limited for the year 2016-17	<ul style="list-style-type: none"> <li>The Company did not create liability for payment of VAT/interest/penalty amounting ₹ 2.24 crore resulting in understatement of Other Current Liabilities as well as Losses to the same extent.</li> <li>Non-accountal of shortage/damage of jute bags in the accounts has resulted in overstatement of Stores and Spares and understatement of Loss for the year by ₹ 63 lakh.</li> </ul>

### 5.13.3 Significant comments of the CAG issued as supplement to the statutory auditors' reports on Statutory Corporations

Some of the significant comments issued by the CAG on the accounts of Haryana State Warehousing Corporation (a Statutory Corporation), the financial impact of which was ₹ 2.86 crore on profitability are detailed below:

- The Corporation spent ₹ 1.19 crore on construction of godown at Hisar. But, before the godown could be fully constructed, the work was stopped, material used dismantled and another land was allotted for godown. The Corporation assessed the net realisable value of dismantled material at ₹ 23.74 lakh. The Corporation did not make provision for loss of ₹ 95.73 lakh which resulted in overstatement of profits to the same extent.
- The Corporation did not book cost of inspection of ₹ 55.68 lakh resulting in understatement of profit for the year by the same amount.
- The Corporation booked ₹ 1.34 crore as recoverable from Haryana Agro Industries Corporation Limited (HAIC) on account of gunny bales. However, no amount was recoverable from HAIC and it was only book entry for transfer of gunnies without cost. There was overstatement of profit and recoverable by ₹ 1.34 crore.

#### **5.14 Management Letters**

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

#### **5.15 Conclusions**

As on 31 March 2021, there were 37 SPSEs in Haryana, including two Statutory Corporations and 35 Government Companies (including five inactive Government companies) under the audit jurisdiction of the CAG.

- The number of SPSEs that reported profit, as per their latest financial statements, is 19 in 2020-21 as against 21 in 2019-20. The profit earned increased to ₹ 1,698.89 crore in 2020-21 from ₹ 975.78 crore in 2019-20.
- Out of total loss of ₹ 425.71 crore incurred during 2020-21 by 11 SPSEs, loss of ₹ 357.50 crore is attributed (83.98 *per cent*) to two SPSEs which function in Energy and Power Department.
- SPSEs were not adhering with the prescribed timeline regarding submission of their Financial Statements as per the Companies Act, 2013. As of 31 March 2021, out of 35 Government companies, accounts for the year 2020-21 were due from 33 Government Companies (except two SPSEs under liquidation). However, only nine Government Companies submitted their accounts of the year 2020-21 for audit by CAG by 30 November 2021. Accounts of 24 Government Companies were in arrears for a period of one to four years.

#### **5.16 Recommendations**

- (i) State Government may impress upon those SPSEs with arrear in accounts to ensure early finalisation of their Financial Statements as in

the absence of their finalisation, Government investments in such SPSEs remain outside the oversight of the State Legislature.

- (ii) The State Government needs to take an early decision regarding commencement of liquidation process in respect of the five inactive SPSEs as they are neither contributing to State economy nor meeting the objectives for which they were set up.

The above points have been referred on 01 December 2021 to the Government of Haryana for comments and replies. Response from the Government was awaited (February 2022).

*Vishal Bansal*

(VISHAL BANSAL)

**Chandigarh**

**Dated: 08 April 2022**

**Principal Accountant General (Audit), Haryana**

**Countersigned**



(GIRISH CHANDRA MURMU)

**New Delhi**

**Dated: 21 April 2022**

**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 <sup>1</sup> (2011) (All India Density= 382 persons per sq. km.)						573 person per sq. km.		
4		Population below poverty line <sup>2</sup> (All India Average= 21.92 <i>per cent</i> )						11.16 <i>per cent</i>		
5		Literacy <sup>3</sup> (2011) (All India Average= 73 <i>per cent</i> )						75.60 <i>per cent</i>		
6		Infant mortality <sup>4</sup> (per 1000 live births)(All India Average=30 per 1000 live births)						27		
7		Life Expectancy at birth <sup>5</sup> (All India Average = 69.4 years)						69.8 years		
8		Gini Coefficient <sup>6</sup>								
		a.	All India=35.70					Rural: 0.30		
		b.						Urban: 0.36		
9		Gross State Domestic Product (GSDP) 2020-21 <sup>7</sup> at current prices						₹ 7,64,872 crore		
10		Per capita GSDP CAGR (2011-12 to 2020-21)				Haryana		9.23		
11						States other than NE and Himalayan States		NA		
12						All India		8.08		
13		GSDP CAGR (2011-12 to 2020-21)				Haryana		11.06		
14						All India		9.48		
15		Population Growth of Haryana (2011 to 2021)						16.01		
16		Population Growth <sup>8</sup> of All India (2011 to 2021)						12.30		
B.		Financial data								
Particulars			Figures (in <i>per cent</i> )							
CAGR			2011-12 to 2014-15		2015-16 to 2018-19		2018-19 to 2019-20		2019-20 to 2020-21	
			States other than NE and Himalayan States	Haryana	States other than NE and Himalayan States	Haryana	States other than NE and Himalayan States	Haryana	States other than NE and Himalayan States	Haryana
a.	of Revenue Receipts		13.49	10.10	11.85	11.47	2.08	2.99	(-) 4.56	(-) 0.44
b.	of Own Tax Revenue		11.86	10.64	11.04	11.23	2.12	0.57	(-) 4.43	(-) 2.13
c.	of Non-Tax Revenue		14.75	(-) 0.77	10.88	18.81	23.38	(-)7.22	(-) 35.60	(-) 5.93
d.	of Total Expenditure		14.99	12.18	10.54	5.49	4.16	11.38	4.54	(-) 6.05
e.	of Capital Expenditure		13.26	(-) 11.55	3.45	30.34	(-) 5.55	15.41	(-) 2.36	(-) 66.77
f.	of Revenue Expenditure		15.32	15.32	12.05	9.20	5.92	9.97	5.63	6.01
g.	of Revenue Expenditure on Education		13.28	13.89	8.89	8.51	11.97	14.26	(-) 1.32	(-) 3.11
h.	of Revenue Expenditure on Health		19.11	21.95	14.74	13.87	8.27	21.59	14.65	13.62
i.	of Salary and Wages		10.09	12.95	10.33	8.91	9.07	13.17	2.27	1.03
k.	of Pension		12.99	12.81	15.32	14.55	10.46	8.51	6.02	9.96

<sup>1</sup> Office of the Registrar General and Census Commissioner.

<sup>2</sup> Ministry of Statistics and programme implementation.

<sup>3</sup> Census 2011.

<sup>4</sup> SRS Bulletin 2019 (October 2021).

<sup>5</sup> SRS based Abridged Life Tables 2014-18 (September 2020).

<sup>6</sup> World Bank, [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).

<sup>7</sup> Information supplied by Directorate of Statistical Analysis, Haryana.

<sup>8</sup> Report of the Technical Group on Population Projection for India and States (2011-36), Registrar General of India.

## Appendix 1.2

(Reference: Paragraph 1.4.2; Page 7)

## Summarised financial position of the State Government as on 31 March 2021

(₹ in crore)

As on 31 March 2020	Liabilities		As on 31 March 2021
1,83,785.60	<b>Internal Debt</b>		2,03,958.21
	1,35,664.18	Market Loans bearing interest	1,61,214.18
	2.26	Market Loans not bearing interest	2.26
	Nil	Loans from Life Insurance Corporation	Nil
	38,754.04	Loans from other Institutions, etc.	34,381.04
	9,365.12	Special Securities issued to the National Small Saving Fund of the Central Government	8,360.73
1,705.45	<b>Loans and Advances from Central Government</b>		5,851.97
	<b>Pre 1984-85 Loans</b>		
	38.64	Non-plan Loans	37.04
	1,298.58	Loans for State Plan Schemes	970.02
	368.23	Other Loans for States with Legislature Schemes	4,844.91
200.00	<b>Contingency Fund</b>		1,000.00
16,962.46	<b>Small Savings, Provident Funds, etc.</b>		17,996.91
7,921.80	<b>Deposits</b>		9,471.56
8,494.35	<b>Reserve Funds</b>		7,823.91
	<b>Suspense &amp; Misc. Balances</b>		
273.74	<b>Remittance balance</b>		312.85
2,19,343.40			2,46,415.41
As on 31 March 2020	Assets		As on 31 March 2021
1,12,228.40	<b>Gross Capital Outlay on Fixed Assets</b>		1,18,035.14
	36,922.92	Investments in shares of Companies, Corporations, etc.	37,566.55
	75,305.48	Other Capital Outlay	80,468.59
7,390.30	<b>Loans and Advances</b>		7,884.05
	1,349.09	Loans for Power Projects	1,179.37
	5,964.85	Other Development Loans	6,492.24
	76.36	Loans to Government Servants and miscellaneous loans	212.44
0.74	<b>Advances</b>		0.74
70.49	<b>Suspense and Miscellaneous Balances</b>		24.24
-	<b>Remittance Balances</b>		
3,999.47	<b>Cash</b>		3,147.94
	0.54	Cash in Treasuries and Local Remittances	0.54
	(-) 1,644.93	Deposits with Reserve Bank	(-) 463.47
	2.83	Departmental cash balances	3.34
	0.12	Permanent advances	0.12
	2,332.87	Cash Balance Investment	1,564.72
	3,308.04	Reserve Fund Investment	2,042.69
95,654	<b>Deficit on Government Accounts</b>		1,17,323.30
	16,990.08	(i) Revenue Surplus/deficit of the Current year	22,385.59
	78,663.92	(ii) Accumulated deficit up to preceding year	95,654.00
		(iii) Miscellaneous Government Account	(-) 1,516.29
		(iii) Appropriation to contingency fund	800.00
2,19,343.40	<b>Total</b>		2,46,415.41

Source: Finance Accounts

**Appendix 2.1**  
**(Reference: Paragraph 2.2; Page 16)**  
**Abstract of receipts and disbursements for the year 2020-21**

(₹ in crore)

Receipts			Disbursements			
	2019-20		2020-21		2019-20	2020-21
<b>Section A: Revenue</b>				<b>I. Revenue Expenditure</b>	<b>84,848.21</b>	<b>89,946.60</b>
<b>I. Revenue Receipts</b>	<b>67,858.13</b>		<b>67,561.01</b>			
Tax Revenue	42,824.95	41,913.80		<b>General Services</b>	<b>31,883.95</b>	<b>34,734.17</b>
Non-Tax Revenue	7,399.74	6,961.49		<b>Social Services</b>	<b>33,726.48</b>	<b>36,163.96</b>
State's share of Union Taxes	7,111.53	6,437.59		Education, Sports, Art and Culture	14,479.34	14,029.47
Non-Plan Grants	-	-		Health and Family Welfare	4,472.43	5,081.05
Grants for State Plan Schemes	-	-		Water Supply, Sanitation, Housing and Urban Development	5,147.25	5,914.79
Grants for Central and Centrally Sponsored Plan Schemes	-	-		Information and Broadcasting	228.42	132.81
Centrally Sponsored Schemes	2,851.99	3,135.18		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	287.19	376.01
Finance Commission Grants	2,005.74	2,364.00		Labour and labour Welfare	909.42	935.17
Other Transfer/Grants to States	5,664.18	6,748.95		Social Welfare and Nutrition	8,186.66	9,686.43
				Others	15.77	8.23
				<b>Economic Services</b>	<b>19,237.78</b>	<b>19,048.47</b>
				Agriculture and allied activities	3,201.01	4,205.56
				Rural Development	3,956.62	4,498.67
				Irrigation and Flood Control	1,492.00	1,574.44
				Energy	7,015.30	5,788.32
				Industry and Minerals	392.19	390.60
				Transport	3,078.58	2,442.29
				Science, Technology and Environment	24.98	31.83
				Other General Economic Services	77.10	116.76
				<b>Grants-in-aid and Contributions</b>	<b>Nil</b>	
<b>II. Revenue Deficit carried over to Section B</b>	<b>16,990.08</b>		<b>22,385.59</b>	<b>Revenue surplus carried over to Section B</b>		
<b>Total Section A</b>	<b>84,848.21</b>		<b>89,946.60</b>		<b>84,848.21</b>	<b>89,946.60</b>
<b>Section B – Others</b>				<b>III. Opening overdraft from Reserve Bank of India</b>		
<b>III. Opening Cash Balance including Permanent Advances and Cash Balance investment</b>	<b>2,985.55</b>		<b>3,999.47</b>			
<b>IV. Miscellaneous Capital Receipt</b>	<b>54.01</b>		<b>62.96</b>	<b>IV. Capital Outlay</b>	<b>17,665.93</b>	<b>5,869.70</b>
				<b>General Services</b>	<b>586.16</b>	<b>387.61</b>
				<b>Social Services</b>	<b>3,233.56</b>	<b>2,986.12</b>
				Education, Sports, Art and Culture	388.28	409.32
				Health and Family Welfare	510.17	766.37
				Water Supply, Sanitation, Housing and Urban Development	2,152.86	1,594.50
				Information and Broadcasting	40.30	80.00
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.50	0.48
				Social Welfare and Nutrition	22.08	64.55
				Others	117.37	70.90

Receipts				Disbursements			
	2019-20		2020-21		2019-20		2020-21
				<b>Economic Services</b>	<b>13,846.21</b>		<b>2,495.97</b>
				Agriculture and allied activities	4,477.27	(-)1,171.85	
				Rural Development	28.59	97.06	
				Irrigation and Flood Control	1,400.82	1,365.75	
				Energy	5,829.63	527.09	
				Industry and Minerals	13.21	4.79	
				Transport	1,819.45	1,513.34	
				Science and Technology	11.50	23.00	
				General Economic Services	265.74	136.79	
<b>V. Recoveries of Loans and Advances</b>	<b>5,392.63</b>		<b>431.95</b>	<b>V. Loans and Advances disbursed</b>	<b>1,309.25</b>		<b>925.70</b>
From Power Projects	5,282.76	225.87		For Power Projects	160.63	56.15	
From Government Servants	68.62	65.63		To Government Servants	68.87	201.71	
From others	41.25	140.45		To others	1,079.75	667.84	
<b>VI Revenue Surplus brought down</b>	<b>-</b>	<b>-</b>		<b>VI. Revenue Deficit brought down</b>	<b>16,990.08</b>		<b>22,385.59</b>
<b>VII. Public Debt Receipts</b>	<b>44,431.82</b>		<b>53,816.73</b>	<b>VII. Repayment of Public Debt</b>	<b>15,775.51</b>		<b>29,497.60</b>
External debt				External debt			
Internal Debt other than Ways and Means	43,067.68	44,362.72		Internal debt other than Ways and Means Advances and Overdraft	14,249.88	24,190.11	
Transaction under Ways and Means Advances	1,261.75	4,977.33		Transaction under Ways and Means Advances	1,261.75	4,977.33	
Loans and Advances from Central Government	102.39	4,476.68 <sup>1</sup>		Repayment of Loans and Advances to Central Government	263.88	330.16	
<b>VIII. Appropriation to contingency fund</b>	<b>Nil</b>		<b>800</b>	<b>VIII. Appropriation to contingency fund</b>	<b>Nil</b>		<b>800.00</b>
<b>IX. Amount transferred from contingency fund</b>				<b>IX. Expenditure from contingency fund</b>			
<b>X. Public Accounts Receipts</b>	<b>45,047.46</b>		<b>53,760.90</b>	<b>X. Public Account Disbursements</b>	<b>42,171.23</b>		<b>50,245.48</b>
Small Savings, Provident Fund, etc.	3,670.12	3,604.79		Small Savings, Provident Funds, etc.	2,422.89	2,570.34	
Reserve Funds	2,317.15	1,342.32		Reserve Funds	138.40	2,012.76	
Suspense and Miscellaneous	1,029.73	2,610.02		Suspense and Miscellaneous	1,042.99	1,047.48	
Remittances	8,919.27	8,795.19		Remittances	8,973.01	8,756.08	
Deposits and Advances	29,111.19	37,408.58		Deposits and Advances	29,593.94	35,858.82	
<b>XI. Closing overdraft from Reserve Bank of India</b>				<b>XI. Cash Balance at end</b>	<b>3,999.47</b>		<b>3,147.94</b>
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-)1,644.93	(-)463.47	
				Departmental Cash Balance including Permanent Advances, etc.	2.95	3.46	
				Cash Balance Investment	2,332.87	1,564.72	
				Earmarked investments	3,308.04	2,042.69	
<b>Total - Section B</b>	<b>97,911.47</b>		<b>1,12,872.01</b>	<b>Total</b>	<b>97,911.47</b>		<b>1,12,872.01</b>

<sup>1</sup> Includes ₹ 4,352 crore as back-to-back loans to State from GoI in lieu of GST compensation shortfall.

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

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>52,497</b>	<b>62,695</b>	<b>65,885</b>	<b>67,858</b>	<b>67,561</b>
<b>(i) Tax Revenue</b>	<b>34,026 (65)</b>	<b>41,099(66)</b>	<b>42,581 (65)</b>	<b>42,825 (63)</b>	<b>41,914 (62)</b>
Taxes on Sales, Trade, etc.	23,488 (69)	15,609(38)	8,998 (21)	8,398 (19)	8,660 (21)
State Excise	4,613 (13)	4,966(12)	6,042 (14)	6,323 (15)	6,864 (16)
Taxes on Vehicles	1,583 (5)	2,778(7)	2,908 (7)	2,916 (7)	2,495 (6)
Stamps duty and Registration fees	3,283 (10)	4,193(10)	5,636 (13)	6,013 (14)	5,157 (12)
Land Revenue	16	18	19	20	17
Taxes on goods and passengers	595 (2)	2,317(6)	21	16	4
Taxes and duties on Electricity	276 (1)	306(1)	337 (1)	262 (1)	476 (1)
State Goods and Services Tax	Nil	10,833(26)	18,613 (44)	18,873 (44)	18,236 (44)
Other Taxes	172	79	7	4	5
<b>(ii) Non-Tax Revenue</b>	<b>6,196 (12)</b>	<b>9,113(14)</b>	<b>7,976 (12)</b>	<b>7,400 (11)</b>	<b>6,961 (10)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>6,597 (12)</b>	<b>7,298(12)</b>	<b>8,255 (12)</b>	<b>7,111 (10)</b>	<b>6,438 (10)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>5,678 (11)</b>	<b>5,185(8)</b>	<b>7,073 (11)</b>	<b>10,522 (16)</b>	<b>12,248 (18)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>26</b>	<b>40</b>	<b>49</b>	<b>54</b>	<b>63</b>
<b>3. Recoveries of Loans and Advances</b>	<b>973</b>	<b>6,341</b>	<b>5,372</b>	<b>5,393</b>	<b>432</b>
<b>4. Total Revenue and Non debt capital receipt (1+2+3)</b>	<b>53,496</b>	<b>69,076</b>	<b>71,306</b>	<b>73,305</b>	<b>68,056</b>
<b>5. Public Debt Receipts</b>	<b>28,170</b>	<b>21,490</b>	<b>34,265</b>	<b>44,432</b>	<b>53,817</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	28,047 (100)	21,270(99)	33,635 (98)	43,068 (97)	44,363 (83)
Transactions under Ways and Means Advances and Overdraft	Nil	79	505 (2)	1,262 (3)	4,977 (9)
Loans and Advances from Government of India	123	141(1)	125	102	4,477* (8)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>81,666</b>	<b>90,566</b>	<b>1,05,571</b>	<b>1,17,737</b>	<b>1,21,873</b>
<b>7. Contingency Fund Receipts</b>	<b>80</b>	<b>27</b>	<b>12</b>	<b>Nil</b>	<b>800</b>
<b>8. Public Accounts receipts</b>	<b>32,108</b>	<b>33,894</b>	<b>40,785</b>	<b>45,047</b>	<b>53,761</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>1,13,854</b>	<b>1,24,487</b>	<b>1,46,368</b>	<b>1,62,784</b>	<b>1,76,434</b>
<b>Part B. Expenditure/disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>68,403</b>	<b>73,257</b>	<b>77,155</b>	<b>84,848</b>	<b>89,946</b>
Plan	22,119 (32)	Nil	Nil	Nil	Nil
Non-plan	46,284 (68)	Nil	Nil	Nil	Nil
General Services (including Interests payments)	21,631 (32)	26,699(36)	28,169 (36)	31,884 (38)	34,734 (39)
Economic Services	20,875 (30)	18,107(25)	19,021 (25)	19,238 (22)	19,048 (21)
Social Services	25,473 (37)	28,061(38)	29,743(38)	33,726 (40)	36,164 (40)
Grants-in-aid and contributions	424(1)	390(1)	222(1)	Nil	Nil
<b>11. Capital Expenditure</b>	<b>6,863</b>	<b>13,538</b>	<b>15,307</b>	<b>17,666</b>	<b>5,870</b>
Plan	6,559 (96)	Nil	Nil	Nil	Nil
Non-plan	304 (4)	Nil	Nil	Nil	Nil
General Services	399 (6)	481(4)	715 (5)	586 (3)	388 (7)
Economic Services	4,877 (71)	9,884(73)	10,787 (70)	13,846 (79)	2,496 (42)
Social Services	1,587 (23)	3,173(23)	3,805 (25)	3,234 (18)	2,986 (51)
<b>12. Disbursement of Loans and Advances</b>	<b>4,515</b>	<b>1,395</b>	<b>756</b>	<b>1,309</b>	<b>926</b>
<b>13. Total (10+11+12)</b>	<b>79,781</b>	<b>88,190</b>	<b>93,218</b>	<b>1,03,823</b>	<b>96,742</b>
<b>14. Repayments of Public Debt</b>	<b>5,276</b>	<b>6,339</b>	<b>17,184</b>	<b>15,776</b>	<b>29,498</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,090 (96)	6,074(96)	16,480 (96)	14,250 (90)	24,191 (82)
Transactions under Ways and Means Advances and Overdraft	-	79(1)	505 (3)	1,262 (8)	4,977 (17)
Loans and Advances from Government of India	186 (4)	186(3)	199 (1)	264 (2)	330 (1)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Nil</b>	<b>800</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>85,057</b>	<b>94,529</b>	<b>1,10,402</b>	<b>1,19,599</b>	<b>1,27,040</b>
<b>17. Contingency Fund disbursements</b>	<b>80</b>	<b>27</b>	<b>12</b>	<b>Nil</b>	<b>Nil</b>
<b>18. Public Accounts disbursements</b>	<b>29,276</b>	<b>31,171</b>	<b>37,386</b>	<b>42,171</b>	<b>50,245</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,14,413</b>	<b>1,25,727</b>	<b>1,47,800</b>	<b>1,61,770</b>	<b>1,77,285</b>

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

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Part C. Deficits/Surplus</b>					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)15,906	(-)10,562	(-) 11,270	(-) 16,990	(-) 22,385
21. Fiscal Deficit(-)/Surplus(+) {4-(13+15)}	(-)26,285	(-)19,114	(-) 21,912	(-) 30,518	(-) 29,486
22. Primary Deficit (-)/surplus (+) (21+23))	(-)15,743	(-)7,153	(-) 8,361	(-) 14,930	(-) 12,371
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	10,542	11,961	13,551	15,588	17,115
24. Financial Assistance to local bodies etc.	12,647	9,844	10,078	11,337	13,012
25. Ways and Means Advances (WMA)/Overdraft availed (days)	Nil	79(2)	505(4)	1,262 (11)	4,977(42)
26. Interest on WMA/Overdraft	Nil	0.02	0.29	0.42	1.31
27. Gross State Domestic Product (GSDP) <sup>2</sup>	5,61,424	6,44,963	7,04,957	7,80,612	7,64,872
28. Outstanding Fiscal liabilities (year-end)	1,46,371	1,64,076	1,84,216	2,15,562	2,38,708 <sup>3</sup>
29. Outstanding guarantees including interest and guarantee fee (year-end)	8,260	14,187	18,273	20,770	23,102
30. Number of incomplete projects	14	25	23	26	48
31. Capital blocked in incomplete projects (₹ in crore)	199.17	167.14	127.30	221.57	546.30
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.061	0.064	0.060	0.055	0.055
Own Non-Tax Revenue/GSDP	0.011	0.014	0.011	0.009	0.009
Central Transfers/GSDP	0.012	0.011	0.012	0.009	0.008
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.142	0.137	0.132	0.133	0.128
Total Expenditure/Revenue Receipts	1.520	1.407	1.415	1.530	1.444
Revenue Expenditure/Total Expenditure	0.857	0.831	0.828	0.817	0.922
Expenditure on Social Services/Total Expenditure	0.339	0.354	0.360	0.356	0.401
Expenditure on Economic Services/Total Expenditure	0.323	0.317	0.320	0.319	0.221
Capital Expenditure/Total Expenditure	0.086	0.154	0.164	0.170	0.060
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.081	0.148	0.157	0.165	0.056
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-)0.028	(-)0.016	(-)0.016	(-)0.022	(-) 0.029
Fiscal deficit/GSDP	(-)0.047	(-)0.030	(-)0.031	(-)0.039	(-) 0.039
Primary Deficit (surplus)/GSDP	(-)0.028	(-)0.011	(-)0.011	(-)0.019	(-) 0.016
Revenue Deficit/Fiscal Deficit	0.605	0.553	0.514	0.557	0.759
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.26	0.25	0.26	0.28	0.31
Fiscal Liabilities/RR	2.788	2.617	2.796	3.177	3.533
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	5.89	7.53	56.60	87.01	163.14
Financial Assets/Liabilities	0.62	0.60	0.58	0.56	0.52

<sup>2</sup> GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana.

<sup>3</sup> Excluding GoI back-to-back loans of ₹ 4,352 crore in lieu of GST compensation shortfall which are not to be repaid by the State from its sources.

### Appendix 2.3

(Reference: Paragraph 2.3.2.2 (iv); Page 22)

#### Arrears of revenue as on 31 March 2021 in some principal heads of revenue receipts

(₹ in crore)

Sr. No.	Head of revenue	Amount outstanding as on 31 March 2021	Amount outstanding for more than five years as on 31 March 2021	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 <sup>4</sup>	Inter-State arrears	Inter District arrears	In Installments	At different stage of action
1	Taxes on sales, trade/ VAT etc.	32,716.78	4,907.54	1,924.36	1,227.36	96.90	130.44	3,488.17	2,928.87	3,094.25	1,655.15	1,802.87	84.99	0.16	16,283.24
2	State Excise	436.39	190.42	9.49	1.43	--	0.89	--	33.84	39.81	--	42.15	68.93	22.27	217.58
3	Tax on entry of goods into local areas (Local Area Development Tax)	206.44	197.17	152.86	--	--	--	--	0.11	--	-	--	--	--	53.47
4	Other taxes and duties on commodities and services-Receipts from Entertainment duty	11.77	11.77	3.18	--	--	--	--	-	--	--	--	--	--	8.59
5	Non-ferrous mining and metallurgical industries	1,301.27	315.99	0.55	--	--	0.39	--	12.88	486.80	--	14.03	221.85	0.02	564.75
6	Taxes and duties on electricity	364.60	184.75	₹ 363.60 crore was pending from consumers of Dakshin Haryana Bijli Vitran Nigam Limited (DHBVNL)/Uttar Haryana Bijli Vitran Nigam Limited (UHBVNL) and ₹ 1.00 crore was pending against M/S Haryana Concast, Hisar.											
7	Police	128.86	40.91	₹ 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 ₹ 121.19 crore was recoverable from other States for election duties and Law and Order duty in other States.											
<b>Total</b>		<b>35,166.11</b>	<b>5,848.55</b>												

Source: Information provided by State Excise and Taxation Department



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

<b>Sr. No.</b>	<b>Name of PSU</b>	<b>As per Finance Accounts</b>	<b>As per Company Accounts</b>	<b>Difference</b>
1.	Haryana Financial Corporation	204.22	202.01	(-) 2.21
2.	Dakshin Haryana Bijli Vitran Nigam Limited	9,584.68	13,459.51	3,874.83
3.	Haryana Power Generation Corporation Limited, Panchkula	3,437.95	3,037.76	(-) 400.19
4.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh	49.46	48.20	(-) 1.26
5.	Haryana Dairy Development Corporation Limited, Chandigarh	4.77	5.57	0.80
6.	Haryana Scheduled Castes and Finance Development Corporation	33.84	26.14	(-) 7.70
7.	Haryana Police Housing Corporation	69.82	25.00	(-) 44.82
8.	Haryana Roadways Engineering Corporation Limited, Gurugram	8.36	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	3,638.97	4,303.05	664.08
18.	Haryana Women Development Corporation Limited, Chandigarh	14.86	15.51	0.65
19.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula	11,128.04	15,227.63	4,099.59
20.	Haryana Mass Rapid Transport Corporation	Nil	14.40	14.40
21.	Haryana Medical Services Limited	Nil	5.00	5.00
22.	Haryana Rail Infrastructure Development Corporation Limited	10.00	89.22	79.22
23.	Haryana State Industrial & Infrastructure Development Corporation Limited	0.06	0.10	0.04
	<b>Total</b>	<b>28,348.13</b>	<b>36,716.34</b>	<b>8,368.21</b>

**Source: Finance Accounts 2020-21**



## Appendix 2.5

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

## Detail of Public Private Partnership Infrastructure projects under implementation

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

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
11.	Cathlab Services	Health	Nil	DFO and M	Project started from March 2016 for four Districts Hospitals	Services are functional in four Districts Hospitals.
12.	Construction of Gurgaon Recreation Park.	HSIIDC	230.00	Joint Venture	01 April 2004	The joint venture company-M/s Gurgaon Recreation Park Limited (GRPL) had defaulted in payment of its loan taken from HDFC limited. HDFC has filed a case in Hon'ble Punjab and Haryana High Court to sought permission to auction the property of the GRPL. Hearing in Higher court yet to take place as of October 2021.
13.	13 Projects for Development of Integrated Solid Waste Management in Haryana State	Urban local Bodies	1,701.30	BOOT	-	Out of 13 projects, two projects was awarded. Bid evaluation for two projects has been done and the project shall be awarded soon. Two projects were under tendering process and tendering process of balance projects shall be started soon.
<b>Total</b>			<b>7,922.24</b>			

## Appendix 3.1

(Reference: Paragraph 3.3.2; Page 66)

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
<b>Revenue Voted</b>					
1	1-Vidhan Sabha	87.89	1.35	67.81	21.43
2	2-Governor and Council of Ministers	161.49	6.00	113.10	54.39
3	3-General Administration	425.85	69.62	361.88	133.59
4	7-Planning and Statistics	42.73	3.00	35.71	10.02
5	10-Technical Education	684.04	55.05	562.31	176.78
6	13-Health	5,567.50	742.35	5,080.95	1,228.90
7	15-Local Government	4,978.01	2,336.13	3,548.31	3,765.83
8	18-Industrial Training	713.86	100.00	463.18	350.68
9	21-Women and Child Development	1,415.34	100.00	1,152.58	362.76
10	23-Food and Supplies	651.32	363.22	616.43	398.11
11	27-Agriculture	3,612.63	430.22	2,348.08	1,694.77
12	28- Animal Husbandry and Dairy Development	1,137.16	19.00	865.07	291.09
13	32-Rural and Community Development	5,973.60	921.70	4,484.00	2,411.30
14	34-Transport	2,192.02	0.70	1,703.05	489.67
15	36-Home	5,356.76	90.00	4,644.54	802.22
16	40-Energy and Power	6,710.29	997.02	5,810.98	1,896.33
17	42-Administration of Justice	987.08	5.75	645.78	347.05
18	43-Prisons	291.66	11.27	241.34	61.59
	<b>Total</b>	<b>40,989.23</b>	<b>6,252.38</b>	<b>32,745.10</b>	<b>14,496.51</b>
<b>Capital (Voted)</b>					
19	13-Health	966.00	319.00	768.29	516.71
20	34-Transport	410.71	15.30	201.31	224.70
21	35-Tourism	34.10	31.06	28.28	36.88
22	38-Public Health and Water Supply	1,500.51	482.25	949.22	1,033.54
	<b>Total</b>	<b>2,911.32</b>	<b>847.61</b>	<b>1,947.10</b>	<b>1,811.83</b>
	<b>Grand Total</b>	<b>43,900.55</b>	<b>7,099.99</b>	<b>34,692.20</b>	<b>16,308.34</b>

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
<b>Revenue (Voted)</b>					
1	4-Revenue	1,539.56	154.19	1,556.12	137.63
2	5-Excise and Taxation	256.06	43.00	266.07	32.99
3	6-Finance	9,994.15	394.49	10,178.12	210.52
4	17-Employment	415.03	245.83	417.83	243.03
5	37-Elections	45.87	43.04	59.15	29.76
6	38-Public Health and Water Supply	2,112.76	365.18	2,230.01	247.93
	<b>Total</b>	<b>14,363.43</b>	<b>1,245.73</b>	<b>14,707.30</b>	<b>901.86</b>
<b>Capital (Voted)</b>					
7	17-Employment	1.00	5.34	4.71	1.63
	<b>Total</b>	<b>1.00</b>	<b>5.34</b>	<b>4.71</b>	<b>1.63</b>
<b>Capital (Charged)</b>					
8	<b>Public Debt</b>	22,591.81	11,072.60	29,497.60	4,166.81
	<b>Total</b>	<b>22,591.81</b>	<b>11,072.60</b>	<b>29,497.60</b>	<b>4,166.81</b>
	<b>Grand Total</b>	<b>36,956.24</b>	<b>12,323.67</b>	<b>44,209.61</b>	<b>5,070.30</b>

## Appendix 3.2

(Reference: Paragraph 3.3.3; Page 66)

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

(₹ in crore)

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
1.	4	Revenue	2245- Relief on account of Natural Calamities 05-State Disaster Response Fund 101-State Disaster Response Fund 99-State and Centre Contribution	(O)655.00 (S) 102.62 (R) (-) 331.02 426.60	654.67	228.07
2.			4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 98-District Administration	(O)180.00 (R) (-)94.28 85.72	88.13	2.41
3.			4216- Capital Outlays on Housing 01-Government Residential Buildings 106-General Pool Accommodation 99-District Administration	(O)35.00 (R) 14.98 49.98	45.30	(-)4.68
4.	5	Excise and Taxation	2040-Taxes on Sales, Trade etc, 001-Direction & Administration 98-District Staff	(O)69.70 (S)5.05 (R) (-)3.75 71.00	75.52	4.52
5.			2040-Taxes on Sales, Trade, etc, 001-Direction & Administration 99-Headquarter Staff 98-Establishment Expenses	(O)35.48 (S)36.40 (R) (-)10.40 61.48	57.00	(-)4.48
6.			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 97-Excise and Taxation	(O)20.00 (R) (-)13.71 6.29	4.63	(-)1.66
7.	6	Finance	2049- Interest Payment 01- Interest on Internal Debt 101- Interest on Market Loans 99- Interest on Market Loans bearing Interest	(O)11,978.06 (R) (-)35.95 11,942.11	11,545.40	(-)396.71
8.			2049- Interest Payment 01- Interest on Internal Debt 200- Interest on Other Internal Debts 97- Loans from National Cooperative Development Corporation	(O)56.60 (R) (-) 44.99 11.61	141.03	129.42
9.			2049- Interest Payment 01- Interest on Internal Debt 305-Management of Debts 99-Expenditure on issue of New Loan etc.	(O)35.00 (R) (-) 35.00 Nil	39.29	39.29
10.			2049- Interest Payment 03- Interest on State Saving, Provident Funds etc. 104- Interest on Small Provident Funds 98- Interest on AIS (Ch)	(O)3.77 (R) (-) 3.77 Nil	3.19	3.19
11.			2049- Interest Payment 04- Interest on Loans and Advances from Central Government 101- Interest on Loans for State/ Union Territory Plan Schemes 99- Block Loans	(O)73.46 (R) (-) 73.46 Nil	43.57	43.57
12.			2049- Interest Payment 04- Interest on Loans and Advances from Central Government 104- Interest on Loans for Non-Plan Schemes 95- Police-Modernisation of Police Force	(O)1.29 (R) (-) 1.29 Nil	1.31	1.31

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
13.			2049- Interest Payment 04- Interest on Loans and Advances from Central Government 109- Interest on State Plan Loans consolidated in terms of Recommendations of the 12 <sup>th</sup> Finance Commission 99- State Plan Loan Consolidated on Recommendation of the 12 <sup>th</sup> Finance Commission	(O)29.00 (R) (-) 29.00 Nil	29.00	29.00
14.			2049- Interest Payment 05- Interest on Reserve Funds 101- Interest in Depreciation/ Renewal Reserved Fund 97-Depreciation Reserve Fund (Government Press)	(O)1.81 (R) (-) 1.81 Nil	1.81	1.81
15.			2049- Interest Payment 05- Interest on Reserve Funds 101- Interest in Depreciation/ Renewal Reserved Fund 98-Depreciation Reserve Fund (Motor Transport)	(O)54.00 (R) (-) 54.00 Nil	54.00	54.00
16.			2049- Interest Payment 60-Interest on Other Obligations 101-Interest on Deposits 98-Interest on deposits towards land acquired by Ministry of Railways.	(O)15.00 (R) (-)15.00 Nil	14.97	14.97
17.			2071- Pensions and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 51-NA	(O)5,100.00 (S) 390.85 (R) 548.95 6,039.80	5619.57	(-)420.23
18.			2071- Pensions and other Retirement Benefits 01-Civil 102-Commuted Value of Pensions 51-NA	(O)1,250.00 (R) (-)204.40 1,045.60	1056.36	10.76
19.			2071- Pensions and other Retirement Benefits 01-Civil 104-Gratuities 51-NA	(O)1,078.00 (R) (-)40.09 1,037.91	1219.91	182.00
20.			2071- Pensions and other Retirement Benefits 01-Civil 105-Family Pensions 51-NA	(O)700.00 (R) 227.94 927.94	943.89	15.95
21.			2071- Pensions and other Retirement Benefits 01-Civil 106-Pensionary Charges in respect of High Court Judges 51-NA	(O)103.00 (R) (-)96.32 6.68	23.13	16.45
22.			2071- Pensions and other Retirement Benefits 01-Civil 111-Pension to Legislatures 99-Members of State Legislature	(O)184.50 (R) (-)155.88 28.62	83.02	54.40

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
23.			2071- Pensions and other Retirement Benefits 01-Civil 117-Government Contribution for Defined Contribution Pension Scheme 99-Defined Contribution Pension Scheme of Haryana Legislature 99-Government Contribution to Defined Contributory Pension Scheme	(O)584.50 (R) 178.82 763.32	766.83	3.51
24.	8	Buildings and Roads	2059-Public Works 60- Other Buildings 053- Maintenance & Repair 99- Maintenance & Repair	(O)14.00 (R) (-)0.89 13.10	8.54	(-)4.56
25.			2059-Public Works 80- General 001-Direction & Administration 96-Execution	(O)419.26 (R) (-)86.61 332.65	349.09	16.44
26.			2059-Public Works 80- General 052-Machinery and Equipments 96-Machinery	(O)6.25 (R) (-)2.12 4.13	7.11	2.98
27.			2059- Public Works 80-General 053-Maintenance & Repair 99-Maintenance & Repair	(O)89.00 (R) 15.54 104.54	107.63	3.09
28.			2216-Housing 05-General Pool Accommodation 053-Maintenance & Repair 99-Other Maintenance Expenditure 88-General Maintenance & Repair	(O)25.01 (R) 9.68 34.69	38.30	3.61
29.			2216-Housing 05-General Pool Accommodation 053-Maintenance & Repair 99-Other Maintenance Expenditure 99-Administration of Justice	(O)2.00 (R) 0.76 2.76	1.25	(-)1.51
30.			3054- Roads and Bridges 03- State Highways 337-Road Works 51-NA	(O)55.00 (R)(-) 15.58 39.42	27.77	(-)11.65
31.			3054- Roads and Bridges 04- District & Other Roads 337- Road Works 99- District Roads	(O)35.00 (R) (-) 22.42 12.58	16.70	4.12
32.			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 99-Public Works	(O)60.00 (R) (-) 37.27 22.73	35.62	12.89
33.			4202- Capital Outlays on Education Sports Art & Culture 02-Technical Education 105-Engineering/Technical Colleges and Institutes 99-Buildings (Engineering Colleges)	(O)5.00 (R) (-) 1.24 3.76	5.93	2.17
34.			4216- Capital Outlays on Housing 01-Government Residential Buildings 106-General Pool Accommodation 96- Public Works	(O)15.00 (R) (-) 0.36 14.64	15.82	1.18
35.			5054-Capital Outlay on Roads & Bridges 03 – State Highways 101-Bridges 81-Construction of Bridges in Haryana State 99-Construction of Bridges and Railway over Bridges under State Scheme	(O)10.00 (R) 11.71 21.71	36.26	14.55

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
36.			5054-Capital Outlay on Roads & Bridges 03 – State Highways 337-Roadworks 87-Construction Strengthening/ Widening & Upgradation of Roads under CRF	(O)150.00 (R) 46.74 196.74	189.05	(-)7.69
37.			5054-Capital Outlay on Roads & Bridges 03 – State Highways 337-Roadworks 88-Constructions of Road in Haryana State 99-Construction Strengthening/ Widening & Improvement of Roads for State Scheme	(O)150.00 (R) (-) 35.08 114.92	128.04	13.12
38.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 101-Bridges 84-Construction of Bridges and Railway Over Bridges in Haryana State 97-Construction of Bridges and Railway Over Bridges under NABARD Scheme	(O)15.00 (R) 13.25 28.25	29.44	1.19
39.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 101-Bridges 84-Construction of Bridges and Railway Over Bridges in Haryana State 99-Construction of Bridges and Railway Over Bridges under State Scheme.	(O)125.00 (R) 34.75 159.75	157.42	(-)2.33
40.	8	Buildings and Roads	5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 337-Roadworks 98-Rural Roads 97-Construction Strengthening/Widening & Bypasses of Roads for NABARD Scheme	(O)170.00 (R) (-) 41.78 128.22	116.66	(-) 11.56
41.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 337-Roadworks 98-Rural Roads 98-Construction Strengthening/Widening & Bypasses of Roads for National Capital Region Scheme	(O)75.00 (R) (-) 45.65 29.35	32.49	3.14
42.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 337-Roadworks 98-Rural Roads 99- Construction Strengthening/ Widening under State Scheme	(O)800.00 (R) (-) 302.87 497.13	510.04	12.91
43.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 337-Roadworks 99-DistrictRoads 99-Construction Strengthening/Widening & Bypasses of Roads under National Capital Region Scheme	(O)70.00 (R) (-) 39.00 31.00	33.70	2.70
44.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 789-Special Component Plan for Scheduled Castes 99-Construction/Widening &Strengthening / Special Repair of roads in the Scheduled Castes Population area 98-NABARD Contribution	(O)55.00 (R) (-) 17.36 37.64	31.88	(-)5.76

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
45.			5054-Capital Outlay on Roads & Bridges 04- District and Other Roads 789-Special Component Plan for Scheduled Castes 99-Construction/Widening & Strengthening / Special Repair of roads in the Scheduled Castes Population area 99-State Contribution	(O)65.00 (R) (-) 38.59 26.41	32.76	6.35
46.			5054-Capital Outlay on Roads & Bridges 80 –General 800-Other Expenditure 98-Providing State Share for construction of New Railway Lines in Haryana State	(O)250.00 (R) (-) 208.11 41.89	75.44	33.55
47.	9	Education	2202-General Education 02-Secondary Education 109-Government Secondary Schools 86-Rashtriya Madhyamikh Shiksha Abhiyan (RMSA)	(O)312.40 (R) 184.29 496.69	498.69	2.00
48.			2202-General Education 03-University and Higher Education 001-Direction and Administration 99-Administrative staff 99-Headquarter Staff Establishment (HQ)	(O)43.61 (R)(-)12.85 30.76	28.85	(-)1.91
49.			4202 -Capital Outlay on Education, Sports, Art and Culture 01-General Education 202--Secondary Education 99- Secondary School Buildings	(O)130.00 (R)(-)9.13 120.87	124.59	3.72
50.			4202- Capital Outlay on Education, Sports, Art and Culture 01-General Education 203-- University and Higher Education 99- College Buildings	(O)155.00 (R)(-)0.78 154.22	159.19	4.97
51.	11	Sports and Youth Welfare	4202 -Capital Outlay on Education, Sports, Art and Culture 03- Sports and Youth Services 101—Youth Hostels 99- Buildings (Youth Hostels)	(O)10.00 (R)(-)7.93 2.07	0.14	(-)1.93
52.	13	Health	2210-Medical & Public Health 03-Rural Health Services Allopathy 110-Hospitals & Dispensaries 99-Continuance of Rural Hospital and Dispensary Renamed as Rural Health Service	(O)858.95 (R) (-)129.64 729.31	730.53	1.22
53.			2210-Medical & Public Health 80-General 199-Assistance to other Non-Government Institutions 99-Ayushman Bharat Haryana Health Protection Mission	(O)276.75 (R) (-) 227.75 50.00	22.22	(-)27.78
54.			2211-Family Welfare 101-Rural Family Welfare Services 98-Sub-Centres	(O)195.00 (R) (-) 45.49 149.51	148.48	(-)1.03
55.			4210- Capital Outlay on Medical & Public Health 01- Urban Health Services 110-Hospitals and Dispensaries 99- Buildings	(O)300.00 (R) (-) 29.39 270.61	278.85	8.24
56.	13	Health	4210- Capital Outlay on Medical & Public Health 03-Medical Education Training and Research 101-Ayurveda 91-Consturction of building of Government Ayurvedic Colleges/ Hospitals	(O)20.00 (R) (-) 4.03 15.97	17.37	1.40



Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
57.			4210- Capital Outlay Medical & Public Health 03-Medical Education Training and Research 105- Allopathy 92-Construction Work of University of Health Sciences, Karnal 99-Construction of Building	(O)50.00 (S)100.00 (R) 46.05 196.05	153.11	(-)42.94
58.	16	Labour	4250-Capital Outlay on Other Social Services 201-Labour 96-Construction of Labour Court Complex	(O)0.10 (R) 1.70 1.80	5.01	3.21
59.	18	Industrial Training	4250-Capital Outlay on Other Social Services 201-Labour 94-Creation of Infrastructure for Development of Industrial Training	(O)70.00 (R)(-) 70.00 Nil	52.79	52.79
60.			4250-Capital Outlay on Other Social Services 789-Special Component Plan for Scheduled Castes 98-Training Building for Scheduled Castes Wings	(O)10.00 (R)(-) 10.00 Nil	7.27	7.27
61.	19	Welfare of SCs and BCs	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 102-Economic Development 96-Monetary relief to the victims of Atrocities	O)18.00 (R)(-) 1.87 16.13	13.94	(-)2.19
62.	21	Women and Child Development	2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 92-Integrated Child Development Services Schemes (WCD)	(O)728.45 (R)23.30 751.75	636.55	(-)115.20
63.			2235-Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 90-Financial Assistance to Schedule Castes Anganwadi Workers/helper	(O)95.00 (R)(-)53.71 41.29	38.45	(-)2.84
64.			2236-Nutrition 02-Distribution of Nutritious Food & Beverages 101-Special Nutrition Programmes 88-Pradhan Mantri Matru Vandana Yojana (P M M V Y)	(O)50.00 (R)(-)33.11 16.89	22.51	5.62
65.			2236-Nutrition 02-Distribution of Nutritious Food & Beverages 101-Special Nutrition Programmes 95-Supplementary Nutrition Programme	(O)100.00 (S)100.00 (R) (-)26.51 173.49	167.99	(-)5.50
66.	21	Women and Child Development	4235- Capital Outlay on Social Security and Welfare 02- Social Welfare 102- Child Welfare 97- Implementation of J.J. Act 99- Remand/Observation Home	(O)50.00 (R) (-)12.24 37.76	42.55	4.79
67.			4235- Capital Outlay on Social Security and Welfare 02- Social Welfare 103- Women's Welfare 99- Home-cum-Vocational Training production Centres for Young Girls/ Women & Destitute Women and Widows	(O)2.00 (R) 3.64 5.64	0.63	(-)5.01

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
68.	23	Food and Supply	2408-Food Storage and Warehousing 01-Food 001-Direction & Administration 98-Field Staff	(O)278.99 (S)190.00 (R) 9.15 478.14	275.08	(-)203.06
69.	23	Food and Supply	4408-Capital Outlay on Food Storage & Warehousing 01- Food 101- Procurement and Supply 97- Interest on Capital	(O)900.00 (R) (-)900.00 Nil	505.44	505.44
70.			4408-Capital Outlay on Food Storage & Warehousing 01- Food 101- Procurement and Supply 98-Establishment Cost Chargeable	(O)292.55 (R) (-)292.55 Nil	288.22	288.22
71.			4408-Capital Outlay on Food Storage & Warehousing 01- Food 101- Procurement and Supply 99-Grain Supply Scheme	(O)14,730.00 (R) (-)2,687.19 12,042.81	12,333.59	290.78
72.	24	Irrigation	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 89-Special Revenue	(O)28.09 (R) (-)3.46 24.63	0.83	(-)23.80
73.			2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 91- Executive Engineer	(O)114.85 (R) (-)14.55 100.30	4.92	(-)95.38
74.			2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O)4.00 (R) (-)0.95 3.05	0.22	(-)2.83
75.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 89-Special Revenue	(O)45.00 (R) (-)3.37 41.63	2.46	(-)39.17
76.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 91-Executive Engineer	(O)427.95 (R) (-)26.61 401.34	22.84	(-)378.50
77.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O)25.90 (R) (-)4.65 21.25	1.12	(-)20.13
78.	24		2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 101-Maintenance & Repairs 97-Energy Charges	(O)50.00 (R) 17.22 67.22	68.30	1.08
79.			2700-Major Irrigation 04-Loharu Canal Project 101-Maintenance & Repairs 98-Other Maintenance Work	(O)2.50 (R) (-)0.05 2.45	3.79	1.34
80.			2700-Major Irrigation 05-Jawahar Lal Nehru canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O)150.00 (R) 12.55 162.55	161.34	(-)1.21
81.			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 91-Executive Engineer	(O)79.25 (R) (-)27.92 51.33	12.10	(-)39.23

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
82.	24	Irrigation	2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 92-Superintending Engineer	(O)6.50 (R) (-)2.81 3.69	0.45	(-)3.24
83.			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 93-Chief Engineer	(O)7.76 (R) (-)3.97 3.79	0.96	(-)2.83
84.			2700- Major Irrigation 80- General 001-Direction & Administration 93- Chief Engineer	(O)63.74 (R) (-)11.41 52.33	11.48	(-)40.85
85.			2700- Major Irrigation 80- General 800-Other Expenditure 98- Improvement, upgradation, operation and maintenance	(O)75.00 (R) (-)21.86 53.14	50.03	(-)3.11
86.			4700-Capital Outlay on Major Irrigation 13-Modernisation and Lining of Canal System 789-Special Component Plan for Scheduled Castes 99-Rehabilitation of Canal Network - Improvement in rehabilitation of Water Courses in Scheduled Castes Population in the State	(O)100.00 (R) (-)28.52 71.48	73.14	1.66
87.			4700-Capital Outlay on Major Irrigation 13-Modernisation and Lining of Canal System 800-Other Expenditure 97-Improving capacity of Western Jamuna Canal (WJC) and Jawahar Lal Nehru (JLN) Canal System	(O)70.00 (R) 11.60 81.60	83.19	1.59
88.			4700-Capital Outlay on Major Irrigation 13-Modernisation and Lining of Canal System 800-Other Expenditure 98-Construction of Canal -Rehabilitation of Canal Network	(O)200.00 (R) (-)53.15 146.84	143.94	(-)2.90
89.			4701-Capital Outlay on Medium Irrigation 06-New Minor for Equitable distribution of water 789-Special Component Plan for Scheduled Castes 99-Improvement in New Minor for Equitable distribution of water for Scheduled Castes population in the State	(O)15.00 (R) (-)8.93 6.07	4.67	(-)1.40
90.			4701-Capital Outlay on Medium Irrigation 06-New Minor for Equitable distribution of water 800-Other Expenditure 98-Construction of Canal - Construction of new Minor	(O)15.00 (R) (-)5.15 9.85	7.57	(-)2.28
91.	24	Irrigation	4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 789-Special Component Plan for Scheduled Castes 99- Improvement of old /existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	(O)100.00 (R) (-)11.93 88.07	72.83	(-)15.24
92.			4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 800-Other Expenditure 98-NABARD-Construction of Canal	(O)100.00 (R) (-)9.80 90.20	102.16	11.96

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
93.			4701-Capital Outlay on Medium Irrigation 80-General 800-Other Expenditure 98- Payment of Enhanced Land Compensation under court orders	(O)150.00 (R) (-)118.74 31.26	33.20	1.94
94.	27	Agriculture	2401- Crop Husbandry 108-Commercial Crops 94-Sugarcane Development in Haryana	(O)10.59 (R) (-)1.06 9.53	10.55	1.02
95.	30	Forest & Wild Life	2406- Forestry & Wild Life 01- Forestry 070-Communications & Building 97-Buildings	(O)3.20 (R) (-)1.84 1.36	2.85	1.49
96.			2406- Forestry & Wild Life 01- Forestry 101-Forest Conservation, Development and Regeneration 98-Rehabilitation of Degraded Forests	(O)6.49 (R) (-)3.47 3.02	4.57	1.55
97.			2406- Forestry & Wild Life 01- Forestry 102-Social and Farm Forestry 78-Development of Agro Forestry Clonal and Non Clonal	(O)58.00 (R) (-)36.92 21.08	60.70	39.62
98.	33	Co-operation	2425- Co-operation 108- Assistance to other co-operatives 95- Milk Cooperative Societies 99- Primary Milk Cooperative Societies	(O)2.00 (R) (-)2.00 Nil	1.40	1.40
99.	34	Transport	3055- Road Transport 201- Haryana Roadways 96-F-Other Expenditure	(O)82.77 (R) (-)82.77 Nil	82.75	82.75
100.			3055- Road Transport 201- Haryana Roadways 98- B-Operations	(O)1,542.52 (R) (-)347.12 1,195.40	1,200.99	5.59
101.			5053-Capital Outlay on Civil Aviation 60-Other Aeronautical Services 102-Navigation and Air Route Services 99-Maintenance of Aerodromes	(O)50.00 (R) (-)16.75 33.25	1.21	(-)32.04
102.	36	Home	2055-Police 109-District Police 99-District Police Force	(O)3,888.81 (R) (-)397.38 3,491.43	3,492.49	1.06
103.	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban W/S and Sewerage 97-Canal Water Charges	(O)1.00 (R) 14.08 15.08	18.75	3.67
104.			2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban W/S and Sewerage 98-Maintenance Charges	(O)140.00 (R) 29.29 169.29	174.67	5.38
105.			2215-Water Supply and Sanitation 01-Water Supply 101- Urban Water Supply Programme 99-Maintenance of Urban W/S and Sewerage 99-Energy Charges	(O)280.00 (R) 51.81 331.81	340.18	8.37
106.			2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programmes 97-Rural Water Supply Programme	(O)761.10 (R) 244.97 1,006.07	1,022.41	16.34
107.			4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102- Rural Water Supply 98- Accelerated Rural Water Supply 99- NRDWP- Coverage Central	(O)241.80 (S)475.14 (R) (-)482.85 234.09	232.64	(-)1.45

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
108.			4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage & Sanitation 102-Rural Sanitation Services 98-Rural Sanitation 97-Mahagram Yojana for providing Sewerage System in Village	(O)12.00 (R) 14.20 26.20	24.60	(-)1.60
109.			4711-Capital Outlay on Flood Control Projects 01-Flood Control 201-Drainage and Flood Control Project 98-Urban Storm Water Drainage Work	(O)15.00 (R)(-)8.32 6.68	5.11	(-)1.57
110.	42	Administration of Justice	4059-Capital Outlay on Public Works 60-Other Buildings 051-Construction 98-Administration of Justice	(O)100.00 (R)(-) 100.00 Nil	21.18	21.18
111.	42	Administration of Justice	4216-Capital Outlay on Housing 01-Government Residential Buildings 106-General Pool Accommodation 99- Administration of Justice	(O)50.00 (R)(-) 50.00 Nil	9.39	9.39
112.	45	Loans & Advances by State Government	7610- Loans to Government Servants, etc. 800- Other Advances 96-Payment/Recovery towards default amount	(O)7.00 (R) 4.47 11.47	21.13	9.66
113.			7610- Loans to Government Servants, etc. 800- Other Advances 98-Festival Advance	(O)18.00 (R) (-) 18.00 Nil	172.67	172.67
114.	PD	Public Debt	6003-Internal Debt of the State Government 107-Loans from the State Bank of India and other Banks 99- Loans from the State Bank of India and other Banks	(O)14,800.00 (R) (-) 2,980.00 11,820.00	9,808.79	(-)2,011.21
115.			6003-Internal Debt of the State Government 108-Loans from National Co-operative Development Corporation 99- Loans from National Co-operative Development Corporation	(O)548.18 (S)7,011.00 (R) 2,269.12 9,828.30	8,329.81	(-)1,498.49
116.			6004-Loans and Advances from the Central Government 02-Loans for State/ Union Territory Plan Schemes 101-Block Loans 51-NA	(O)171.14 (R) 21.76 192.90	231.89	38.99
<b>Total</b>				<b>70,095.46</b>	<b>67,182.78</b>	<b>(-) 5,500.67 (+) 2,587.99</b>

Abstract	No. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	71	(+) 2,587.99
Saving out of appropriation (-)	45	(-) 5,500.67
<b>Total</b>	<b>116</b>	

Excess cases more than ₹ 10 crore but less than ₹ 25 crore	No. of cases	Amount (₹ in crore)
Sr. No. 16, 18, 20, 21, 25, 32, 35, 37, 42, 92, 106 and 110	12	177.52
Saving cases more than ₹ 10 crore but less than ₹ 25 crore		
Sr. No. 30, 40, 72, 77 and 91	5	82.38
<b>Total</b>	<b>17</b>	

Excess cases more than ₹ 25 crore	No. of cases	Amount (₹ in crore)
Sr. No. 1, 8, 9, 11, 13, 15, 19, 22, 46, 59, 69, 70, 71, 97, 99, 113 and 116	17	2,264.56
Saving cases more than ₹ 25 crore		
Sr. No. 7, 17, 53, 57, 62, 68, 73, 75, 76, 81, 84, 101, 114 and 115	14	5,340.79
<b>Total</b>	<b>31</b>	

## Appendix 3.3

(Reference: Paragraph 3.3.4; Page: 67)

**Detail of surrender of funds in excess of ₹ 10 crore at the end of March 2021**  
(₹ in crore)

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual expenditure	Saving/ Excess	Amount Surrendered
<b>Cases in which amount was less surrendered against actual savings</b>							
<b>Revenue (Voted)</b>							
1	6-Finance	9,994.15	394.49	10,388.64	10,178.12	(-)210.52	71.97
2	9-Education	17,270.83	Nil	17,270.83	13,313.41	(-)3,957.42	3,956.85
3	13-Health	5,567.50	742.35	6,309.85	5,080.95	(-)1,228.90	1,227.66
4	21-Women and Child Development	1,415.34	100.00	1,515.34	1,152.58	(-)362.76	243.50
5	23-Food and Supplies	651.32	363.22	1,014.54	616.43	(-)398.11	195.04
6	26-Mines and Geology	139.62	Nil	139.62	114.71	(-)24.91	24.90
7	28-Animal Husbandry & Dairy Development	1,137.16	19.00	1,156.16	865.07	(-)291.09	291.07
8	29-Fisheries	122.42	Nil	122.42	66.32	(-)56.10	56.05
<b>Total</b>		<b>36,298.34</b>	<b>1,619.06</b>	<b>37,917.40</b>	<b>31,387.59</b>	<b>(-)6,529.81</b>	<b>6,067.04</b>
<b>Revenue Charged</b>							
9	6-Finance	18,304.58	Nil	18,304.58	17,114.67	(-)1,189.91	952.16
		<b>18,304.58</b>	<b>Nil</b>	<b>18,304.58</b>	<b>17,114.67</b>	<b>(-)1,189.91</b>	<b>952.16</b>
<b>Capital Voted</b>							
10	4-Revenue	215.00	Nil	215.00	133.44	(-)81.56	79.30
11	5-Excise and Taxation	20.00	Nil	20.00	4.63	(-)15.37	13.71
12	19-Welfare of SCs and BCs	515.50	Nil	515.50	376.01	(-)139.49	139.48
13	11-Sports and Youth Welfare	130.00	Nil	130.00	89.97	(-)40.03	38.10
14	13-Health	966.00	319.00	1,285.00	768.29	(-)516.71	463.24
15	38-Public Health and Water Supply	1,500.51	482.25	1,982.76	949.22	(-)1,033.54	1,030.69
<b>Total</b>		<b>3,347.01</b>	<b>801.25</b>	<b>4,148.26</b>	<b>2,321.56</b>	<b>(-)1,826.70</b>	<b>1,764.52</b>
<b>Capital Charged</b>							
16	8-Building and Roads	50.00	Nil	50.00	38.08	(-)11.92	11.72
17	Public Debt	22,591.81	11,072.60	33,664.41	29,497.60	(-)4,166.81	683.08
<b>Total</b>		<b>22,641.81</b>	<b>11,072.60</b>	<b>33,714.41</b>	<b>29,535.68</b>	<b>(-)4,178.73</b>	<b>694.80</b>
		<b>80,591.74</b>	<b>13,492.91</b>	<b>94,084.65</b>	<b>80,359.50</b>	<b>(-)13,725.15</b>	<b>9,478.52</b>
<b>Cases in which amount was excess surrendered against actual savings</b>							
<b>Revenue Voted</b>							
1	2-Governor and Council of Minister	161.49	6.00	167.49	113.10	(-)54.39	54.87
2	3-General Administration	425.85	69.62	495.47	361.88	(-)133.59	133.80
3	4-Revenue	1,539.56	154.19	1,693.75	1,556.12	(-)137.63	367.76
4	5-Excise and Taxation	256.06	43.00	299.06	266.07	(-)32.99	33.08
5	8-Building and Roads	1,196.85	Nil	1,196.85	1,089.89	(-)106.96	182.05
6	11-Sports and Youth Welfare	301.17	Nil	301.17	121.20	(-)179.97	180.01
7	17-Employment	415.03	245.83	660.86	417.83	(-)243.03	243.06
8	18-Industrial Training	713.86	100.00	813.86	463.18	(-)350.68	351.09
9	20-Social Security and Welfare	7,847.03	Nil	7,847.03	7,702.37	(-)144.66	144.89
10	22-Welfare of Ex-Servicemen	164.10	Nil	164.10	132.40	(-)31.70	31.71
11	24-Irrigation	2,654.68	Nil	2,654.68	1,521.67	(-)1,133.01	1,149.39
12	27-Agriculture	3,612.63	430.22	4,042.85	2,348.08	(-)1,694.77	1,695.96
13	30-Forest & Wild Life	548.50	Nil	548.50	481.73	(-)66.77	110.43
14	32-Rural and Community Development	5,973.60	921.70	6,895.30	4,484.00	(-)2,411.30	2,411.43
15	33-Co-Operation	506.89	Nil	506.89	340.54	(-)166.35	167.76
16	34-Transport	2,192.02	0.70	2,192.72	1,703.05	(-)489.67	578.40
17	36-Home	5,356.76	90.00	5,446.76	4,644.54	(-)802.22	803.59
18	38-Public Health and Water Supply	2,112.76	365.18	2,477.94	2,230.01	(-)247.93	282.57
19	39-Information and Publicity	206.34	Nil	206.34	132.81	(-)73.53	73.55
20	42-Administration of Justice	987.08	5.75	992.83	645.78	(-)347.05	347.11
21	43-Prisons	291.66	11.27	302.93	241.34	(-)61.59	61.66
22	44-Printing and Stationery	36.27	Nil	36.27	23.78	(-)12.49	12.92
<b>Total</b>		<b>37,500.19</b>	<b>2,443.46</b>	<b>39,943.65</b>	<b>31,021.37</b>	<b>(-)8,922.28</b>	<b>9,417.09</b>
<b>Capital Voted</b>							
23	8-Building and Roads	2,477.69	Nil	2,477.69	1,582.60	(-)895.09	972.71
24	9-Education	1,600.00	Nil	1,600.00	283.78	(-)1,316.22	1,324.90

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual expenditure	Saving/ Excess	Amount Surrendered
25	18-Industrial Training	124.11	Nil	124.11	65.12	(-)58.99	119.05
26	20-Social Security and Welfare	33.92	Nil	33.92	7.37	(-)26.55	27.64
27	21-Women and Child Development	172.02	Nil	172.02	57.17	(-)114.85	115.31
28	23-Food and Supplies	16,002.56	Nil	16,002.56	13,152.68	(-)2,849.88	3,934.32
29	24-Irrigation	2,155.87	Nil	2,155.87	1,327.45	(-)828.42	955.87
30	34-Transport	410.71	15.30	426.01	201.31	(-)224.70	224.74
31	42-Administration of Justice	150.00	Nil	150.00	30.58	(-)119.42	150.00
32	43-Prisons	120.00	Nil	120.00	74.86	(-)45.14	45.34
33	45-Loans and Advances by State Government	1,212.52	Nil	1,212.52	925.70	(-)286.82	469.41
<b>Total</b>		<b>24,459.40</b>	<b>15.30</b>	<b>24,474.70</b>	<b>17,708.62</b>	<b>(-)6,766.08</b>	<b>8,339.29</b>
<b>Capital Charged</b>							
34	24-Irrigation	150.00	Nil	150.00	33.20	(-)116.80	118.74
<b>Total</b>		<b>150.00</b>	<b>Nil</b>	<b>150.00</b>	<b>33.20</b>	<b>(-)116.80</b>	<b>118.74</b>
		<b>62,109.59</b>	<b>2,458.76</b>	<b>64,568.35</b>	<b>48,763.19</b>	<b>(-)15,805.16</b>	<b>17,875.12</b>
<b>Cases in which amount was surrendered as actual savings</b>							
<b>Revenue Voted</b>							
1	1-Vidhan Sabha	87.89	1.35	89.24	67.81	(-)21.43	21.43
2	7-Planning and Statistics	42.73	3.00	45.73	35.71	(-)10.02	10.02
3	10-Technical Education	684.04	55.05	739.09	562.31	(-)176.78	176.78
4	12-Art and Culture	133.11	Nil	133.11	22.84	(-)110.27	110.27
5	14-Urban Development	122.91	Nil	122.91	69.84	(-)53.07	53.07
6	15-Local Government	4,978.01	2,336.13	7,314.14	3,548.31	(-)3,765.83	3,765.83
7	25-Industries	288.64	Nil	288.64	218.93	(-)69.71	69.71
8	37-Elections	45.87	43.04	88.91	59.15	(-)29.76	29.76
9	40-Energy and Power	6,710.29	997.02	7,707.31	5,810.98	(-)1,896.33	1,896.33
10	41-Electronic & IT	103.46	Nil	103.46	71.86	(-)31.60	31.60
<b>Total</b>		<b>13,196.95</b>	<b>3,435.59</b>	<b>16,632.54</b>	<b>10,467.74</b>	<b>(-)6,164.80</b>	<b>6,164.80</b>
<b>Revenue Charged</b>							
11	3-General Administration	42.92	Nil	42.92	24.43	(-)18.49	18.49
12	42-Administration of Justice	176.30	Nil	176.30	148.92	(-)27.38	27.38
<b>Total</b>		<b>219.22</b>	<b>Nil</b>	<b>219.22</b>	<b>173.35</b>	<b>(-)45.87</b>	<b>45.87</b>
<b>Capital Voted</b>							
13	7-Planning and Statistics	309.00	Nil	309.00	108.52	(-)200.48	200.48
14	14-Urban Development	1,450.00	Nil	1,450.00	564.29	(-)885.71	885.71
15	28-Animal Husbandry & Dairy Development	20.00	Nil	20.00	10.00	(-)10.00	10.00
16	32-Rural and Community Development	327.00	Nil	327.00	97.06	(-)229.94	229.94
17	33-Co-Operation	172.50	Nil	172.50	59.80	(-)112.70	112.70
18	35-Tourism	34.10	31.06	65.16	28.28	(-)36.88	36.88
19	36-Home	255.01	Nil	255.01	160.37	(-)94.64	94.64
20	39-Information and Publicity	90.01	Nil	90.01	80.00	(-)10.01	10.01
21	40-Energy and Power	785.85	Nil	785.85	550.09	(-)235.76	235.76
<b>Total</b>		<b>3,443.47</b>	<b>31.06</b>	<b>3,474.53</b>	<b>1,658.41</b>	<b>(-)1,816.12</b>	<b>1,816.12</b>
		<b>16,859.64</b>	<b>3,466.65</b>	<b>20,326.29</b>	<b>12,299.50</b>	<b>(-)8,026.79</b>	<b>8,026.79</b>
72	<b>Grand Total</b>	<b>1,59,560.97</b>	<b>19,418.32</b>	<b>1,78,979.29</b>	<b>1,41,422.19</b>	<b>(-)37,557.10</b>	<b>35,380.43</b>



**Appendix 3.4****(Reference: Paragraph 3.3.5 (i); Page 67)****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
<b>Revenue (Voted)</b>						
1	3-General Administration	425.85	69.62	495.47	361.88	133.59
2	4-Revenue	1,539.56	154.19	1,693.75	1,556.12	137.63
3	6-Finance	9,994.15	394.49	10,388.64	10,178.12	210.52
4	8-Building and Roads	1,196.85	Nil	1,196.85	1,089.89	106.96
5	9-Education	17,270.83	Nil	17,270.83	13,313.41	3,957.42
6	10- Technical Education	684.04	55.05	739.09	562.31	176.78
7	11-Sports and Youth Welfare	301.17	Nil	301.17	121.2	179.97
8	12-Art and Culture	133.11	Nil	133.11	22.84	110.27
9	13-Health	5,567.50	742.35	6,309.85	5,080.95	1,228.90
10	15-Local Government	4,978.01	2,336.13	7,314.14	3,548.31	3,765.83
11	17-Employment	415.03	245.83	660.86	417.83	243.03
12	18-Industrial Training	713.86	100.00	813.86	463.18	350.68
13	19- Welfare of SCs and BCs	515.5	Nil	515.50	376.01	139.49
14	20-Social Security and Welfare	7847.03	Nil	7847.03	7702.37	144.66
15	21-Women and Child Development	1,415.34	100.00	1,515.34	1,152.58	362.76
16	23-Food and Supplies	651.32	363.22	1,014.54	616.43	398.11
17	24-Irrigation	2,654.68	Nil	2,654.68	1,521.67	1,133.01
18	27-Agriculture	3,612.63	430.22	4,042.85	2,348.08	1,694.77
19	28-Animal Husbandry and Dairy Development	1,137.16	19.00	1,156.16	865.07	291.09
20	32-Rural and Community Development	5,973.60	921.70	6,895.30	4,484.00	2,411.30
21	33-Co-Operation	506.89	Nil	506.89	340.54	166.35
22	34-Transport	2,192.02	0.70	2,192.72	1,703.05	489.67
23	36-Home	5,356.76	90.00	5,446.76	4,644.54	802.22
24	38-Public Health and Water Supply	2,112.76	365.18	2,477.94	2,230.01	247.93
25	40-Energy and Power	6,710.29	997.02	7,707.31	5,810.98	1,896.33
26	42-Administration of Justice	987.08	5.75	992.83	645.78	347.05
	<b>Total</b>	<b>84,893.02</b>	<b>7,390.45</b>	<b>92,283.47</b>	<b>71,157.15</b>	<b>21,126.32</b>
<b>Revenue Charged</b>						
27	6-Finance	18,304.58	Nil	18,304.58	17,114.67	1,189.91
	<b>Total</b>	<b>18,304.58</b>	<b>Nil</b>	<b>18,304.58</b>	<b>17,114.67</b>	<b>1,189.91</b>
<b>Capital Voted</b>						
28	7-Planning and Statistics	309.00	Nil	309.00	108.52	200.48
29	8-Buildings and Roads	2,477.69	Nil	2,477.69	1,582.60	895.09
30	9-Education	1,600.00	Nil	1,600.00	283.78	1,316.22
31	13-Health	966.00	319.00	1,285.00	768.29	516.71
32	14-Urban Development	1,450.00	Nil	1,450.00	564.29	885.71
33	21-Women and Child Development	172.02	Nil	172.02	57.17	114.85
34	23-Food and Supplies	16,002.56	Nil	16,002.56	13,152.68	2,849.88
35	24-Irrigation	2,155.87	Nil	2,155.87	1,327.45	828.42
36	32-Rural and Community Development	327.00	Nil	327.00	97.06	229.94
37	33-Co-Operation	172.50	Nil	172.50	59.80	112.70
38	34-Transport	410.71	15.30	426.01	201.31	224.70
39	38-Public Health and Water Supply	1,500.51	482.25	1,982.76	949.22	1,033.54
40	40-Energy and Power	785.85	Nil	785.85	550.09	235.76
41	42- Administration of Justice	150.00	Nil	150.00	30.58	119.42
42	45-Loans and Advances	1,212.52	Nil	1,212.52	925.70	286.82
	<b>Total</b>	<b>29,692.23</b>	<b>816.55</b>	<b>30,508.78</b>	<b>20,658.54</b>	<b>9,850.24</b>
<b>Capital (Charged)</b>						
43	24-Irrigation	150.00	Nil	150.00	33.20	116.80
44	Public Debt	22,591.81	11,072.60	33,664.41	29,497.60	4,166.81
	<b>Total</b>	<b>22,741.81</b>	<b>11,072.60</b>	<b>33,814.41</b>	<b>29,530.80</b>	<b>4,283.61</b>
	<b>Grand Total</b>	<b>1,55,631.64</b>	<b>19,279.60</b>	<b>1,74,911.24</b>	<b>1,38,461.16</b>	<b>36,450.08</b>



## Appendix 3.5

(Reference: Paragraph 3.3.5 (i); Page: 68)

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
<b>Revenue (Voted)</b>					
<b>1</b>	<b>9-Education</b>				
(i)	2202-General Education, 01-Elementary Education, 789-Special Component Plan for Scheduled Castes, 97-Monthly Stipend to all Scheduled Castes Students in classes I to VIII	150.00	15.99	134.01	89.34
(ii)	2202-General Education, 02-Secondary Education, 053-Maintenance of Buildings, 99-Addition and Alteration in Govt. Schools	280.00	64.23	215.77	77.06
(iii)	2202-General Education, 03-University and Higher Education, 001-Direction and Administration, 96-Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV)	122.87	Nil	122.87	100.00
<b>2</b>	<b>13- Health</b>				
(i)	2210-Medical and Public Health, 80-General, 199-Assistance to other Non-Government Institution, 99- AYUSHMAN Bharat Haryana Health Protection Mission	276.75	22.22	255.53	92.00
<b>3</b>	<b>15-Local Government</b>				
(i)	2217-Urban Development, 05-Other Urban Development Scheme, 191-Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc., 98-Mera Shahar Sarvottam Shahar	500.00	Nil	500.00	100.00
(ii)	2217-Urban Development, 80-General, 001-Direction and Administration., 91-Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB-PLO-REV)	247.40	Nil	247.40	100.00
(iii)	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc., 95-Services of Sewage water supply and Drainage in Municipal Corporation	168.00	53.15	114.85	68.36
(iv)	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc., 96-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations	1,606.40	202.87	1,403.53	87.37
(v)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/ Municipal Councils, 86-New Urban Renewal Mission (AMRUT)	1,010.00	369.19	640.81	63.45
(vi)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/ Municipal Councils, 88-Swachh Bharat Mission	248.12	57.77	190.35	76.72

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Expenditure	Saving	Percentage savings over budget
(vii)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/ Municipal Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/Councils	403.00	70.51	332.49	82.50
(viii)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/ Municipal Councils, 94- Pradhan Mantri Awas Yojana Urban (PMAY-U)	155.00	54.99	100.01	64.52
(ix)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/ Municipal Councils, 97-Rajiv Gandhi Shahri Bhagidari Yojna	134.98	7.06	127.92	94.77
<b>4</b>	<b>24-Irrigation</b>				
(i)	2700-Major Irrigation, 80- General, 190- Assistance to Public Sector & Other Undertaking, 96- Development of Village Ponds	1,002.00	6.46	995.54	99.36
<b>5</b>	<b>27-Agriculture</b>				
(i)	2401-Crop Husbandry, 108- Commercial Crops, 79-Reimbursement of GST Plus Market fee under Price Support System to HAFED	404.13	Nil	404.13	100.00
(ii)	2401-Crop Husbandry, 109-Extension and Farmers' Training, 78-Sub Mission on Agriculture Mechanisation	200.00	76.36	123.64	61.82
(iii)	2401-Crop Husbandry, 109-Extension and Farmers' Training, 80-Scheme for Rashtriya Krishi Vikas Yojana	340.00	70.97	269.03	79.13
(iv)	2401-Crop Husbandry, 113-Agricultural Engineering, 82-Scheme for Management of Crop Residue	453.50	7.49	446.01	98.35
(v)	2401-Crop Husbandry, 119-Horticulture and Vegetable Crops, 71-Scheme for National Project on Promotion of Organic Farming Renamed as Organic Farming and Zero budget natural farming practices	100.00	Nil	100.00	100.00
(vi)	2415-Agricultural Research and Education, 01-Crop Husbandry, 277- Education, 99-Grants-in-aid to Haryana Agricultural University	635.00	471.08	163.92	25.81
<b>6</b>	<b>32-Rural and Community Development</b>				
(i)	2505- Rural Employment, 02-Rural Employment Guarantee Scheme, 101-National Rural Employment Guarantee Scheme, 99- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	400.00	255.58	144.42	36.11
(ii)	2515-Other Rural Development Programmes, 101-Panchayati Raj, 89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	1,460.00	1,021.80	438.20	30.01
(iii)	2515-Other Rural Development Programmes, 102-Community Development, 94-Haryana Gramin Vikas Yojana (HGVY)	556.00	315.32	240.68	43.29
(iv)	2515-Other Rural Development Programmes, 196-Assistance to Zila Parishads / District Level Panchayats, 99-Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	668.92	161.48	507.44	75.86

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Expenditure	Saving	Percentage savings over budget
(v)	2515-Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes, 87-Financial Assistance to Scheduled Castes Under State Finance Commission	365.00	255.50	109.50	30.00
(vi)	2515-Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes, 97-Scheme for Haryana Gramin Vikas Yojana (HGVY) for Scheduled Castes	304.00	44.71	259.29	85.29
<b>7</b>	<b>40 Energy and Power</b>				
(i)	2801-Power, 05-Transmission and Distribution, 800-Other Expenditure, 99-Assistance for Rural Electrification to HVPNL/HPGCL	6,649.93	5,099.93	1,550.00	23.31
(ii)	2801-Power, 80-General, 001-Direction and Administration, 98-Performance linked outlay (PLO) for power (POW-PLO-REV)	242.16	Nil	242.16	100.00
<b>Revenue (Charged)</b>					
<b>1</b>	<b>6-Finance</b>				
(i)	2049-Interest Payments, 01-Interest On internal Debt, 200-Interest on other Internal Debt, 95- Loans from State Bank of India and Other Banks	900.00	505.44	394.56	43.84
(ii)	2075-Miscellaneous General Services, 797-Transfer to Reserve Fund/Deposit Accounts, 99-Guarantee Redemption Fund Transfer to Reserve Fund and Deposit Accounts (Major Head-8235)	167.00	Nil	167.00	100.00
<b>Capital (Voted)</b>					
<b>1</b>	<b>8-Buildings and Roads</b>				
(i)	4401-Capital Outlay on Crop Husbandry, 113-Agricultural Engineering, 96-Performance Linked Outlay (PLO) for AGR-Agriculture and Farmer Welfare Department by PWD (Buildings and Roads) (BAR-PLO-CAP)	100.00	Nil	100.00	100.00
(ii)	5054-Capital Outlay on Roads and Bridges, 04-District and other Roads, 337- Road Works, 49-Rural Road under PMGSY Scheme.99-Upgradation of rural roads in Ambala Circle	100.00	Nil	100.00	100.00
(iii)	5054-Capital Outlay on Roads and Bridges, 04-District and other Roads, 337- Road Works, 98-Rural Roads, 99-Construction strengthening/widening and bye passes of roads for State Scheme	800.00	510.04	289.96	36.25
(iv)	5054-Capital Outlay on Roads and Bridges, 80-General, 800-Other Expenditure, 98-Providing State Share for construction of New Railway Lines in Haryana State	250.00	75.44	174.56	69.82
<b>2</b>	<b>09-Education</b>				
(i)	4202-Capital Outlay on Education Sports, Art and Culture, 01-General Education, 202-Secondary Education, 96- Performance Linked Outlay (PLO) for EDS Education(Secondary) (EDS-PLO-CAP)	1,195.00	Nil	1,195.00	100.00
(ii)	4202-Capital Outlay on Education Sports, Art and Culture, 01-General Education, 202-Secondary Education, 97-Construction of Senior Secondary and high Schools Building under NABARD	100.00	Nil	100.00	100.00

Sr. No.	Grant Name and Scheme Name	Budget Estimate	Expenditure	Saving	Percentage savings over budget
<b>3</b>	<b>13-Health</b>				
(i)	4210-Capital Outlay on Medical and Public Health, 03-Medical Education, Training & Research, 105-Allopathy, 86-Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP)	158.00	Nil	158.00	100.00
<b>4</b>	<b>14-Urban Development</b>				
	4217-Capital Outlay on Urban Development, 60-Other Urban Development Scheme, 051-Construction, 89-Managal Nagar Vikas Yojna	1,450.00	564.29	885.71	61.08
<b>5</b>	<b>23-Food and Supplies</b>				
(i)	4408-Capital Outlay on Food Storage and Warehousing, 01- Food, 101-Procurement and Supply, 97-Interest on Capital	900.00	505.44	394.56	43.84
(ii)	4408-Capital Outlay on Food Storage and Warehousing, 01- Food, 101-Procurement and Supply, 99-Grain Supply Scheme	14,730.00	12,333.59	2,396.41	16.27
<b>6</b>	<b>24-Irrigation</b>				
(i)	4700-Capital Outlay on Major Irrigation, 07-Satluj Yamuna Link Project, 800-Other Expenditure, 98-Construction of Canal (SYL)	100.00	Nil	100.00	100.00
(ii)	4701-Capital Outlay on Medium Irrigation, 07-Improvement of Old/ Existing Channels under NABARD, 800-Other Expenditure, 97-Micro Irrigation under Irrigation Efficiency Scheme under NABARD	170.00	Nil	170.00	100.00
(iii)	4701-Capital Outlay on Medium Irrigation, 22-Mewat Feeder Canal, 800-Other Expenditure, 98 Construction of Canals (Mewat)	200.00	Nil	200.00	100.00
<b>7</b>	<b>38-Public Health and Water Supply</b>				
(i)	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 93-Rural Water Supply (SP), 93-NABARD	276.00	118.79	157.21	56.96
(ii)	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 93-Rural Water Supply (SP), 94-Augmentation Water Supply	280.00	174.68	105.32	37.61
(iii)	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 98-Accelerated Rural Water Supply, 99-NRDWP-Coverage Central	716.94	232.64	484.30	67.55
<b>Capital Charged</b>					
<b>1</b>	<b>Public Debt</b>				
(i)	6003-Internal Debt of the State Government, 107-Loans from the SBI and other Banks, 99- Loans from the SBI and other Banks	14,800.00	9,808.79	4,991.21	33.72

## Appendix 3.6

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

**Detail of the schemes for which provision of ₹ five crore and saving was more than 50 per cent of total provision during last three years**

(₹ in crore)

Sr. No.	Scheme	Year	Budget	Expenditure	Saving	Per cent of Saving
1	Swaran Jayanti scheme for residential complex/Transit flats at sub division level (4216-01-106-76)	2018-19	20.00	1.00	19.00	95.00
		2019-20	10.00	0.49	9.51	95.10
		2020-21	10.00	0.80	9.20	92.00
2	Purchase of Institutional plot for construction of building of Directorate (Swaran Jayanti) (4235-02-101-93)	2018-19	5.00	0.21	4.79	95.80
		2019-20	15.00	0.24	14.76	98.40
		2020-21	5.00	0.04	4.96	99.20
3	Home-cum-Vocational Training production Centres for Young Girls/ Women & Destitute Women and Widows (4235-02-103-99)	2018-19	8.00	0.03	7.97	99.63
		2019-20	8.00	0.06	7.94	99.25
		2020-21	5.64	0.63	5.01	88.83
4	Construction of Agriculture Office Building (4401-51-113-97)	2018-19	10.44	2.09	8.35	79.98
		2019-20	10.00	2.70	7.30	73.00
		2020-21	10.00	1.77	8.23	82.30
5	Sugam Shiksha -Providing of Teachers to all Schools (2202-01-800-91-98)	2018-19	50.00	16.16	33.84	67.68
		2019-20	30.00	6.51	23.49	78.30
		2020-21	8.80	2.60	6.20	70.45
6	University of Health Sciences, Karnal (2210-05-105-74)	2018-19	10.50	Nil	10.50	100.00
		2019-20	10.00	0.50	9.50	95.00
		2020-21	10.00	1.00	9.00	90.00
7	Construction Works of New Government Medical College at Bhiwani (4210-03-105-93)	2018-19	108.50	1.13	107.37	98.96
		2019-20	100.00	Nil	100.00	100.00
		2020-21	165.00	Nil	165.00	100.00
8	Construction of Building (State Contribution) (4210-03-105-98-97)	2018-19	70.00	15.38	54.62	78.03
		2019-20	70.00	12.80	57.20	81.71
		2020-21	71.00	30.00	41.00	57.75
9	Grant in Aid to Haryana Shehri Vikas Pradhikaran for NCR satellite around Delhi (2217-80-800-87)	2018-19	42.00	11.65	30.35	72.26
		2019-20	520.00	43.06	476.94	91.72
		2020-21	50.00	0.04	49.96	99.92
10	Deen Dayal Upadhyaya Sewa Basti Utthaan (2217-80-789-94)	2018-19	66.00	27.66	38.34	58.09
		2019-20	50.00	22.50	27.50	55.00
		2020-21	35.00	15.43	19.57	55.91
11	Establishment of Haryana Skill Development Mission (2230-03-001-92)	2018-19	17.00	Nil	17.00	100.00
		2019-20	17.00	3.40	13.60	80.00
		2020-21	10.20	4.50	5.70	55.88
12	Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakram (2235-02-800-73)	2018-19	50.00	1.90	48.10	96.20
		2019-20	30.00	5.39	24.61	82.03
		2020-21	30.00	2.51	27.49	91.63
13	Supplementary Nutrition Programme for Scheduled Castes (2236-02-789-98)	2018-19	59.61	17.33	42.28	70.93
		2019-20	59.60	11.52	48.08	80.67
		2020-21	59.60	13.74	45.86	76.95
14	Ex-Gratia to persons of Central Para Military Forces for Gallantry Action with Terrorists (2235-60-200-77)	2018-19	10.00	2.22	7.78	77.80
		2019-20	7.62	1.11	6.51	85.43
		2020-21	7.00	0.40	6.60	94.29
15	Special Revenue (2700-01-001-89)	2018-19	23.09	0.91	22.18	96.06
		2019-20	24.70	1.05	23.65	95.75
		2020-21	28.09	0.83	27.26	97.05
16	Executive Engineer (2700-01-001-91)	2018-19	98.06	4.16	93.90	95.76
		2019-20	121.70	4.60	117.10	96.22
		2020-21	114.85	4.91	109.94	95.72

Sr. No.	Scheme	Year	Budget	Expenditure	Saving	Per cent of Saving
17	Special Revenue (2700-02-001-89)	2018-19	45.43	3.82	41.61	91.59
		2019-20	46.02	3.10	42.92	93.26
		2020-21	45.00	2.46	42.54	94.53
18	Executive Engineer (2700-02-001-91)	2018-19	375.47	25.71	349.76	93.15
		2019-20	393.05	26.68	366.37	93.21
		2020-21	427.95	22.84	405.11	94.66
19	Superintending Engineer (2700-02-001-92)	2018-19	23.52	1.15	22.37	95.11
		2019-20	23.55	1.58	21.97	93.29
		2020-21	25.90	1.12	24.78	95.68
20	Chief Engineer (2700-18-001-93)	2018-19	7.87	1.07	6.80	86.40
		2019-20	7.00	1.48	5.52	78.86
		2020-21	7.76	0.96	6.80	87.63
21	Executive Engineer (2700-18-001-91)	2018-19	63.56	12.51	51.05	80.32
		2019-20	63.56	12.24	51.32	80.74
		2020-21	79.25	12.11	67.14	84.72
22	Superintending Engineer (2700-18-001-92)	2018-19	6.55	0.53	6.02	91.91
		2019-20	5.96	0.61	5.35	89.77
		2020-21	6.50	0.45	6.05	93.08
23	Chief Engineer (2700-80-001-93)	2018-19	38.26	9.02	29.24	76.42
		2019-20	50.68	11.46	39.22	77.39
		2020-21	63.74	11.48	52.26	81.99
24	Improvement in Construction Works and Rehabilitation of Water Courses in Scheduled Castes Population in the State (4700-16-789-99)	2018-19	15.00	5.90	9.10	60.67
		2019-20	18.00	3.32	14.68	81.56
		2020-21	20.00	4.33	15.67	78.35
25	Construction of Canal-Rehabilitation of Water Courses (4700-16-800-98)	2018-19	22.00	9.38	12.62	57.36
		2019-20	40.00	9.67	30.33	75.83
		2020-21	40.00	12.44	27.56	68.90
26	National Food Security Mission (2401-51-109-77)	2018-19	32.00	8.65	23.35	72.97
		2019-20	35.50	8.65	26.85	75.63
		2020-21	21.15	9.48	11.67	55.18
27	Sub-Mission on Agriculture Mechanisation (2401-51-109-78)	2018-19	215.71	72.73	142.98	66.28
		2019-20	200.00	36.69	163.31	81.66
		2020-21	200.00	76.36	123.64	61.82
28	Scheme for Rashtriya Krishi Vikas Yojna (2401-51-109-80)	2018-19	400.00	113.09	286.91	71.73
		2019-20	350.00	92.37	257.63	73.61
		2020-21	340.00	70.97	269.03	79.13
29	Bhavantar Bharpayee Yojana in Haryana State (2401-51-190-99)	2018-19	25.00	5.00	20.00	80.00
		2019-20	25.00	5.00	20.00	80.00
		2020-21	10.00	Nil	10.00	100.00
30	National Food Security Mission for Scheduled Castes (2401-51-789-85)	2018-19	8.00	1.15	6.85	85.63
		2019-20	8.80	0.34	8.46	96.14
		2020-21	8.00	0.33	7.67	95.88
31	National Mission on Sustainable Agriculture (2402-51-102-77)	2018-19	30.00	0.85	29.15	97.17
		2019-20	160.26	0.80	159.46	99.50
		2020-21	19.50	0.82	18.68	95.79
32	Integrated Waste Land Development Management Project (2501-05-789-99)	2018-19	10.00	Nil	10.00	100.00
		2019-20	10.00	4.25	5.75	57.50
		2020-21	10.00	4.40	5.60	56.00
33	Haryana Roadways Depots (5055-51-102-77)	2018-19	100.00	22.17	77.83	77.83
		2019-20	100.00	4.08	95.92	95.92
		2020-21	100.00	25.47	74.53	74.53
34	Haryana Cadet Corps (2055-51-109-96)	2018-19	6.69	2.93	3.77	56.35
		2019-20	6.68	1.91	4.77	71.41
		2020-21	6.68	Nil	6.68	100.00
35	Promotion of Cultural Activities (2220-60-800-97)	2018-19	34.50	7.56	26.94	78.09
		2019-20	15.64	3.73	11.91	76.15
		2020-21	12.00	4.37	7.63	63.58

Sr. No.	Scheme	Year	Budget	Expenditure	Saving	Per cent of Saving
36	Grid Connected Rooftop SPV Power Plant Programme (2810-51-101-99)	2018-19	193.60	52.98	140.62	72.63
		2019-20	50.00	16.02	33.98	67.96
		2020-21	10.00	3.71	6.29	62.90
37	Organisation and Administration of Electronics Department Establishment Expenses (2852-07-202-95-98)	2018-19	6.08	3.00	3.08	50.66
		2019-20	11.77	5.39	6.38	54.21
		2020-21	11.96	5.73	6.23	52.09
38	Modernisation of Prisons (2056-51-800-99)	2018-19	35.00	1.48	33.52	95.77
		2019-20	35.00	2.05	32.95	94.14
		2020-21	27.29	7.81	19.48	71.38
39	Integrated Co-Operative Development Programme (6425-51-108-99)	2018-19	18.80	4.11	14.69	78.14
		2019-20	6.00	2.51	3.49	58.17
		2020-21	12.00	0.00	12.00	100.00
40	HBA Advance to Ministers, Dy. Ministers, State Ministers Presiding Officers and State Legislators (7610-51-201-98)	2018-19	15.00	2.10	12.90	86.00
		2019-20	15.00	1.59	13.41	89.40
		2020-21	15.00	4.38	10.62	70.80
41	Supply of seeds, fertilizers and agricultural implements (2245-01-101-98)	2018-19	20.00	Nil	20.00	100.00
		2019-20	6.00	Nil	6.00	100.00
		2020-21	6.00	Nil	6.00	100.00
42	Swaran Jayanti Haryana Institute for fiscal management (5475-51-115-98)	2018-19	10.00	Nil	10.00	100.00
		2019-20	9.28	Nil	9.28	100.00
		2020-21	5.00	Nil	5.00	100.00
43	Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar (2202-02-105-93)	2018-19	25.00	11.33	13.67	54.68
		2019-20	13.00	Nil	13.00	100.00
		2020-21	5.00	Nil	5.00	100.00
44	Construction of Senior Secondary and High Schools Building under NABARD (4202-01-202-97)	2018-19	100.00	Nil	100.00	100.00
		2019-20	100.00	Nil	100.00	100.00
		2020-21	100.00	Nil	100.00	100.00
45	Construction Work of Dental College at Nalhar-Construction of Building (4210-03-105-90-99)	2018-19	5.00	Nil	5.00	100.00
		2019-20	5.00	Nil	5.00	100.00
		2020-21	30.00	0.17	29.83	99.43
46	Swachh Bharat Mission (2217-80-192-88)	2018-19	128.00	5.65	122.35	95.59
		2019-20	60.00	Nil	60.00	100.00
		2020-21	248.12	57.77	190.35	76.72
47	Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters (2217-80-192-90)	2018-19	5.00	0.08	4.92	98.40
		2019-20	5.00	Nil	5.00	100.00
		2020-21	5.00	Nil	5.00	100.00
48	Strengthening of Fire Services (2217-80-192-98)	2018-19	35.00	8.78	26.22	74.91
		2019-20	25.00	Nil	25.00	100.00
		2020-21	60.00	Nil	60.00	100.00
49	Pre-Metric Scholarship to Scheduled Castes students scheme (2225-01-277-68)	2018-19	35.00	Nil	35.00	100.00
		2019-20	20.00	Nil	20.00	100.00
		2020-21	5.00	Nil	5.00	100.00

Sr. No.	Scheme	Year	Budget	Expenditure	Saving	Per cent of Saving
50	Construction of Anganwadi Centres (NABARD Contribution) (4235-02-102-99-99)	2018-19	20.00	4.97	15.03	75.15
		2019-20	15.00	Nil	15.00	100.00
		2020-21	20.00	Nil	20.00	100.00
51	Construction of Canal (SYL) (4700-07-800-98)	2018-19	100.00	Nil	100.00	100.00
		2019-20	100.00	Nil	100.00	100.00
		2020-21	100.00	Nil	100.00	100.00
52	Restoration capacity of B.M.L (4700-15-800-98)	2018-19	7.00	Nil	7.00	100.00
		2019-20	7.00	Nil	7.00	100.00
		2020-21	7.00	3.72	3.28	46.86
53	Estt. of Haryana Livestock Development Board (2403-51-102-81)	2018-19	50.00	25.00	25.00	50.00
		2019-20	40.00	Nil	40.00	100.00
		2020-21	30.00	Nil	30.00	100.00
54	Scheme for the National Rural Employment Guarantee for Scheduled Castes (2505-02-789-99)	2018-19	55.00	Nil	55.00	100.00
		2019-20	53.50	Nil	53.50	100.00
		2020-21	15.00	Nil	15.00	100.00
55	Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula (4220-60-101-97)	2018-19	10.00	0.42	9.58	95.80
		2019-20	10.00	Nil	10.00	100.00
		2020-21	10.00	Nil	10.00	100.00
56	Setting up of Science City at Sonipat (5425-51-600-99)	2018-19	20.00	Nil	20.00	100.00
		2019-20	20.00	Nil	20.00	100.00
		2020-21	10.00	Nil	10.00	100.00



## Appendix 3.7

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

**Detail of the schemes for which provision of ₹ 10 crore above was made in budget estimate but no expenditure made**

(₹ in crore)

Sr. No	Grant No.	Scheme Name	Budget Estimate	Expenditure
1	3- General Administration	Performance Linked Outlay(PLO) for Chief Secretary Office/Establishment (CSE-PLO-REV)(2052-51-090-90-51)	20.46	-
2	6 -Finance	Guarantee redemption Fund-Transfer to Reserve Fund and deposits Account (Major Head-8235)(2075-51-797-99-51)	167.00	-
3	7-Planning and Statistic	Performance Linked Outlay (PLO) for Department of Economic and Statistical Analysis, Haryana (ESA-PLO-CAP) (5475-51-115-97-51)	104.00	-
4	8-Building and Roads	Rural Road under PMGSY Scheme (5054-04-337-49-99)	166.66	-
5		Performance Linked Outlay (PLO) for AGR-Agriculture and Farmer Welfare Department by PWD (Building and Roads) (BAR-PLO-CAP) (4401-51-113-96-51)	100.00	-
6	9-Education	Cash Award Scheme for Scheduled caste Classes 9 <sup>th</sup> to 12 <sup>th</sup> (2202-02-789-97-51)	30.00	-
7		Establishment of Chaudhary Ranbir Singh University Jind (2202-03-102-87-51)	25.00	-
8		Setting up of Dr. B.R. Ambedkar National Law University, Haryana at Sonapat (2202-03-102-89-51)	45.00	-
9		Assistance to M.D.U. Rohtak (2202-03-102-96-51)	53.00	-
10		Construction of Senior Secondary and High Schools Building under NABARD (4202-01-202-97-51)	100.00	-
11		Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV) (2202-03-001-96-51)	122.87	-
12		Performance Linked Outlay (PLO) of EDS-Education (Secondary) (EDS-PLO-CAP) ( 4202-01-202-96-51)	1,195.00	-
13		Establishment to Gurugram University, Gurugram (2202-03-190-99-51)	24.00	-
14		Construction of School Buildings (4202-01-201-99-51)	20.00	-
15	11- Sports and Youth Welfare	Performance Linked Outlay (PLO) for Sports and youth Welfare (SYW-PLO-CAP)(4202-03-102-98-51)	20.00	-
16	13- Health	Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP)(4210-03-105-86-51)	158.00	-
17		Construction work of new Government Medical College at Bhiwani (4210-03-105-93-51)	165.00	-
18		Construction work of B.D. Sharma University of Health Science Rohtak (4210-03-105-91-99)	30.00	-
19	15- Local Government	Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB-PLO-REV)(2217-80-001-91-51)	54.40	-
20		Strengthening of Fire Services(2217-80-192-98-51)	60.00	-
21		Mera Shahar Sarvottam Shahar (2217-05-191-98-51)	500.00	-
22		Jagmag Shahar (2217-05-191-99-51)	50.00	-
23		Mukhyamantri Awas Yojna(2217-80-800-73-51)	100.00	-
24	18-Industrial Training	Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV-PLO-REV) (2230-03-001-90-51)	50.00	-
25	19-Welfare of SCs and BCs	Performance Linked Outlay (PLO) for Department of Welfare of Scheduled Caste & Backward Classes (WSB-PLO-REV) (2225-01-001-92-51)	30.00	-
26	20- Social Security and Welfare	Performance Linked Outlay (PLO) for Social Justice and Empowerment (SJE-PLO-REV) (2235-02-001-93-51)	50.00	-
27	24- Irrigation	Construction of Canal (SYL) 4700-07-800-98-51	100.00	-
28		Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP) (4700-80-800-98-51)	60.00	-
29		Micro Irrigation under Irrigation Efficiency Scheme under NABARD (4701-07-800-97-51)	170.00	-

Sr. No	Grant No.	Scheme Name	Budget Estimate	Expenditure
30		Construction of Canals (Mewat) (4701-22-800-98-51)	200.00	-
31		Branches-Supply of Treated Waste Water for Irrigation Purposes (4701-25-800-99-51)	75.00	-
32	27-Agricultural	Reimbursement of GST Plus market fee under Price Support System to HAFED (2401-51-108-79-51)	404.13	-
33		Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran (2401-51-109-76-51)	200.00	-
34		Scheme for national Project on Promotion of Organic Farming Renamed as Organic Farming and zero budget natural farming practices (2401-51-119-71-51)	100.00	-
35	28-Animal Husbandry and	Scheme for the Establishment of Gou Seva Ayog (2403-51-102-69-51)	30.00	-
36	Dairy Development	Estt. Of Haryana Livestock Development Board (2403-51-102-81-51)	30.00	-
37	29- Fisheries	Performance Linked Outlay (PLO) for Fisheries (FIS-PLO-REV) (2405-51-001-95-51)	38.00	-
38	32-Rural and Community Development	Performance Linked Outlay (PLO) for Rural Development (RUD-PLO-REV) (2501-03-001-97-51)	50.00	-
39		Scheme for the National Rural Employment Guarantee for Scheduled Castes (2505-02-789-99-51)	15.00	-
40		Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO-CAP) (4515-51-101-98-51)	227.00	-
41		Haryana State Gramin Swachhata Puskar Scheme (2515-51-102-82-51)	26.00	-
42		Scheme assistance of Haryana Rural Development Authority (2515-51-102-90-51)	30.00	-
43		Scheme for Swarn Jyanti Maha Gram Vikas Yojna (SMAGY) (2515-51-102-96-99)	30.00	-
44		Scheme for assistance to Haryana Rural Development Authority (2515-51-789-91-51)	20.00	-
45		Scheme for Sawarn Jyanti maha Gram vikas Yojna (SMAGY) for Scheduled castes (2515-51-789-99-51)	20.00	-
46	33-Co-Operation	Integrated Cooperative Development Project (4425-51-108-94-51)	12.00	-
47	36- Home	Special Mahila Police Volunteers (2055-51-109-97-51)	12.72	-
48	40- Energy and Power	Subsidy for installation of 5 Star Pump Sets (2801-05-190-97-51)	61.82	-
49	40-Energy and Power	Shifting of 11 KV and 33 KV dangerous lines over the building and other areas(2801-05-190-99-99)	17.71	-
50	42- Administration of Justice	Performance Linked Outlay (PLO) for PHC-High Court (PHC-PLO-REV) (2014-51-102-96-51)	250.00	-
51	45- Loans and Advances by State Government	Integrated Co-Operative Development Programme(6425-51-108-99-51)	12.00	-
52		Loans to Haryana Rail Infrastructure Development (HRIDC)(7055-51-190-99-51)	100.00	-
		<b>Total</b>	<b>5,731.77</b>	<b>-</b>

Source: Detailed Appropriation Accounts for the year 2020-21

## Appendix 3.8

(Reference: Paragraph 3.4.3; Page: 73)

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

(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2021	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	2-Governor and Council of Ministers	2013- Council of Ministers	113.10	62.29	55.08	42.27	37.37
2.	3-General Administration	4059-Capital outlay on Public Works	10.00	10.00	100.00	8.00	80.00
3.	4-Revenue	3454-Census Surveys and Statistics	11.69	10.26	87.77	9.94	85.03
4.		4059-Capital outlay on Public Works	88.14	86.10	97.69	9.70	11.01
5.		4216- Capital outlay on Housing	45.30	45.28	99.96	37.15	82.01
6.	7-Planning and Statistics	5475- Capital outlay on other General Economic Services	108.52	108.52	100.00	65.28	60.15
7.	8-Buildings and Roads	3054- Roads and Bridges	814.71	502.19	61.64	430.24	52.81
8.		2216-Housing	68.07	47.53	69.83	34.35	50.46
9.	9-Education	4202- Capital outlay on Education, Sports, Art and Culture	283.78	283.78	100.00	207.38	73.08
10.	10-Technical Education	4202- Capital outlay on Education, Sports, Art and Culture	14.64	14.64	100.00	2.40	16.39
11.	11-Sports and Youth Welfare	4202- Capital outlay on Education, Sports, Art and Culture	89.97	73.79	82.02	39.54	43.95
12.	13-Health	4210-Capital Outlay on Medical and Public Health	766.37	551.64	71.98	269.54	35.17
13.	14-Urban Development	4217- Capital Outlay on Urban Development	564.29	339.28	60.13	Nil	Nil
14.	18-Industrial Training	4250- Capital outlay on other Social Services	65.12	59.48	91.34	53.75	82.54
15.	19-Welfare of SCs and BCs	2225- Welfare of SCs, STs, Other BCs and Minorities	376.01	191.00	50.80	72.22	19.21
16.	21-Women and Child Development	2236-Nurition	238.64	120.41	50.46	39.19	16.42
17.		4235-Capital Outlay on Social Security and Welfare	57.17	40.23	70.39	23.13	40.46
18.	24-Irrigation	2701-Medium Irrigation	218.14	196.12	89.91	186.97	85.71
19.		4701-Capital Outlay on Medium Irrigation	412.52	226.81	54.98	196.57	47.65
20.		4700-Capital Outlay on Major Irrigation	690.03	420.72	60.97	343.56	59.79
21.		4711-Capital Outlay on Flood Control Projects	258.09	143.42	55.97	125.78	48.73
22.	32-Rural Community and Development	2515- Other Rural Development Programmes	3,986.62	2,209.50	55.42	1,619.62	40.63
23.		4515-Capital Outlay on other Rural Development Programmes	97.06	63.82	65.75	28.55	29.41
24.	33-Co-Operation	4425-Capital outlay on Co-Operation	59.42	55.42	93.27	55.42	93.27
25.	34-Transport	5053-Capital Outlay on Civil Aviation	93.77	93.67	99.89	53.10	56.63
26.	35-Tourism	3452-Tourism	50.94	45.61	89.54	41.89	82.23
27.	36-Home	4055-Capital outlay on Police	160.37	101.93	63.56	41.48	25.87
28.	37-Election	2015-Election	59.15	32.35	54.69	16.24	27.46
29.	40-Energy and Power	2801-Power	5,565.33	2,968.54	53.34	1,679.78	30.18
30.		2810-New and Renewable Energy	223.00	172.49	77.35	101.90	45.70
31.	42-Administration of Justice	4059-Capital outlay on Public Works	21.18	21.18	100.00	8.52	40.23
		<b>Total</b>	<b>15,611.14</b>	<b>9,298.00</b>	<b>59.56</b>	<b>5,843.46</b>	<b>37.43</b>

**Appendix 3.9****(Reference: Paragraph 3.4.4.1 (ii): Page: 74)****Detail of schemes in which saving was made****(₹ in lakh)**

<b>Sr. No.</b>	<b>Detailed Head Scheme wise (Head of Account)</b>	<b>Total Budget</b>	<b>Expenditure</b>	<b>Saving</b>	<b>Per cent of saving</b>
1	P-01-21-2235-02-001-92-51-R-V- Performance Linked Outlay (PLO) for Women and Child Development (WCD-PLO-REV)	500.00	Nil	500.00	100.00
2	P-01-21-2235-02-001-97-98-R-V- Staff for headquarter (WCD) - Establishment Expenses	725.00	561.69	163.31	22.53
3	P-02-21-2235-02-102-69-51-N-V- Rajiv Gandhi National Creche Scheme	1,800.00	131.12	1,668.88	92.72
4	P-02-21-2235-02-102-70-51-N-V- Scheme for Beti Bachao Beti Padhao	25.00	Nil	25.00	100.00
5	P-02-21-2235-02-102-73-51-N-V- Integrated Child Protection Scheme (ICPS)	4,000.00	3,021.97	978.03	24.45
6	P-02-21-2235-02-102-74-51-N-V- Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	17.60	1.89	15.71	89.26
7	P-01-21-2235-02-102-76-51-N-V- Future Security Scheme of Insurance for Anganwari Workers/Helper	500.00	315.09	184.91	36.98
8	P-01-21-2235-02-102-78-51-N-V- Apni Betian Apna Dhan Renamed As Aapki Beti Hamari Beti (Ladli)	8,500.00	7,460.86	1,039.14	12.23
9	P-01-21-2235-02-102-79-51-N-V- Swarna Jayanti Puraskar Yojana	178.00	151.44	26.56	14.92
10	P-01-21-2235-02-102-80-51-N-V- Improving Infants and Young Child Feeding	16.00	4.98	11.02	68.88
11	P-02-21-2235-02-102-88-51-N-V- Setting up of Anganwadi Training Centres (UDISHA Project)	120.00	30.85	89.15	74.29
12	P-01-21-2235-02-102-92-51-N-V- Integrated Child Development Services Schemes (WCD)	72,844.95	63,655.16	9,189.79	12.62
13	P-01-21-2235-02-102-98-96-R-V- Grant-in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes-S.O.S Children Village	35.00	15.75	19.25	55.00
14	P-01-21-2235-02-102-98-98-R-V- Grant-in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes -Welfare of Destitute Children in need of care and protection	27.00	11.28	15.72	58.22
15	P-02-2235-02-103-65-51-N-v- Protection Houses (Surksha Greh)for Combating Honour Killing	0.01	Nil	0.01	100.00
16	P-03-21-2235-02-103-66-51-N-V- Universalization of Women Helpline	1.00	Nil	1.00	100.00
17	P-02-21-2235-02-103-67-51-N-V- Swadhar Grah Scheme	1.00	Nil	1.00	100.00

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Per cent of saving
18	P-01-21-2235-02-103-73-51-N-V-Relief & Rehabilitation of Women Acid Victims	30.00	15.13	14.87	49.57
19	P-02-21-2235-02-103-74-51-N-V-Mahila Shakti Kendra.	560.00	61.76	498.24	88.97
20	P-01-21-2235-02-103-76-51-N-V-Protection of Women from Domestic Violence (Setting up of Cells)	150.00	101.28	48.72	32.48
21	P-01-21-2235-02-103-79-51-N-V-Gender Sensitization	4,017.00	1,297.42	2,719.58	67.70
22	P-01-21-2235-02-103-91-51-R-V-Construction of Working Women Hostels	1.00	Nil	1.00	100.00
23	P-01-21-2235-02-103-97-51-R-V-Maintenance of Home by P.W.D. (B&R)	1.00	Nil	1.00	100.00
24	P-02-21-2235-02-199-99-51-N-V-Ujjawla Scheme	20.00	Nil	20.00	100.00
25	P-02-21-2235-02-789-90-51-N-V-Financial Assistance to Scheduled Castes Anganwadi Workers/helper	9,500.00	3,844.59	5,655.41	59.53
26	P-01-21-2235-02-789-92-51-N-V-Financial Assistance to Scheduled Castes families under Infant & Young Child	4.00	Nil	4.00	100.00
27	P-01-21-2235-02-789-94-51-N-V-Financial assistance to Scheduled Castes families by Haryana Women Development Corporation	125.00	100.00	25.00	20.00
28	P-01-21-2235-02-789-96-51-N-V-Financial assistance to Scheduled Castes families under Gender Sensitization	3.50	0.87	2.63	75.14
29	P-01-21-2235-02-789-98-51-N-V-Financial assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers	250.00	201.27	48.73	19.49
30	P-01-21-2235-02-800-81-95-R-V-Implementation of J.J.Act -Grant-in-Aid to Voluntary organization for setting up of Juvenile/Observation Homes under J.J.Act	20.00	14.80	5.20	26.00
31	P-01-21-2235-02-800-81-98-R-V-Implementation of J.J.Act-Remand/Observation Home	334.20	285.12	49.08	14.69
32	P-01-21-2235-02-800-82-98-N-V-Haryana State Commission for Women -Financial Assistance to Women Awareness & Management Academy (WAMA)	40.00	16.00	24.00	60.00
33	P-01-21-2235-02-800-86-51-R-V-G.I.A.to Haryana State Social Welfare Advisory Board	90.00	72.00	18.00	20.00
34	P-01-21-2235-02-800-87-51-R-V-Haryana Women Development Corporation	770.00	659.00	111.00	14.42
35	P-02-21-2236-02-101-88-51-N-V-Pradhan Mantri Matru Vandana Yojana (PMMVY)	5,000.00	2,251.42	2,748.58	54.97
36	P-02-21-2236-02-101-89-51-N-V-Scheme for Adolescent Girls	89.90	12.38	77.52	86.23

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Per cent of saving
37	P-02-21-2236-02-101-95-51-N-V- Supplementary Nutrition Programme	20,000.00	16,799.38	3,200.62	16.00
38	P-01-21-2236-02-101-97-51-R-V- Panjiri Plant Gharaunda	184.85	161.08	23.77	12.86
39	P-01-21-2236-02-101-99-51-R-V- Staff for Headquarter	26.20	13.50	12.70	48.47
40	P-02-21-2236-02-789-96-51-N-V- Financial Assistance To Scheduled Caste Women(Pradhan Mantri Matru Vandana Yojna)	1,500.00	1,204.44	295.56	19.70
41	P-02-21-2236-02-789-97-51-N-V- Financial assistance to Scheduled Castes adolescent girls under Rajiv Gandhi Scheme for Empowerment of adolescent girls (SABLA)	9.70	Nil	9.70	100.00
42	P-02-21-2236-02-789-98-51-N-V- Supplementary Nutrition Programme for Scheduled Castes	5,960.00	1,373.77	4,586.23	76.95
43	P-02-21-2236-80-102-99-51-N-V- Scheme for Poshan Abhiyan	5,198.96	2,047.72	3,151.24	60.61
	<b>Total Revenue</b>	<b>1,43,175.87</b>	<b>1,05,895.01</b>	<b>37,280.86</b>	<b>26.04</b>
1	P-01-21-4235-02-101-90-51-R-V- Performance Linked Outlay (PLO) of Women and Child Development (WCD-PLO-CAP)	500.00	Nil	500.00	100.00
2	P-01-21-4235-02-102-97-99-N-V- Implementation of J.J. Act-Remand/ Observation Home	5,000.00	4,255.14	744.86	14.90
3	P-01-21-4235-02-102-99-98-N-V- Construction of Anganwadi Centres - State Contribution	6,000.00	670.17	5,329.83	88.83
4	P-01-21-4235-02-102-99-99-N-V- Construction of Anganwadi Centres - NABARD Contribution	2,000.00	403.47	1,596.53	79.83
5	P-02-21-4235-02-102-99-51-N-V- Construction of Anganwadi Centres	2,000.00	205.67	1,794.33	89.72
6	P-02-21-4235-02-103-95-51-N-V- Construction of Protection Houses (Suraksha Grah) for Combating Honour Killing	0.01	Nil	0.01	100.00
7	P-03-21-4235-02-103-96-51-N-V- Construction of building setting up One Stop Crises Centre for women Scheme	1.00	Nil	1.00	100.00
8	P-01-21-4235-02-103-99-51-N-V- Home-cum-Vocational Training production Centres for Young Girls/Women & Destitute Women and Widows	200.00	62.77	137.23	68.62
9	P-01-21-4235-02-789-99-51-N-V- Construction of Anganwari Centre	1,500.00	50.26	1,449.74	96.65
	<b>Total Capital</b>	<b>17,201.01</b>	<b>5,647.48</b>	<b>11,553.53</b>	<b>67.17</b>

## Appendix 3.10

(Reference: Paragraph 3.4.4.1 (iii): Page 75)

## Head-wise details regarding persistent savings for the last three years

(₹ in lakh)

Sr. No.	Detailed Head Scheme wise (Head of Account)	Year	Total Budget	Expenditure	Saving	Percent of saving
1	P-01-21-2235-02-001-92-51-R-V- Performance Linked Outlay (PLO) for Women and Child Development (WCD-PLO-REV)	2018-19	0.01	Nil	0.01	100.00
		2019-20	0.01	Nil	0.01	100.00
		2020-21	500.00	Nil	500.00	100.00
2	P-02-21-2235-02-102-69-51-N-V- Rajiv Gandhi National Creche Scheme	2018-19	145.00	73.72	71.28	49.16
		2019-20	214.00	170.42	43.58	20.36
		2020-21	1,800.00	131.12	1,668.88	92.72
3	P-02-21-2235-02-102-70-51-N-V- Scheme for Beti Bachao Beti Padhao	2018-19	25.00	Nil	25.00	100.00
		2019-20	25.00	Nil	25.00	100.00
		2020-21	25.00	Nil	25.00	100.00
4	P-02-21-2235-02-102-74-51-N-V- Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	2018-19	170.00	25.95	144.05	84.74
		2019-20	73.70	15.51	58.19	78.96
		2020-21	17.60	1.89	15.71	89.26
5	P-01-21-2235-02-102-76-51-N-V- Future Security Scheme of Insurance for Anganwari Workers/Helper	2018-19	530.00	429.44	100.56	18.97
		2019-20	530.00	323.91	206.09	38.88
		2020-21	500.00	315.09	184.91	36.98
6	P-01-21-2235-02-102-80-51-N-V- Improving Infants and Young Child Feeding	2018-19	16.00	14.06	1.94	12.13
		2019-20	16.00	13.40	2.60	16.25
		2020-21	16.00	4.98	11.02	68.88
7	P-02-21-2235-02-102-88-51-N-V- Setting up of Anganwadi Training Centres(UDISHA Project)	2018-19	500.00	100.00	400.00	80.00
		2019-20	500.00	Nil	500.00	100.00
		2020-21	120.00	30.85	89.15	74.29
8	P-01-21-2235-02-102-92-51-N-V- Integrated Child Development Services Schemes (WCD)	2018-19	66,900.00	52,781.09	14,118.91	21.10
		2019-20	68,250.00	56,672.86	11,577.14	16.96
		2020-21	72,844.95	63,655.16	9,189.79	12.62
9	P-01-21-2235-02-102-98-98-R-V- Grant-in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes -Welfare of Destitute Children in need of care and protection	2018-19	27.00	21.66	5.34	19.78
		2019-20	27.00	9.60	17.40	64.44
		2020-21	27.00	11.28	15.72	58.22
10	P-02-21-2235-02-103-67-51-N-V- Swadhar Grah Scheme	2018-19	30.00	1.55	28.45	94.83
		2019-20	30.00	Nil	30.00	100.00
		2020-21	1.00	Nil	1.00	100.00
11	P-01-21-2235-02-103-73-51-N-V- Relief & Rehabilitation of Women Acid Victims	2018-19	30.00	5.20	24.80	82.67
		2019-20	30.00	6.55	23.45	78.17
		2020-21	30.00	15.13	14.87	49.57
12	P-02-21-2235-02-103-74-51-N-V- Mahila Shakti Kendra.	2018-19	38.00	Nil	38.00	100.00
		2019-20	560.00	25.46	534.54	95.45
		2020-21	560.00	61.76	498.24	88.97
13	P-01-21-2235-02-103-76-51-N-V- Protection of Women from Domestic Violence (Setting up of Cells)	2018-19	150.00	120.91	29.09	19.39
		2019-20	150.00	106.63	43.37	28.91
		2020-21	150.00	101.28	48.72	32.48
14	P-01-21-2235-02-103-79-51-N-V- Gender Sensitization	2018-19	17.00	8.04	8.96	52.71
		2019-20	17.00	9.79	7.21	42.41
		2020-21	4,017.00	1,297.42	2,719.58	67.70
15	P-01-21-2235-02-103-91-51-R-V- Construction of Working Women Hostels	2018-19	5.00	Nil	5.00	100.00
		2019-20	5.00	Nil	5.00	100.00
		2020-21	1.00	Nil	1.00	100.00
16	P-01-21-2235-02-103-97-51-R-V- Maintenance of Home by P.W.D. (B&R)	2018-19	4.00	1.00	3.00	75.00
		2019-20	4.00	Nil	4.00	100.00
		2020-21	1.00	Nil	1.00	100.00
17	P-02-21-2235-02-199-99-51-N-V- Ujjawla Scheme	2018-19	20.00	Nil	20.00	100.00
		2019-20	20.00	Nil	20.00	100.00
		2020-21	20.00	Nil	20.00	100.00
18	P-01-21-2235-02-789-92-51-N-V- Financial Assistance to Scheduled Castes families under Infant & Young Child	2018-19	4.00	2.28	1.72	43.00
		2019-20	4.00	3.10	0.90	22.50
		2020-21	4.00	Nil	4.00	100.00
19	P-01-21-2235-02-789-96-51-N-V- Financial assistance to Scheduled Castes families under Gender Sensitisation	2018-19	3.50	Nil	3.50	100.00
		2019-20	3.50	Nil	3.50	100.00
		2020-21	3.50	0.87	2.63	75.14



Sr. No.	Detailed Head Scheme wise (Head of Account)	Year	Total Budget	Expenditure	Saving	Percent of saving
20	P-01-21-2235-02-800-81-95-R-V- Implementation of J.J.Act -Grant-in-Aid to Voluntary organisation for setting up of Juvenile/ Observation Homes under J.J.Act	2018-19	22.00	18.90	3.10	14.09
		2019-20	22.00	Nil	22.00	100.00
		2020-21	20.00	14.80	5.20	26.00
21	P-01-21-2235-02-800-81-98-R-V- Implementation of J.J.Act - Remand/Observation Home	2018-19	307.70	249.45	58.25	18.93
		2019-20	332.70	212.16	120.54	36.23
		2020-21	334.20	285.12	49.08	14.69
22	P-01-21-2235-02-800-82-98-N-V- Haryana State Commission for Women -Financial Assistance to Women Awareness & Management Academy (WAMA)	2018-19	40.00	20.00	20.00	50.00
		2019-20	40.00	16.00	24.00	60.00
		2020-21	40.00	16.00	24.00	60.00
23	P-01-21-2235-02-800-86-51-R-V- G.I.A.to Haryana State Social Welfare Advisory Board	2018-19	20.00	14.00	6.00	30.00
		2019-20	20.00	8.00	12.00	60.00
		2020-21	90.00	72.00	18.00	20.00
24	P-01-21-2235-02-800-87-51-R-V- Haryana Women Development Corporation	2018-19	650.00	455.00	195.00	30.00
		2019-20	650.00	382.00	268.00	41.23
		2020-21	770.00	659.00	111.00	14.42
25	P-02-21-2236-02-101-88-51-N-V- Pradhan Mantri Matru Vandana Yojana (PMMVY)	2018-19	7,845.00	1,410.39	6,434.61	82.14
		2019-20	5,000.00	2,752.39	2,247.61	44.95
		2020-21	5,000.00	2,251.42	2,748.58	54.97
26	P-02-21-2236-02-101-89-51-N-V- Scheme for Adolescent Girls	2018-19	1,825.50	48.52	1,776.98	97.34
		2019-20	121.50	25.75	95.75	78.81
		2020-21	89.90	12.38	77.52	86.23
27	P-02-21-2236-02-101-95-51-N-V- Supplementary Nutrition Programme	2018-19	23,844.00	6,831.54	17,012.46	71.35
		2019-20	15,000.00	7,422.82	7,577.18	50.51
		2020-21	20,000.00	16,799.38	3,200.62	16.00
28	P-01-21-2236-02-101-97-51-R-V- Panjiri Plant Gharaunda	2018-19	95.85	73.68	22.17	23.13
		2019-20	96.85	60.11	36.74	37.93
		2020-21	184.85	161.08	23.77	12.86
29	P-02-21-2236-02-789-96-51-N-V- Financial Assistance To Scheduled Caste Women(Pradhan Mantri Matru Vandana Yojna)	2018-19	1,800.00	228.97	1,571.03	87.28
		2019-20	1,500.00	636.90	863.10	57.54
		2020-21	1,500.00	1,204.44	295.56	19.70
30	P-02-21-2236-02-789-97-51-N-V- Financial assistance to Scheduled Castes adolescent girls under Rajiv Gandhi Scheme for Empowerment of adolescent girls (SABLA)	2018-19	1,000.00	3.95	996.05	99.61
		2019-20	30.00	0.02	29.98	99.93
		2020-21	9.70	Nil	9.70	100.00
31	P-02-21-2236-02-789-98-51-N-V- Supplementary Nutrition Programme for Scheduled Castes	2018-19	5,961.00	1,732.60	4,228.40	70.93
		2019-20	5,960.00	1,151.75	4,808.25	80.68
		2020-21	5,960.00	1,373.77	4,586.23	76.95
32	P-01-21-4235-02-101-90-51-R-V- Performance Linked Outlay (PLO) of Women and Child Development (WCD-PLO-CAP)	2018-19	0.01	Nil	0.01	100.00
		2019-20	0.01	Nil	0.01	100.00
		2020-21	500.00	Nil	500.00	100.00
33	P-01-21-4235-02-102-97-99-N-V- Implementation of J.J. Act - Remand/Observation Home	2018-19	1,350.00	747.31	602.69	44.64
		2019-20	1,350.00	999.68	350.32	25.95
		2020-21	5,000.00	4,255.14	744.86	14.90
34	P-01-21-4235-02-102-99-98-N-V- Construction of Anganwadi Centres -State Contribution	2018-19	8,116.15	4,391.81	3,724.34	45.89
		2019-20	8,100.00	642.14	7,457.86	92.07
		2020-21	6,000.00	670.17	5,329.83	88.83
35	P-01-21-4235-02-102-99-99-N-V- Construction of Anganwadi Centres -NABARD Contribution	2018-19	2,000.00	497.38	1,502.62	75.13
		2019-20	1,500.00	Nil	1,500.00	100.00
		2020-21	2,000.00	403.47	1,596.53	79.83
36	P-02-21-4235-02-102-99-51-N-V- Construction of Anganwadi Centres	2018-19	2,850.00	1,674.96	1,175.04	41.23
		2019-20	2,000.00	Nil	2,000.00	100.00
		2020-21	2,000.00	205.67	1,794.33	89.72
37	P-03-21-4235-02-103-96-51-N-V- Construction of building setting up One Stop Crises Centre for women Scheme	2018-19	60.00	Nil	60.00	100.00
		2019-20	60.00	Nil	60.00	100.00
		2020-21	1.00	Nil	1.00	100.00
38	P-01-21-4235-02-789-99-51-N-V- Construction of Anganwari Centre	2018-19	1,600.00	963.90	636.10	39.76
		2019-20	1,568.00	150.64	1,417.36	90.39
		2020-21	1,500.00	50.26	1,449.74	96.65



**Appendix 3.11**  
**(Reference: Paragraph 3.4.4.2 (ii): Page 79)**  
**Detail of schemes in which saving was made during 2020-21**

(₹ in crore)

Sr. No.	Detailed Head Scheme wise	Original Provision	Actual Expenditure	Saving	Percentage of savings
	<b>2401- Crop Husbandry</b>				
1	Scheme for National Project on Management of Soil Health and Fertility P-02-27-2401-51-105-84-51	1.74	1.07	0.67	39
2	Scheme for Quality Control on Agriculture Inputs P-01-27-2401-51-105-96-51	27.75	11.23	16.52	60
3	Scheme for Promotion of Cotton Cultivation in Haryana State. P-01-27-2401-51-108-80-51	5.00	1.25	3.75	75
4	Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran. ( New Scheme ) P-01-27-2401-51-109-76-51	200.00	Nil	200.00	100
5	Scheme for Constitution of Haryana Kisan Aayog P-01-27-2401-51-109-79-51	3.00	1.59	1.41	47
6	Scheme for Promotion of Sustainable Agriculture – Strategic Initiatives and Kisan Kalyan Kosh P-01-27-2401-51-109-81-51	13.40	5.91	7.49	56
7	Scheme for Management of Crop Residue P-01-27-2401-51-113-82-51	453.50	7.49	446.01	98
8	Scheme for Agricultural Engineering Service P-01-27-2401-51-113-96-51	8.00	4.52	3.48	44
	<b>2402-Soil and Water Conservation</b>				
9	Scheme for Pilot Project for reclamation of Saline Soil and Waterlogged in the State-Normal plan P-02-27-2402-51-102-86-99	4.50	2.40	2.10	47
	<b>Centrally Sponsored Schemes (Sharing basis)</b>				
10	Scheme for Rashtriya Krishi Vikas Yojna (RKVY) (60:40) P-02-27-2401-51-109-80-51	340.00	70.97	269.03	79
11	Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes Farmers (RKVY) (60:40) P-02-27-2401-51-789-97-51	20.00	11.73	8.27	41
12	National Food Security Mission (NFSM) (60:40) P-02-27-2401-51-109-77-51	21.15	9.48	11.67	55
13	National Food Security Mission for Scheduled Castes (NFSM) (60:40) P-02-27-2401-51-789-85-51	8.00	0.33	7.67	96
14	Sub Mission on Agricultural Mechanisation (SMAM) (60:40) P-02-27-2401-51-109-78-51	200.00	76.36	123.64	62
	<b>2402-Soil and Water Conservation (40:60)</b>				
15	National Mission on Sustainable Agriculture P-02-27-2402-51-102-77-51	19.50	0.82	18.68	96
16	Soil Health Cards Scheme P-02-27-2402-51-101-95-51	14.00	4.20	9.80	70
17	Soil Health Cards Scheme for Scheduled Castes Farmers P-02-27-2402-51-789-98-51	3.12	0.72	2.40	77
	<b>Centre Sector Scheme</b>				
18	Scheme for Timely Reporting of Estimates of Area and Production of Principal Crops in Haryana P-03-27-2401-51-111-97-51	0.80	0.50	0.30	38
19	Scheme for Improvement of Crops Stat. P-03-27-2401-51-111-96-51	0.95	0.55	0.40	42
20	Submission on Seed & Planting Material (SMSP) under National Mission on Agriculture Extension & Technology (NMAET) P-03-27-2401-51-190-98-51-N-V	0.85	Nil	0.85	100

Sr. No.	Detailed Head Scheme wise	Original Provision	Actual Expenditure	Saving	Percentage of savings
21	4401- Construction of Agriculture/Horticulture Office Building P-01-08-4401-51-113-97-51	10.00	1.77	8.23	82
	<b>Haryana Agriculture University</b>				
22	Grant-in-aid Haryana Agricultural University- Normal Plan P-01-27-2415-01-277-99-99-N-V	485.00	339.50	145.50	30
23	Scheme to provide Training & Education to Schedule Castes regarding Agricultural Research P-01-27-2415-01-789-99-51-N-V	6.37	4.50	1.87	29
	<b>Horticulture</b>				
24	Scheme for Agriculture Human Resources development 2401-51-119-92-98	3.59	1.76	1.83	51
25	Scheme for Demonstration cum-food Processing/Packaging Technology In Haryana 2401-51-119-70-51	100.00	0.79	99.21	99
26	Scheme for Bhavantar Bharpayee Yojana in Haryana State 2401-51-190-99-51	10.00	Nil	10.00	100
27	Scheme for National Project on Promotion of Organic Farming renamed as organic Farming and Zero Budget Natural Farming Practices 2401-51-119-71-51	100.00	Nil	100.00	100
28	Scheme for Silk Samagra integrated Scheme for Development of Silk industry 2401-51-119-50-51	0.55	0.38	0.17	31
29	Scheme for Silk Samagra integrated Scheme for Development of Silk industry For SC 2401-51-789-84-51	0.60	0.23	0.37	62
		<b>2,061.37</b>	<b>560.05</b>	<b>1,501.32</b>	<b>73</b>

## Appendix 3.12

(Reference: Paragraph 3.4.4.2 (iii): Page 79)

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

(₹ in lakh)

Sr. No.	Detailed Head Scheme wise (head of Account)	Year	Budget Provision/ Revised budget	Expenditure	Saving	Percentage
1	Scheme for constitution of Haryana Kisan Ayog (P-01-27-2401-51-109-79-51)	2018-19	500.00	214.84	285.16	57.03
		2019-20	500.00	170.19	329.81	65.96
		2020-21	300.00	159.21	140.79	46.93
2	Scheme for promotion of Sustainable agriculture Strategic Initiative and Kisan Kalyan Yojana (P-01-27-2401-51-109-81-51)	2018-19	50,286.00	7,383.47	42,902.53	85.32
		2019-20	2,000.00	1,309.00	691.00	34.55
		2020-21	1,340.00	590.80	749.20	55.91
3	Agriculture demonstration and Propaganda (P-01-27-2401-51-109-99-51-R-C)	2018-19	4.00	Nil	4.00	100.00
		2019-20	2.00	0.40	1.60	80.00
		2020-21	2.00	0.31	1.69	84.50
4	Scheme for Agriculture Engineering Service (P-01-27-2401-51-113-96-51)	2018-19	500.00	329.02	170.98	34.20
		2019-20	6,361.32	369.30	5,975.26	94.18
		2020-21	800.00	451.91	348.10	43.51
5	Scheme for providing implements/ machinery on subsidy to the group of farmers and SC farmers (P-01-27-2401-51-789-89-51)	2018-19	50.00	14.25	35.75	71.50
		2019-20	50.00	1.94	48.07	96.14
		2020-21	5.00	3.38	1.62	32.40
6	Scheme for pilot project for the reclamation of Saline soil and waterlogged land in the State-Normal plan (P-01-27-2402-51-102-86-99)	2018-19	1,000.00	214.39	785.61	78.56
		2019-20	500.00	347.77	442.88	56.01
		2020-21	450.00	240.33	209.67	46.59
7	National Food Security Mission (P-02-27-2401-51-109-77-51)	2018-19	3,200.00	864.99	2,335.01	72.97
		2019-20	3,550.00	864.97	2,685.03	75.63
		2020-21	2,115.00	948.43	1,166.58	55.16
8	Sub Mission on Agriculture Mechanisation (P-02-27-2401-51-109-78-51)	2018-19	21,571.00	7,272.91	12,396.09	63.02
		2019-20	20,000.00	3,669.04	16,330.96	81.65
		2020-21	20,000.00	7,636.25	12,363.75	61.82
9	Scheme for Rashtriya Krishi Vikas Yojana (P-02-27-2401-51-109-80-51)	2018-19	40,000.00	11,309.19	28,690.81	71.73
		2019-20	35,000.00	9,236.54	25,763.46	73.61
		2020-21	34,000.00	7,097.05	26,902.95	79.13
10	National Food Security Mission for Scheduled Castes (P-02-27-2401-51-789-85-51)	2018-19	800.00	115.37	684.63	85.58
		2019-20	880.00	115.00	765.00	86.93
		2020-21	800.00	32.55	767.45	95.93
11	National Mission on Sustainable Agriculture (P-02-27-2402-51-102-77-51)	2018-19	3,000.00	84.28	2,915.72	97.19
		2019-20	16,025.00	79.60	15,945.40	99.50
		2020-21	1,950.00	81.67	1,868.33	95.81
12	Soil Health Cards for SC farmers (P-02-27-2402-51-789-98-51)	2018-19	400.00	169.92	230.08	57.52
		2019-20	316.52	186.79	129.73	40.99
		2020-21	312.00	71.81	240.19	76.98
13	NMSA for SC Farmers (P-02-27-2402-51-789-99-51)	2018-19	5.00	Nil	5.00	100.00
		2019-20	3,000.00	Nil	3,000.00	100.00
		2020-21	1.00	Nil	1.00	100.00
14	Setting up biogas plant (P-03-27-2401-51-105-94-51)	2018-19	600.00	Nil	600.00	100.00
		2019-20	150.00	Nil	150.00	100.00
		2020-21	10.00	Nil	10.00	100.00
15	Scheme for improvement of Crops Statistics (P-03-27-2401-51-111-96-51)	2018-19	90.00	53.74	36.26	40.29
		2019-20	90.00	54.76	35.24	39.16
		2020-21	95.00	55.14	39.86	41.96
16	Scheme for Setting up Biogas Plant for SC Farmers (P-03-27-2401-51-789-86-51)	2018-19	1.00	Nil	1.00	100.00
		2019-20	10.00	Nil	10.00	100.00
		2020-21	10.00	Nil	10.00	100.00
17	Scheme for Agriculture Human Resources development (P-01-27-2401-51-119-92-98)	2018-19	336.00	220.42	115.58	34.40
		2019-20	423.00	212.91	210.09	49.67
		2020-21	358.80	176.46	182.34	50.82
18	Scheme for Bhavantar Bharpayee Yojana in Haryana State (P-01-27-2401-51-190-99-51)	2018-19	2,500.00	500.00	2,000.00	80.00
		2019-20	2,500.00	500.00	2,000.00	80.00
		2020-21	1,000.00	Nil	1,000.00	100.00

## Appendix 4.1

(Reference: Paragraph 4.6; Page 89)

## Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
<b>Total</b>			<b>31,267</b>	<b>44,210.77</b>	<b>2,734</b>	<b>17,023.07</b>	<b>292</b>	<b>2,472.29</b>	<b>2,442</b>	<b>14,550.78</b>

Source: Information provided by O/o AG (A&amp;E) Haryana

**Appendix 4.2****(Reference: Paragraph 4.14; Page 95)****Statement showing the detail of rendering of account to CAG and submission of Audit Reports to the State Legislature by the autonomous bodies**

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 30 <sup>th</sup> June 2021)
1.	Haryana Khadi and Village Industries Board, Panchkula	2012-13 to 2021-22	2018-19	2017-18	2015-16	2019-20 & 2020-21	14 months & 2 months (07-09-2021)
2.	Haryana Labour Welfare Board, Chandigarh	2018-19 to 2022-23	2018-19 (18-12-2019)	2018-19 (10-08-2020)	2017-18	2019-20	One year
3.	Haryana Shehri Vikas Pradhikaran (HSVP), Panchkula	Audit conducted u/s 19 (2) of CAG's Act-1971. The provision for the Audit is given in the Act of State Legislature	2019-20	2017-18	2015-16	2020-21	2 months
4.	Haryana Housing Board, Panchkula	2019-20 to 2023-24	2019-20	2018-19	2016-17	2020-21	2 months
5.	Haryana State Agricultural Marketing Board, Panchkula	2020-21 to 2024-25	2019-20	2019-20 (08-07-2021)	2018-19 (05-03-2021)	2020-21	--
6.	Haryana Wakf Board, Ambala Cantt.	2018-19 to 2022-23	2017-18	2017-18	Not required to be laid down	2018-19 to 2020-21	Two years
7.	Gurugram Metropolitan Development Authority (GMDA)	2017-18 to 2020-21	2019-20	--	--	2020-21	2 months (07-09-2021)
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 2020-21	Four years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority (CJM-Secretary DLSA), Bhiwani	-do-	2019-20	2018-19	1996-97	2020-21	--
10.	CJM-Secretary DLSA, Faridabad	-do-	2018-19	2017-18	1996-97	2019-20 to 2020-21	One year
11.	CJM-Secretary DLSA, Fatehabad	-do-	2020-21	2017-18	1996-97	--	--
12.	CJM-Secretary DLSA, Gurugram	-do-	2016-17	2016-17	1999-2000	2017-18 & 2020-21	Three years
13.	CJM-Secretary DLSA, Jhajjar	-do-	2018-19	2014-15	2011-12	2019-20 to 2020-21	One year
14.	CJM-Secretary DLSA, Kaithal	-do-	2019-20	2017-18	1996-97	2020-21	--
15.	CJM-Secretary DLSA, Panchkula	-do-	2018-19	2017-18	1999-2000	2019-20 to 2020-21	One year
16.	CJM-Secretary DLSA, Panipat	-do-	2018-19	2016-17	1996-97	2019-20 to 2020-21	One year
17.	CJM-Secretary DLSA, Rewari	-do-	2020-21	2017-18	1996-97	--	--
18.	CJM-Secretary DLSA, Rohtak	-do-	2018-19	2018-19	1996-97	2019-20 to 2020-21	One year
19.	CJM-Secretary DLSA, Sonapat	-do-	2020-21	2017-18	1996-97	--	--
20.	CJM-Secretary DLSA, Yamunanagar	-do-	2015-16	2015-16	1996-97	2016-17 & 2020-21	Four years
21.	CJM-Secretary DLSA, Hisar	-do-	2017-18	2015-16	1996-97	2018-19 to 2020-21	Two years
22.	CJM-Secretary DLSA, Narnaul	-do-	2018-19	2017-18	1996-97	2019-20 to 2020-21	One year

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 30 <sup>th</sup> June 2021)
23.	CJM-Secretary DLSA, Sirsa	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2018-19	2017-18	2012-13	2019-20 to 2020-21	One year
24.	CJM-Secretary DLSA, Ambala	-do-	2019-20	2018-19	2013-14	2020-21	-
25.	CJM-Secretary DLSA, Jind	-do-	2016-17	2016-17	1996-97	2017-18 to 2020-21	Three years
26.	CJM-Secretary DLSA, Karnal	-do-	2019-20	2017-18	2009-10	2020-21	--
27.	CJM-Secretary DLSA, Kurukshetra	-do-	2019-20	2017-18	1996-97	2020-21	--
28.	CJM-Secretary DLSA, Mewat (Nuh)	-do-	2017-18	2014-15	2009-10	2018-19 to 2020-21	Two years
29.	CJM-Secretary DLSA, Palwal	-do-	2019-20	2018-19	2012-13	2020-21	--
30.	CJM-Secretary DLSA, Charkhi Dadri	-do-	2019-20	2018-19	--	2020-21	--
31.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2018-19 (15-06-2020)	2018-19 (11-08-2021)	2009-10 (onwards) Yet to be placed	2019-20 to 2020-21	One year
32.	Haryana Electricity Regulatory Commission	2019-20	2019-20	2019-20	2018-19	2020-21	2 months (07-09-2021)
33.	Haryana Human Rights Commission, Chandigarh	Audit conducted u/s 19 (2) CAG DPC Act	2018-19	2012-13	2012-13	2019-20 to 2020-21	One year
34.	Haryana State Commission for Protection of Child Rights	-do-	Accounts not received yet	--	--	2013-14 to 2020-21	Seven years
35.	Haryana Real Estate Regularity Authority (HRERA) Panchkula	2017-18 to 2019-20	2019-20	--	--	2020-21	2 months (07-09-2021)
36.	Haryana Real Estate Regularity Authority (HRERA) Gurugram	2-17-18 & 2018-19	2018-19	--	--	2019-20 to 2020-21	14 months & 2 months (07-09-2021)
37.	State Compensatory Afforestation Fund Management and Planning Authority CAMPA, Haryana	Audit conducted u/s 19 (2) CAG DPC Act	Accounts not received yet	--	--	2018-19 to 2019-20	Two years

**Appendix 4.3****(Refer Paragraph 4.15; Page: 96)****Statement showing names of bodies and authorities, the accounts of which had not been received**

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
1.	GMN College, Ambala Cantt.	2018-19	8.11
		2019-20	10.80
2.	SD College, Ambala Cantt.	2017-18	10.31
		2018-19	8.35
		2019-20	12.68
3.	Arya Girls Collage, Ambala Cantt	2018-19	3.23
		2019-20	4.06
4.	DAV College, Ambala City	2018-19	8.95
		2019-20	11.60
5.	SA Jain College, Ambala City	2017-18	6.94
		2018-19	6.32
		2019-20	9.70
6.	MDSD College, Ambala City	2017-18	2.57
		2018-19	2.50
		2019-20	4.00
7.	SLDAV College of Education, Ambala City	2017-18	1.87
		2018-19	2.02
		2019-20	2.01
8.	SM Lubana Khalsa Girls College, Barara, Ambala	2017-18	2.94
		2018-19	3.53
		2019-20	3.19
9.	DAV College, Naneola, Ambala	2017-18	1.07
		2018-19	2.14
		2019-20	1.47
10.	MPN College, Mullana (Ambala)	2017-18	3.17
		2018-19	4.80
		2019-20	3.69
11.	DAV College, Karnal	2018-19	2.90
		2019-20	4.72
12.	Dr. Ganesh Dass DAV College of Education, Karnal	2018-19	0.87
		2019-20	1.08
13.	KVDAV Collage for Women, Karnal	2016-17	5.00
		2018-19	4.82
		2019-20	6.75
14.	Dayal Singh College, Karnal	2018-19	9.76
		2019-20	9.19
15.	Guru Nanak Khalsa College, Karnal	2018-19	4.01
		2019-20	2.62
16.	IB College, Panipat	2018-19	5.63
		2019-20	6.29
17.	SD College, Panipat	2019-20	10.53
18.	Arya College, Panipat	2018-19	5.44
		2019-20	6.78
19.	Gandhi Adrash College, Smalkha, Panipat	2018-19	0.05
		2019-20	0.80
20.	Vaish Girls College, Smalkha (Panipat)	2018-19	1.34
		2019-20	2.26



Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
21.	CR Kisan College, Jind	2018-19	4.30
		2019-20	5.34
22.	Hindu Kanya MV JIND	2018-19	3.45
		2019-20	4.23
23.	SD Mahila Mahavidyalya, Narwana, Jind	2018-19	1.91
		2019-20	1.39
24.	Guru Nanak Khalsa college, Yamunanagar	2019-20	15.42
25.	Guru Nanak girl college, Yamunanagar	2018-19	8.25
		2019-20	11.37
26.	MLN College, Yamunanagar	2018-19	8.68
		2019-20	12.52
27.	DAV Girls College, Yamunanagar	2018-19	5.74
		2019-20	7.81
28.	Hindu Girls College, Jagadhari, Yamunanagar	2018-19	3.80
		2019-20	5.82
29.	Mahraja Agrsen College Jagadhri	2018-19	1.83
		2019-20	2.89
30.	MLN Colloge Radaur	2018-19	1.84
		2019-20	1.75
31.	DAV College, Sadhaura	2018-19	2.47
		2019-20	2.86
32.	DN Mahila Mahavidyalya Kurukshetra	2018-19	4.33
		2019-20	6.36
33.	IG National College, Ladwa, Kurukshetra	2018-19	3.51
		2019-20	5.73
34.	Bhagwan Parshu Ram College, Kurukshetra	2018-19	4.97
		2019-20	6.49
35.	MN College, Shahabad, Kurukshetra	2018-19	3.32
		2019-20	5.09
36.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2018-19	4.85
		2019-20	6.58
37.	DAV College, Pehowa	2018-19	4.05
		2019-20	6.29
38.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2018-19	1.62
		2019-20	1.89
39.	RKSD College, Kaithal	2018-19	6.85
		2019-20	8.99
40.	IG Mahila Mahavidyalya, Kaithal	2018-19	1.23
		2019-20	0.63
41.	DAV College, Pundri	2018-19	2.68
		2019-20	2.58
42.	CIS Kanya Mahavidyalya, Fatehpur Pundri	2018-19	3.85
		2019-20	5.54
43.	BAR Janta College Kaul, Kaithal	2018-19	2.55
		2019-20	4.70
44.	DAV College, Cheeka	2018-19	3.62
		2019-20	4.59
45.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2018-19	3.94
		2019-20	5.23
46.	MM Collage, Fatehabad	2017-18	3.28
		2018-19	3.45
		2019-20	5.30

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
47.	CMK National Girls College, Sirsa	2018-19	3.49
		2019-20	4.08
48.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2018-19	2.08
		2019-20	1.75
49.	MP College for Girls, Dabwali	2018-19	2.28
		2019-20	3.67
50.	BSK College of Education, Mandi Dabwali	2018-19	0.76
		2019-20	1.25
51.	CRM Jat College, Hisar	2018-19	6.90
		2019-20	6.84
52.	DN College, Hisar	2018-19	7.49
		2019-20	9.91
53.	FC College for Women, Hisar	2018-19	3.25
		2019-20	4.21
54.	CR College of Education, Hisar	2018-19	2.33
		2019-20	1.46
55.	SD Mahila Mahavidyalya, Hansi	2018-19	1.18
		2019-20	1.20
56.	CRA College, Sonapat	2018-19	4.43
		2019-20	6.04
57.	Hindu College, Sonapat	2016-17	7.12
		2017-18	6.80
		2018-19	6.08
		2019-20	10.00
58.	Hindu College of Education, Sonapat	2019-20	2.54
59.	Hindu Girl College, Sonapat	2018-19	5.64
		2019-20	10.63
60.	TR College of Education, Sonapat	2019-20	1.06
61.	Gita Vidya Mandir KMV, Sonapat	2018-19	8.26
		2019-20	11.33
62.	TR Girls College, Sonapat	2018-19	2.80
		2019-20	2.79
63.	Kanya Mahavidyalya, Kharkhoda, Sonapat	2018-19	2.73
		2019-20	2.75
64.	Vaish College, Bhiwani	2018-19	5.25
		2019-20	7.41
65.	Adrash Mahila Mahavidyalya, Bhiwani	2018-19	4.17
		2019-20	5.64
66.	K.M. Collage of Education, Bhiwani	2018-19	1.14
		2019-20	0.89
67.	JVM GRR College, Charkri Dadri	2018-19	6.80
		2019-20	6.11
68.	APJ Saraswati Kanya Mahavidyalya, Charkhi Dadri	2018-19	1.54
		2019-20	1.32
69.	M.L.R.S College of Education, Charkhi Dadri	2018-19	1.10
		2019-20	1.01
70.	BLJ Suiwala College, Tosham	2018-19	2.86
		2019-20	3.08
71.	Mahila Mahavidyalya, Jhojhu Kalan, Bhiwani	2018-19	1.22
		2019-20	1.17
72.	YM Degree College, Nuh	2018-19	1.85
		2019-20	2.57

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in crore)
	Private Aided College		
73.	Nirankari Baba Gurbachan Singh Memorial College, Sohna, Gurugram	2018-19	1.92
		2019-20	2.34
74.	RSL College of Education, Sidhrawali, Gurugram	2018-19	1.79
		2019-20	2.05
75.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2018-19	1.22
		2019-20	1.94
76.	MA College of Women, Jhajjar	2018-19	4.48
		2019-20	3.80
77.	GGDSD College, Palwal	2018-19	6.89
		2019-20	8.53
78.	Aggarwal College, Ballabhgarh	2018-19	5.07
		2019-20	6.76
79.	K.L. Mehta D.N. College for Women, Faridabad	2018-19	4.02
		2019-20	6.41
80.	DAV Centenary College, Faridabad	2018-19	3.55
		2019-20	5.02
81.	Saraswati Mahila Mahavidyalya, Palwal	2018-19	2.65
		2019-20	3.95
82.	KLP College, Rewari	2019-20	9.49
83.	SP College of Education, Rewari	2018-19	0.98
		2019-20	1.26
84.	Ahir College, Rewari	2018-19	3.70
		2019-20	6.43
85.	RBS College of Education, Rewari	2018-19	0.81
		2019-20	0.71
86.	RDS Public Girls College, Rewari	2019-20	0.47
87.	DAV Girls College, Kosli, Rewari	2018-19	0.48
		2019-20	1.12
88.	All India Jat Hero’s Memorial College, Rohtak	2018-19	13.70
		2019-20	16.02
89.	GB Degree College, Rohtak	2018-19	2.50
		2019-20	3.34
90.	Shri L.N. Hindu College, Rohtak	2018-19	4.58
		2019-20	4.95
91.	Vaish College, Rohtak	2018-19	5.00
		2019-20	6.44
92.	GB College of Education, Rohtak	2018-19	1.22
		2019-20	2.14
93.	Vaish College of Education, Rohtak	2018-19	0.79
		2019-20	0.92
94.	Vaish Girls College, Rohtak	2018-19	4.04
		2019-20	5.85
95.	SJK college, Kalanaur, Rohtak	2018-19	3.63
		2019-20	4.78
96.	CR College of Education, Rohtak	2018-19	1.87
		2019-20	2.41
97.	M.K. Jat Kanya Mahavidyalya, Rohtak	2018-19	4.51
		2019-20	5.95
Total			883.36

**Appendix 4.4****(Reference: Paragraph 4.16; Page 97)****Statement showing the position of finalisation of accounts  
and Government investment in departmentally managed commercial  
and quasi-commercial undertakings**

<b>Sr. No.</b>	<b>Department</b>	<b>Name of undertaking/ schemes under the department</b>	<b>Accounts finalised upto</b>	<b>Investment as per the last accounts finalised (₹ in crore)</b>	<b>Remarks/reasons for delay in preparation of accounts</b>
<b>1.</b>	Agriculture	Seed Depot Scheme <sup>1</sup>	1988-89	-	No Accounts has been prepared after 1988-89.
<b>2.</b>	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.01	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
<b>3.</b>	Printing and Stationery	National Text book Scheme	2007-08	17.97	-
<b>4.</b>	Food and Supplies	Grain Supply Scheme	2017-18	9,098.50	-
<b>5.</b>	Transport	Haryana Roadways	2014-15	1,155.99	Delay was due to shortage of staff.
<b>Total</b>				<b>10,272.47</b>	

<sup>1</sup> These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

**Appendix 5.1**  
**List of State Public Sector Enterprises in Haryana**  
**(Reference: Paragraph 5.3; Page 104)**

Sr. No.	Sector/Name of the SPSEs
<b>Power Sector</b>	
1.	Dakshin Haryana Bijli Vitran Nigam Limited
2.	Uttar Haryana Bijli Vitran Nigam Limited
3.	Haryana Vidyut Parsaran Nigam Limited
4.	Haryana Power Generation Corporation Limited
5.	Saur Urja Nigam Haryana Limited*
<b>Finance Sector</b>	
6.	Haryana Financial Corporation
7.	Haryana State Financial Services Limited
8.	Haryana Schedule Caste Finance and Development Corporation Limited
9.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited
10.	Haryana Women Development Corporation Limited
11.	Haryana State Housing Finance Corporation Limited*
<b>Service Sector</b>	
12.	Haryana State Electronics Development Corporation Limited
13.	Hartron Informatics Limited
14.	Gurgaon Technology Park Limited.
15.	Panipat Plastic Park Haryana limited
16.	Gurgram Metropolitan City Bus Ltd
17.	Haryana Roadways Engineering Corporation
18.	Haryana Medical Services Corporation Limited
19.	Haryana Tourism Limited
20.	Faridabad City Transport Services Limited <sup>\$\$</sup>
<b>Infrastructure Sector</b>	
21.	Haryana State Industrial and Infrastructure Development Corporation Limited
22.	Faridabad Smart City Ltd
23.	Haryana Mass Rapid Transport Corporation Limited
24.	Haryana State Roads and Bridges Development Corporation Limited
25.	Haryana Rail Infrastructure development corporation ltd
26.	Haryana Orbital Rail Corporation Limited
27.	Haryana Police Housing Corporation Limited
28.	Karnal Smart City Limited <sup>\$\$</sup>
<b>Others Sector</b>	
29.	Haryana Seeds Development Corporation Limited
30.	Haryana Land Reclamation and Development Corporation Limited
31.	Haryana Agro Industries Corporation Ltd
32.	Haryana International Horticultural Marketing Corporation Ltd.
33.	Haryana State Warehousing Corporation
34.	Haryana Forest Development Corporation Limited
35.	Haryana Minerals Limited*
36.	Haryana State Minor Irrigation and Tubewells Corporation Limited*
37.	Haryana Concast Limited*

**Note: \* Inactive SPSEs.**

**<sup>\$\$</sup> SPSEs in respect of First Account awaited.**





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