



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



सत्यमेव जयते

Accounts at a Glance

2022-23



GOVERNMENT OF HARYANA



Accounts at a Glance

2022-23

**Principal Accountant General
(Accounts and Entitlements)
Haryana**

Preface

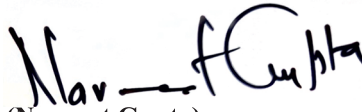
I am happy to present the twenty-fifth issue of our annual publication, the 'Accounts at a Glance' for the year 2022-23, which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to readers' feedback that would help us in improving the publication.

Date: 30 NOV 2023
Place: Chandigarh


(Navneet Gupta)
Pr. Accountant General (A&E)
Haryana

Our Vision, Mission and Core Values

VISION

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become)

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public, that public funds are being used efficiently and for the intended purposes.

MISSION

(Our mission enunciates our current role and describes what we are doing today)

CORE VALUES

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance)

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

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Chapter I

Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlements) [PAG (A&E)], Haryana collates, classifies, compiles the accounts data rendered by multiple agencies and prepares the accounts of the Government of Haryana. The compilation is done from the initial accounts rendered by 24 Treasuries, 117 Public Works Divisions (59 Building and Roads and 58 Public Health Engineering), 40 Forest Divisions, 86 Irrigation Divisions, 38 Pay and Accounts Offices and advices of Reserve Bank of India. Every month, a Monthly Civil Account is presented by the office of the PAG (A&E) to the Government of Haryana. The office of the PAG (A&E) submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The PAG (A&E) also prepares, annually, Finance Accounts and the Appropriation Accounts which are placed before the State Legislature after audit by the PAG (Audit), Haryana and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government Accounts are kept in three parts:

Structure of Government Accounts

● **Part I** **CONSOLIDATED** **FUND**

All revenues received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund.

All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon) are met from this fund.

The Contingency Fund is in the nature of an imprest, placed at the disposal of the Governor and intended to meet unforeseen expenditure. The fund is recouped subsequently by debiting such expenditure to the concerned Major head in Part-I. The corpus of this fund for the Government of Haryana is ₹ 1,000.00 crore.

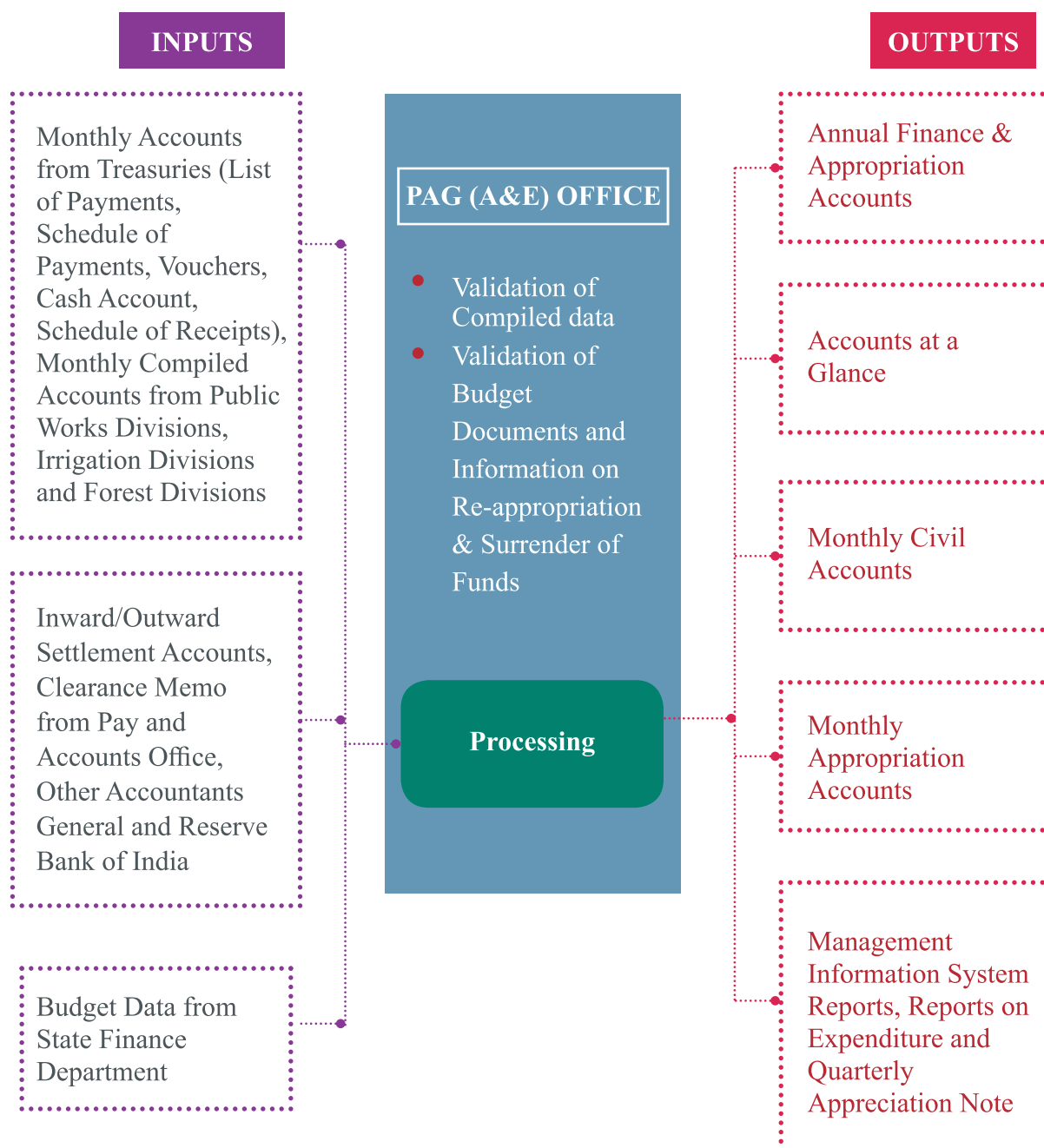
● **Part II** **CONTINGENCY** **FUND**

● **Part III** **PUBLIC** **ACCOUNT**

All other public moneys received by or on behalf of the Government where the Government acts as a banker or trustee (where the Government either incurs a liability to pay the money received or has a claim to recover the amounts paid) are credited to the Public Account. Public Account includes the transactions relating to 'Debt' (other than those included in Part-I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' heads. The initial debits or credits of these heads will be cleared eventually by corresponding receipts or payments either within the same circle or in another account circle or by booking to the final heads of accounts.

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes. Volume I of the Finance Accounts contains the Report of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Summarized Statements of overall financial position/receipts and disbursements of the current financial year and 'Notes to Finance Accounts' containing significant accounting policies, comments on quality of accounts and other items. Volume II contains 9 Detailed Statements (Part-I) and 13 Appendices (Part-II).

The Union Government transfers substantial funds directly to State Implementing Agencies/Non-Governmental Organisations (NGOs) for implementation of various schemes and programmes. As per PFMS portal of the Controller General of Accounts, Government of India (GoI) released ₹ 14,423 crore directly to the implementing agencies in Haryana during the year 2022-23. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Financial highlights of the year 2022-23

The following table provides the details of actual financial results *vis-a-vis* budget estimates for the year 2022-23:

Sl. No.	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to Budget Estimates	Percentage of Actuals to GSDP #
1.	Tax Revenue (including Central Share) (a)	82,653	73,339	89	7
2.	Non-Tax Revenue	12,205	8,743	72	1
3.	Grants-in-aid and Contributions	11,566	7,113	62	1
4.	<i>Revenue Receipts (1+2+3)</i>	1,06,424	89,195	84	9
5.	Recovery of Loans & Advances	767	238	31	..*
6.	Other Receipts	5,394	74	1	..*
7.	Borrowings & Other Liabilities (b)	29,618	31,026	105	3
8.	<i>Capital Receipts (5+6+7)</i>	35,779	31,338	88	3
9.	<i>Total Receipts (4+8)</i>	1,42,203	1,20,533	85	12
10.	<i>Revenue Expenditure</i>	1,22,443	1,06,406	87	11
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	20,995	20,096	96	2
12.	<i>Capital Expenditure</i>	23,072	11,665	51	1
13.	<i>Loans and Advances Disbursed</i>	3,833	2,462	64	..*
14.	<i>Total Expenditure (10+12+13)</i>	1,49,348	1,20,533	81	12
15.	<i>Revenue Surplus (+)/Deficit (-) (4-10)</i>	(-)16,019	(-)17,211	107	2
16.	<i>Fiscal Deficit (4+5+6-14)</i>	(-)36,763	(-)31,026	84	3
17.	<i>Primary Deficit (11+16)</i>	(-)15,768	(-)10,930	69	1

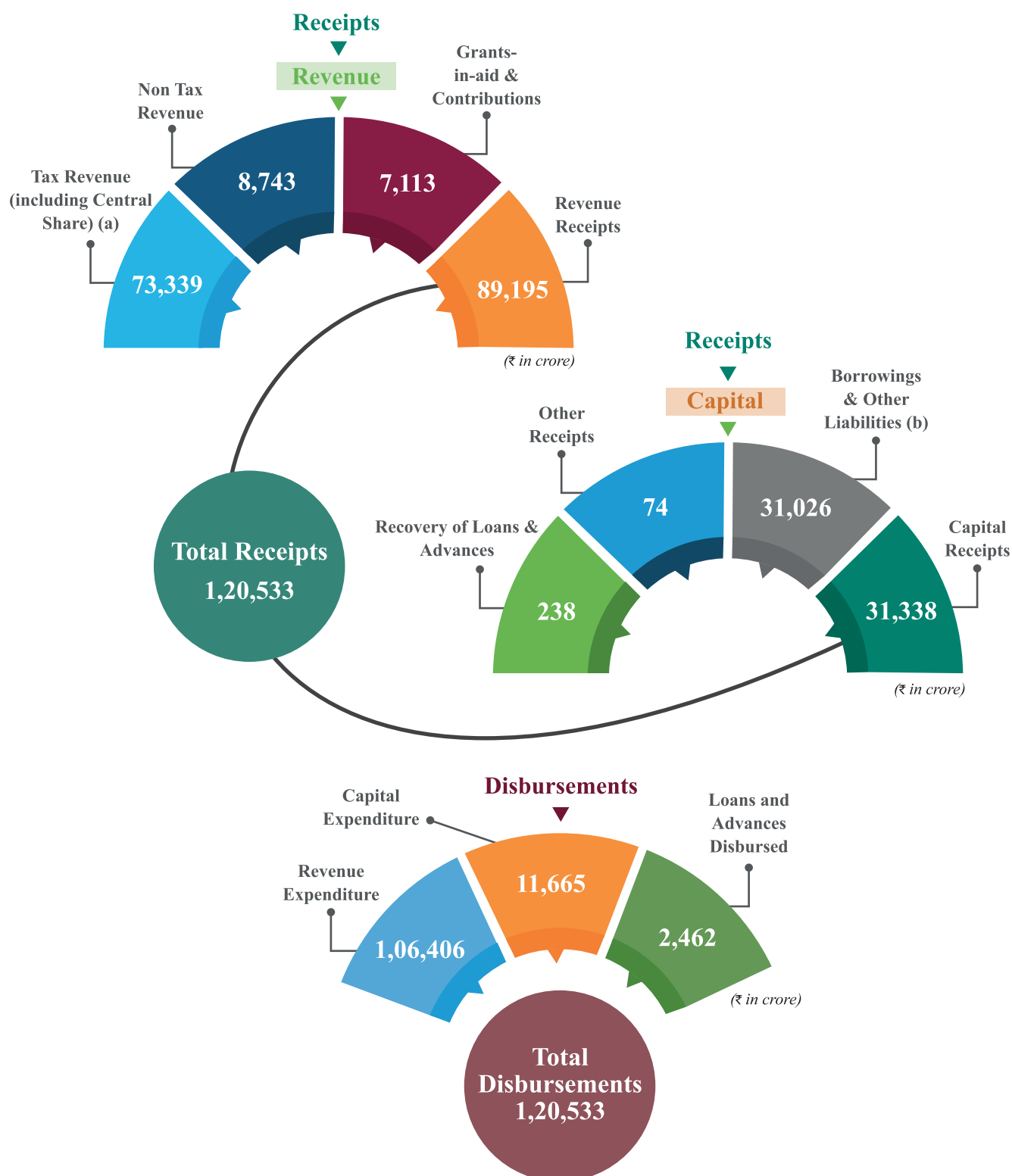
(a) Includes share of net (tax) proceeds assigned to the State amounting to ₹ 10,378 crore. (State Government Own Tax receipts were ₹ 62,961 crore which was 6 per cent of GSDP)

(b) Borrowing and other Liabilities: Net (Receipts minus Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts minus Disbursement) of Public Account + Net of opening and closing Cash balance

GSDP figure (₹ 9,94,154 crore) on current prices as per Advance Estimates is taken from Department of Economic and Statistical Analysis, Haryana and was also available on the web site of Ministry of Statistics and Programme Implementation, Govt. of India

* Percentage is negligible, hence shown as..

Receipts and Disbursements during 2022-23



- (a) Includes share of net (tax) proceeds assigned to the State amounting to ₹ 10,378 crore. (State Government Own Tax receipts were ₹ 62,961 crore which was 6 per cent of GSDP)
- (b) Borrowing and other Liabilities: Net (Receipts minus Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts minus Disbursement) of Public Account + Net of opening and closing Cash balance

1.3.3 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts and present comparison of expenditure against the Voted Grants and Charged Appropriations. No moneys can be appropriated from the Consolidated Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India and with the authorization of the Legislature. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments, etc.) constitute a charge on the Consolidated Fund of the State (Charged Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature. The budget of the Haryana has 20 Voted Grants/Charged Appropriations.

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Haryana against the budget approved by the Legislature, showed a net saving of ₹ 35,821.82 crore (16.20 *per cent* of budget estimates of ₹ 2,21,110.07 crore). Further, recoveries adjusted in the accounts in reduction of expenditure were also over-estimated to the tune of ₹ 6,440.21 crore (35.44 *per cent* of budget estimates of ₹ 18,173.95 crore). Certain grants, like those relating to Urban Development (Town and Country Planning/Urban Estates) /Local Government (ULB and Fire Services)/Rural and Community Development (Rural Development/Development and Panchayats)/Public Health Engineering Department, Food and Supplies/Co-operation, Education (Higher/Secondary/Elementary)/Technical Education/Women and Child Development and Irrigation /Industries and Commerce/MSME/Supplies and Disposals/Power and Renewable Energy/Science and Technology showed significant savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹ 1.14 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2022-23, the Government of Haryana obtained Ways and Means advances totalling ₹ 21,068.58 crore (ninety-one instances), however, the same were repaid during the year, thereby leaving nil balance.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India when the limit of minimum cash balance falls below i.e. ₹ 1.14 crore, even after taking Ways and Means Advances (limited to ₹ 1,464.00 crore) which is required to be maintained with the Reserve Bank of India. During the year 2022-23, the State took an overdraft totalling ₹ 65.66 crore (three instances), however, the same was repaid during the year, thereby leaving nil balance.

1.4.3 Fund flow statement

The State had a Revenue Deficit of ₹ 17,211 crore and a Fiscal Deficit of ₹ 31,026 crore in 2022-23. The Fiscal Deficit was met from net Public Debt (₹ 27,628 crore), increase in Public Account (₹ 3,053 crore) and decrease in Cash balance [₹ 345 crore)]. Around 65 *per cent* of the revenue receipts (₹ 89,195 crore) of the State Government was spent on committed expenditure like salaries (₹ 25,446 crore), interest payments (₹ 20,096 crore) and pensions (₹ 12,404 crore).

Sources and Application of Funds

		(₹ in crore)
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1 April 2022	(-371
	Revenue Receipts	89,195
	Capital Receipts	74
	Recovery of Loans and Advances	238
	Public Debt	80,649
	Small Savings, Provident Funds etc.	3,620
	Reserves Funds & Sinking Funds	1,801
	Deposits Received	52,493
	Civil Advances Repaid	..
	Suspense Accounts	67,589*
	Remittances	10,451
	Contingency Fund	..
	TOTAL	3,05,740**
APPLICATION	Revenue Expenditure	1,06,406
	Capital Expenditure	11,665
	Loans Given	2,462
	Repayment of Public Debt	53,021
	Appropriation to Contingency Fund	..
	Small Savings, Provident Funds etc.	3,351
	Reserves Funds & Sinking Funds	912
	Deposits Repaid	52,108
	Civil Advances Given	..
	Suspense Accounts	66,117***
	Remittances	10,414
	Closing Cash Balance as on 31 March 2023	(-716
	TOTAL	3,05,740

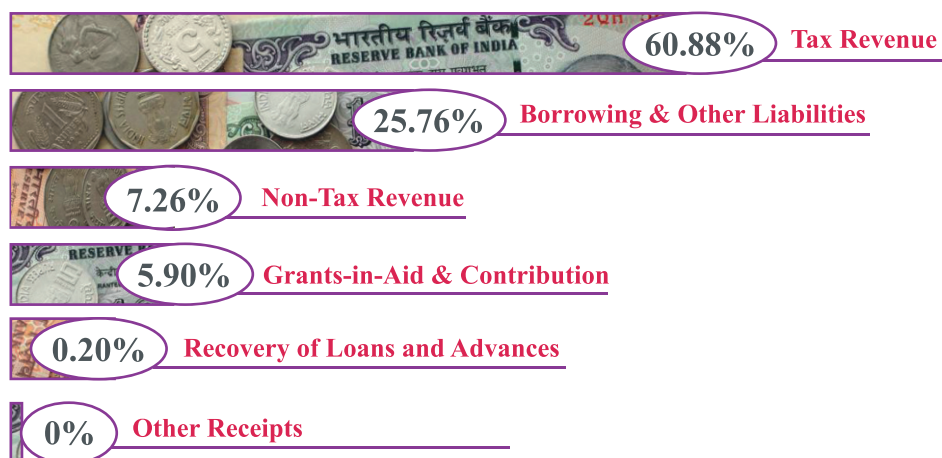
* Includes ₹ 65,834 crore on account of cash balance investment account

** Differs from total by ₹ 1 crore due to rounding

*** Includes ₹ 64,547 crore on account of cash balance investment account

1.4.4 Where the ₹ came from?

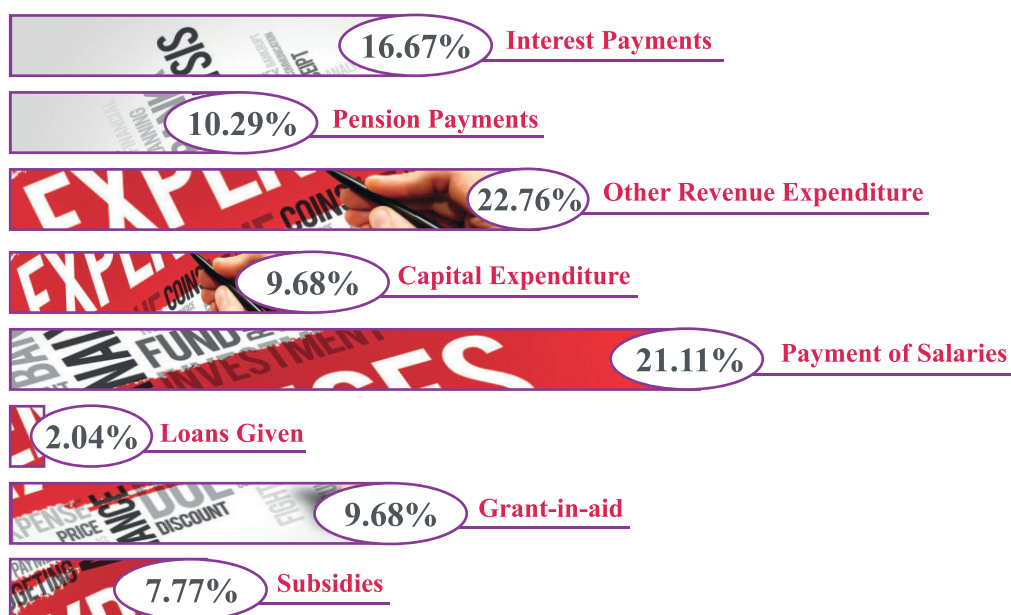
Actual Receipts



(Amount of other Receipts was negligible hence value shown as zero)

1.4.5 Where the ₹ went?

Actual Expenditure



During the year 2022-23, Revenue Deficit of ₹17,211 crore (₹20,333 crore in 2021-22) and Fiscal Deficit of ₹31,026 crore (₹31,778 crore in 2021-22) represent 1.73 *per cent* and 3.12 *per cent* of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 25.74 *per cent* of total expenditure.

What do the deficits and surpluses indicate?

DEFICIT

Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in financial management.

Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue expenditure is required to maintain the existing establishment of government and ideally, should be fully met from revenue receipts.

REVENUE DEFICIT/ SURPLUS

FISCAL DEFICIT/ SURPLUS

Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

1.5 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Haryana has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005. As per the Haryana FRBM (Amendment) Act, 2022, the State Government shall attain the fiscal targets as percentage to GSDP in vogue in that particular year as recommended by the Central Finance Commission and approved by the Government of India. The targets mentioned in the Report of the Fifteenth Finance Commission and achievements in 2022-23 as depicted in the Accounts are as follows:

Sr. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievements
1	Revenue Surplus (+)/ Deficit (-)	(-) 17,211	(+) 0.80	(-) 1.73 (not achieved)
2	Fiscal Deficit	31,026	3.50 or less	3.12 (achieved)
3	Outstanding Debt**	2,93,122	31.40 or less	29.48 (achieved)

* GSDP figure (₹ 9,94,154 crore) at current prices as per Advance Estimates is taken from the Department of Economic and Statistic Analysis, Haryana and was also available on the website of Ministry of Statistics and Programme Implementation, Govt. of India

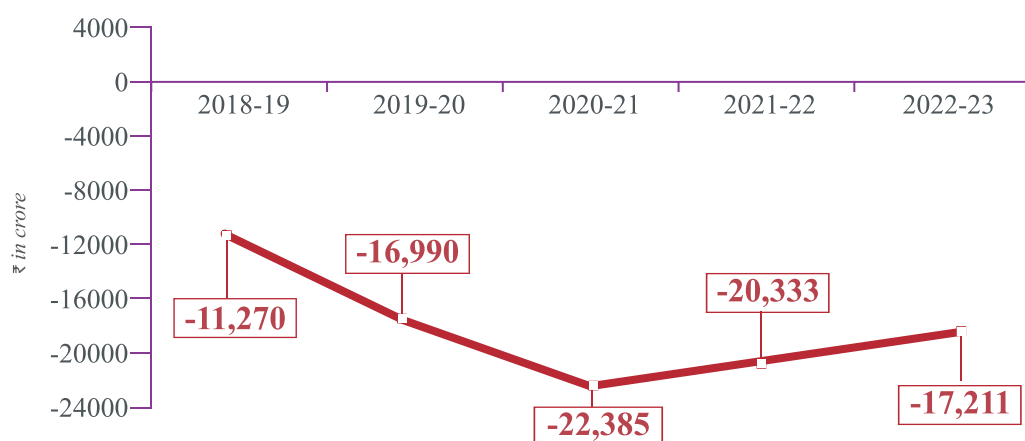
**Outstanding debt includes all debts and other liabilities but does not include ₹ 11,746 crore passed on as back to back loans by GoI in lieu of shortfall in GST Compensation vide GoI's letter No. F.No.40(1)PF-S/2021-22 dated 10 December 2021

In terms of Section 5 of the Haryana Fiscal Responsibility and Budget Management (FRBM) Act, 2005, the Government of Haryana presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2022-23.

The Revenue Deficit decreased from ₹ 20,333 crore in 2021-22 to ₹ 17,211 crore during 2022-23 and was 1.73 *per cent* of the GSDP and thus did not meet the target as per the recommendations of Fifteenth Finance Commission. Fiscal Deficit decreased by ₹ 752 crore from ₹ 31,778 crore in 2021-22 to ₹ 31,026 crore in the current year and was 3.12 *per cent* of GSDP which conform to the specified fiscal targets. Against the recommendations of the Fifteenth Finance Commission regarding reducing outstanding debt (including liabilities) to 31.40 *per cent* of GSDP by the year 2022-23, the outstanding debt (including other liabilities) stood at ₹ 2,93,122 crore as on 31 March 2023, being 29.48 *per cent* of GSDP.

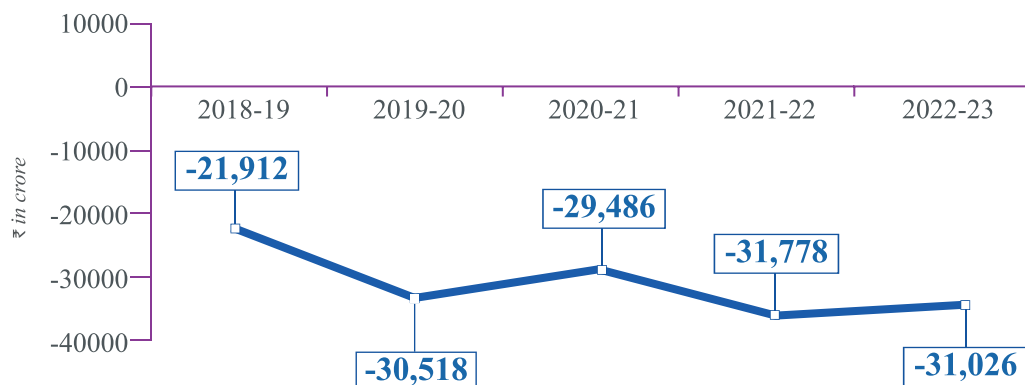
1.5.1 Trend of Revenue Deficit/ Surplus

Trend of Revenue Deficit/Surplus



1.5.2 Trend of Fiscal Deficit

Trend of Fiscal Deficit



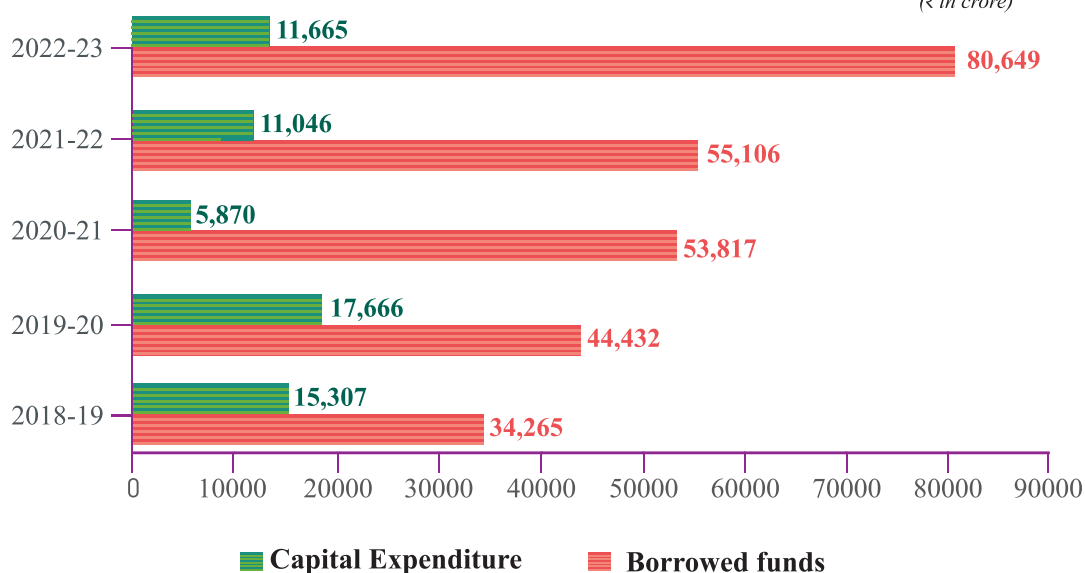
1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure	Percentage of Capital Expenditure to Borrowed Funds
2018-19	34,265	15,307	45
2019-20	44,432	17,666	40
2020-21	53,817	5,870	11
2021-22	55,106	11,046	20
2022-23	80,649	11,665	14

Borrowed funds vis-a-vis Capital Expenditure

(₹ in crore)



The Governments usually run fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 14 *per cent* of the borrowings of the current year (₹ 80,649 crore) on capital expenditure (₹ 11,665 crore) and 3 *per cent* on Loans and Advances given by the State Government (₹ 2,462 crore). It would therefore appear that balance 83 *per cent* of borrowings in the public debt (₹ 66,522 crore) was utilized to repay the principal (₹ 53,021 crore) and part of interest on public debt of previous years and to meet periodic shortfalls of revenue against expenditure in the current year.

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2022-23 were ₹ 1,20,533 crore.

2.2 Revenue Receipts

The revenue receipts of the Government comprise three components *viz.* Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

● TAX REVENUE

Comprises taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.

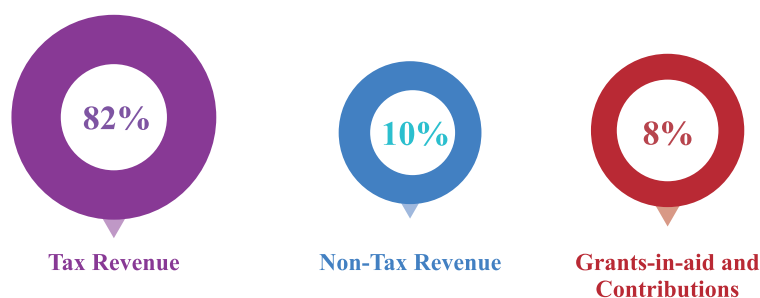
Includes interest receipts, dividends, profits, departmental receipts etc.

● NON-TAX REVENUE

● GRANTS-IN-AID

Grants-in-aid represent Central Assistance to the State Government from the Union Government. It also includes "External Grant Assistance" and "Aid, Material and Equipment" received from Foreign Government and channelized through the Union Government. In turn, the State Government also gives Grants-in-aid to institutions like Panchayati Raj Institutions, Urban Local Bodies, Autonomous Bodies etc.

Revenue Receipts



2.2.1 Revenue Receipts Components (2022-23)

Components		Actuals (₹ in crore)	Percentage to Total Revenue Receipts
A.	Tax Revenue *	73,339	82
	Goods and Services Tax	31,509	35
	Taxes on Income & Expenditure	6,876	8
	Taxes on Property & Capital Transactions	8,630	10
	Taxes on Commodities & Services	26,324	29
B.	Non-Tax Revenue	8,743	10
	Interest Receipts, Dividends and Profits	1,656	2
	General Services	448	..
	Social Services	2,620	3
	Economic Services	4,019	5
C.	Grants-in-aid & Contributions	7,113	8
	Total – Revenue Receipts	89,195	100

*Includes share of net proceeds assigned to State (received from the Government of India)

2.2.2 Trend of Revenue Receipts

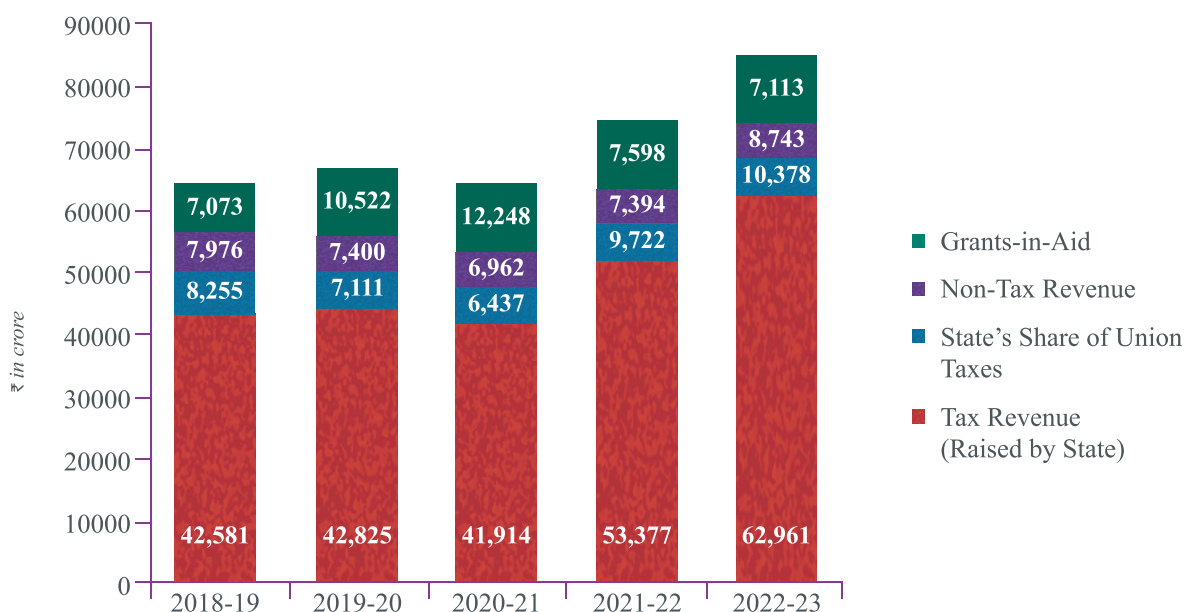
(₹ in crore)

Components	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenues (Raised by the State)	42,581 (6)	42,825 (5)	41,914 (5)	53,377 (6)	62,961 (6)
State's Share of Union Taxes/Duties	8,255 (1)	7,111 (1)	6,437 (1)	9,722 (1)	10,378 (1)
Non-Tax Revenues	7,976 (1)	7,400 (1)	6,962 (1)	7,394 (1)	8,743 (1)
Grants in Aid	7,073 (1)	10,522 (1)	12,248 (2)	7,598 (1)	7,113 (1)
Total Revenue Receipts	65,885 (9)	67,858 (8)	67,561 (9)	78,091 (9)	89,195 (9)
GSDP	7,07,126	8,31,610	7,64,872	8,95,671	9,94,154

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product). All GSDP Figures are at current prices, as per Advance Estimates intimated by Department of Economic & Statistical Analysis, Haryana

Though the GSDP increased by 11.00 *per cent* in 2022-23 as compared to previous year, growth in revenue receipts was 14.22 *per cent*. The Total tax revenue (including share of Union Taxes) increased by 16.23 *per cent*, the non-tax revenue increased by 18.24 *per cent* but the grants-in-aid decreased by 6.38 *per cent* compared to previous year.

Trend of Components of Revenue Receipts



2.3 Tax Revenue

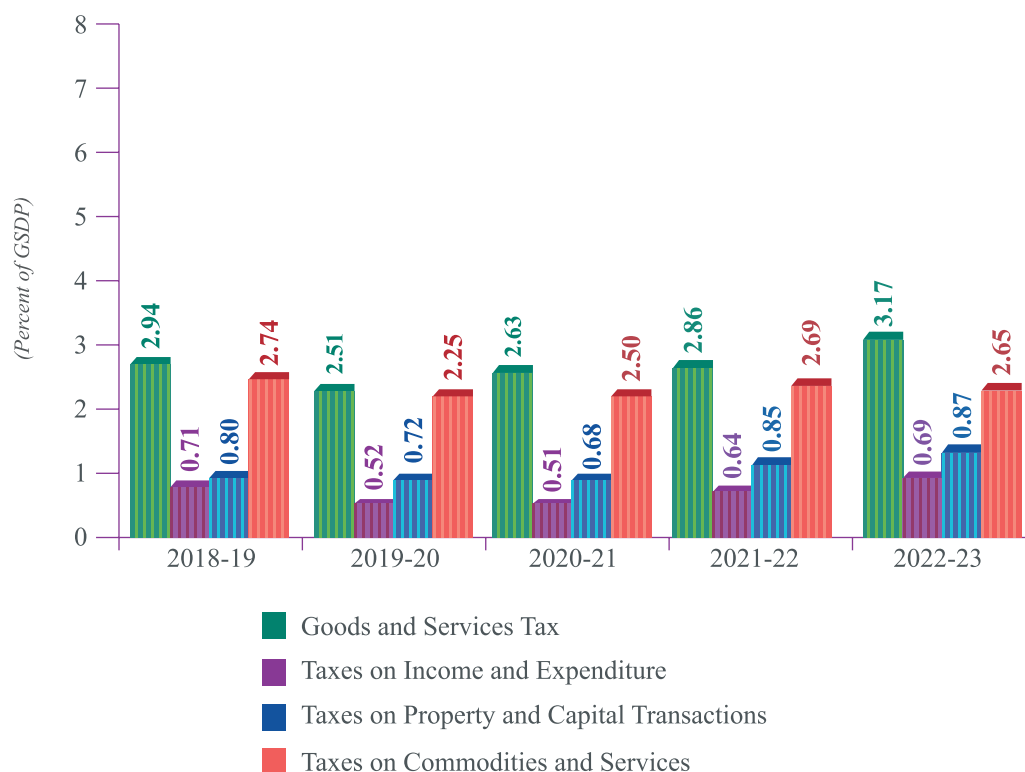
(₹ in crore)

Sector-wise Tax Revenue					
Components	2018-19	2019-20	2020-21	2021-22	2022-23
a. Goods and Services Tax	20,813 (2.94)	20,891 (2.51)	20,143 (2.63)	25,685 (2.86)	31,509 (3.17)
b. Taxes on Income and Expenditure	5,000 (0.71)	4,324 (0.52)	3,943 (0.51)	5,721 (0.64)	6,876 (0.69)
c. Taxes on Property and Capital Transactions	5,656 (0.80)	6,034 (0.72)	5,173 (0.68)	7,620 (0.85)	8,630 (0.87)
d. Taxes on Commodities and Services	19,367 (2.74)	18,687 (2.25)	19,092 (2.50)	24,073 (2.69)	26,324 (2.65)
Total Tax Revenue	50,836 (7.19)	49,936 (6.00)	48,351 (6.32)	63,099 (7.04)	73,339 (7.38)
GSDP	7,07,126	8,31,610	7,64,872	8,95,671	9,94,154

Note: Figures in parentheses represent percentage to GSDP. All GSDP Figures are at current prices, as per Advance Estimates intimated by Department of Economic & Statistical Analysis, Haryana

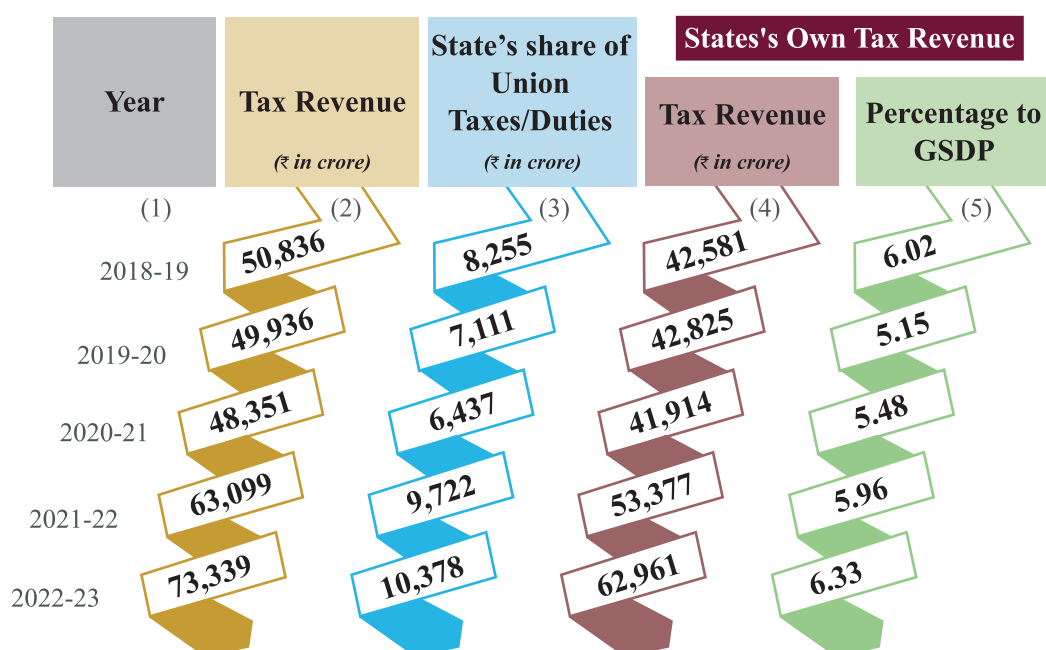
The increase in total tax revenue during 2022-23 was mainly attributable to more allocation of State's share from Government of India i.e. Corporation Tax (₹ 632 crore), Taxes on Income other than Corporation Tax (₹ 522 crore) and more collection under State Goods and Service Tax (SGST) (₹ 5,654 crore), State Excise (₹ 1,740 crore), Stamps and Registration Fees (₹ 1,009 crore) and Taxes on Vehicles (₹ 967 crore) etc.

Trend of Major Taxes in proportion to GSDP



2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes.



Following table depicts the comparative position about tax revenue received from the two sources over a period of five years:

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
State's own Tax collection	42,581	42,825	41,914	53,377	62,961
Devolution of Union Taxes	8,255	7,111	6,437	9,722	10,378
Total Tax Revenue	50,836	49,936	48,351	63,099	73,339
Percentage of State's own tax to total tax revenue	84	86	87	85	86

The proportion of State's own tax collection in overall tax revenue has increased in 2022-23 to 86 per cent from 85 per cent in 2021-22.

2.3.2 Trend in State's Own Tax collection over the past five years

(₹ in crore)

Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1.State Goods and Services Tax	18,613	18,873	18,236	22,922	28,577
2. Land Revenue	19	20	17	21	22
3. Stamp and Registration fees	5,636	6,013	5,157	7,598	8,607
4. State Excise	6,042	6,323	6,864	7,933	9,673
5. Taxes on Sales, Trade etc.	8,998	8,398	8,660	11,221	11,262
6. Taxes on Vehicles	2,908	2,916	2,495	3,265	4,231
7. Taxes on Goods and Passengers	21	16	4	6	3
8. Taxes and Duties on electricity	337	262	476	404	578
9. Other Taxes	7	4	5	6	7
Total State's own Taxes	42,581	42,825	41,914	53,376	62,960(a)

(a) Differs from actual State's Own Tax Collection by ₹ 1 crore due to rounding

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1. Taxes on Sales, Trade etc.					
Revenue collection	8,998	8,398	8,660	11,221	11,262
Expenditure on collection	151	172	207	208	267
Percentage Cost of tax collection	1.68	2.05	2.39	1.85	2.37
2. State Excise					
Revenue collection	6,042	6,323	6,864	7,933	9,673
Expenditure on collection	38	47	53	52	59
Percentage Cost of tax collection	0.63	0.74	0.77	0.66	0.61
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	2,929	2,932	2,499	3,271	4,234
Expenditure on collection	56	58	77	74	86
Percentage Cost of tax collection	1.91	1.98	3.08	2.26	2.03
4. Stamp and Registration Fees					
Revenue collection	5,636	6,013	5,157	7,598	8,607
Expenditure on collection	9	10	9	22	10
Percentage Cost of tax collection	0.16	0.17	0.17	0.29	0.12

The percentage expenditure on collection of Taxes on Sales, Trade etc. and Taxes on Vehicles, Goods and Passengers was high as compared to expenditure on collection of other taxes.

2.5 Trend in State's share of Union Taxes over the past five years

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Central Goods and Services Tax (CGST)	2,038	2,018	1,907	2,763	2,933
Integrated Goods and Services Tax (IGST)	163	..	..	..	..
Corporation Tax	2,871	2,425	1,947	2,846	3,479
Taxes on Income other than Corporation Tax	2,114	1,900	1,996	2,875	3,397
Other Taxes on Income and Expenditure	15	..	..	..	..
Taxes on Wealth	1	..	..	1	..
Customs	585	451	338	709	408
Union Excise Duties	389	313	216	390	128
Service Tax	75	..	28	128	16
Other Taxes and Duties on Commodities and Services	4	4	5	10	17
<i>State's share of Union Taxes/Duties</i>	8,255	7,111	6,437	9,722	10,378
Total Tax Revenue	50,836	49,936	48,351	63,099	73,339
Percentage of State's share of Union Taxes to Total Tax Revenue	16	14	13	15	14

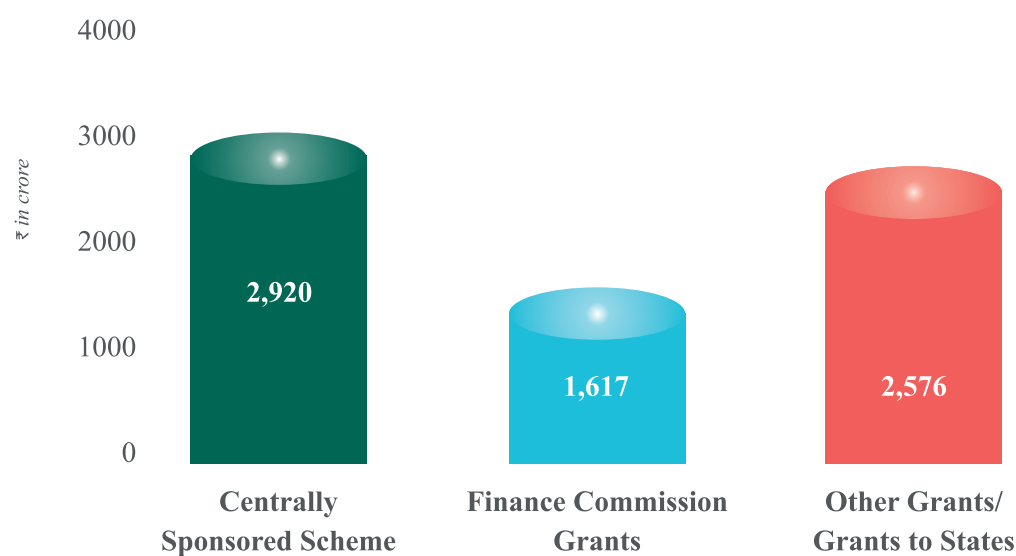
The percentage State's share of Union Taxes to total Tax Revenue of Government of Haryana ranged between 13 to 16 *per cent* during 2018-19 to 2022-23.

2.6 Grants-in-aid

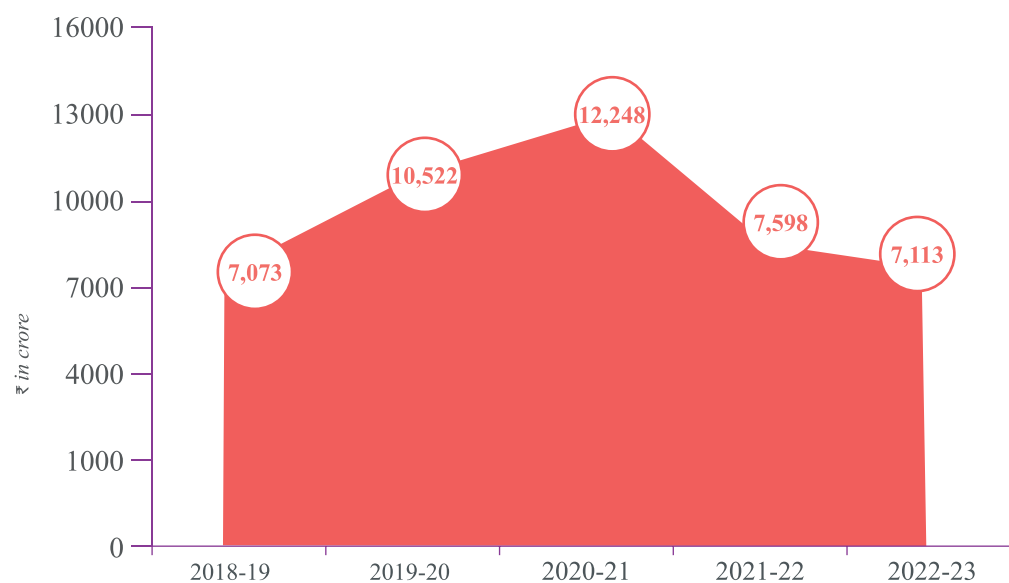
Grants-in-aid represent assistance from Government of India and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes besides State Grants recommended by the Finance Commission.

Total receipts during 2022-23 under Grants -in-aid were ₹ 7,113 crore as shown below:

Grants-in-Aid

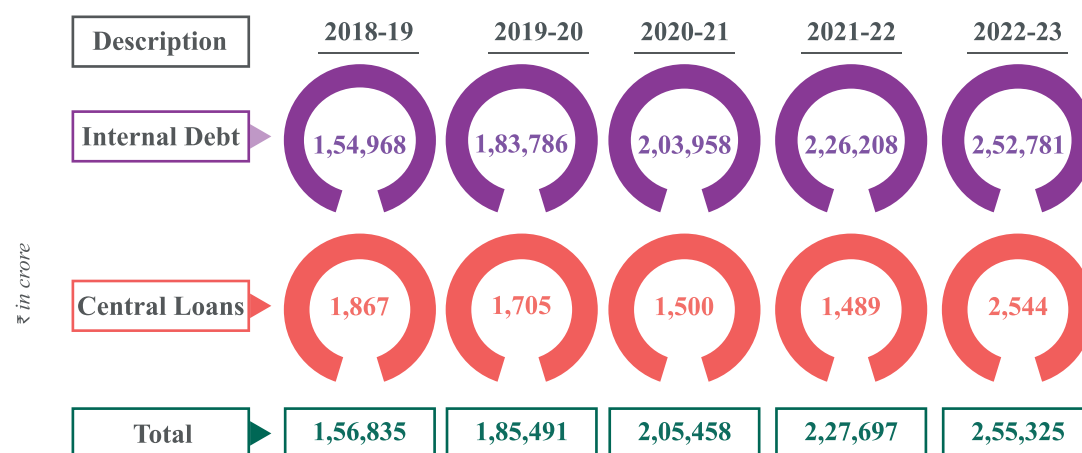


Trend of Grants-in-aid



2.7 Public Debt

Trend of position of Public Debt over the past five years:



Note: Central Loans do not include back to back loans by GoI in lieu of shortfall in GST Compensation vide GoI's letter No. F. No. 40(1)PF-S/2021-22 dated 10 December 2021 (₹ 4,352 crore during 2020-21 and ₹ 11,746 crore during 2021-22 and 2022-23)

During the year 2022-23, forty-three loans totalling ₹ 45,158 crore were raised from the open market at interest rates varying between 7.15 *per cent* to 7.97 *per cent* and the same are redeemable during the period between 2027-2042. In addition, the State Government raised loans of ₹ 12,866 crore from the Financial Institutions and ₹ 221 crore from Other Loans. An amount of ₹ 21,134 crore was obtained through Ways and Means Advances from the Reserve Bank of India. Thus, the total Internal Debt raised by the Government during the year 2022-23 aggregated to ₹ 79,379 crore. The Government also received ₹ 1,270 crore from Government of India as Loans and Advances. However, Internal Debt amounting to ₹ 52,806 crore was repaid by the Government during the year. The repayment of GoI Loans and Advances made during the year was to the tune of ₹ 215 crore.

Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is recurring in nature, used to meet the day-to-day running of the organization and is intended to be met from revenue receipts. Capital Expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

GENERAL SERVICES

Includes Justice, Police, Jail, Public Works, Interest and Pension etc.

Includes Education, Health & Family Welfare, Water Supply and Welfare of Scheduled Castes, Scheduled Tribes etc.

SOCIAL SERVICES

ECONOMIC SERVICES

Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries and Transport etc.

3.2 Revenue Expenditure

The shortfall of Revenue Expenditure against Budget Estimates as per Appropriation Accounts during the past five years is given on next page:

Year	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates (BE)	91,072	1,00,755	1,13,664	1,34,262	1,23,907
Actuals	77,365	85,180	90,671	99,441	1,06,853
Gap	13,707	15,575	22,993	34,821	17,054
Percentage of Gap against BE	15	15	20	26	14

(Source: Appropriation Accounts of respective years)

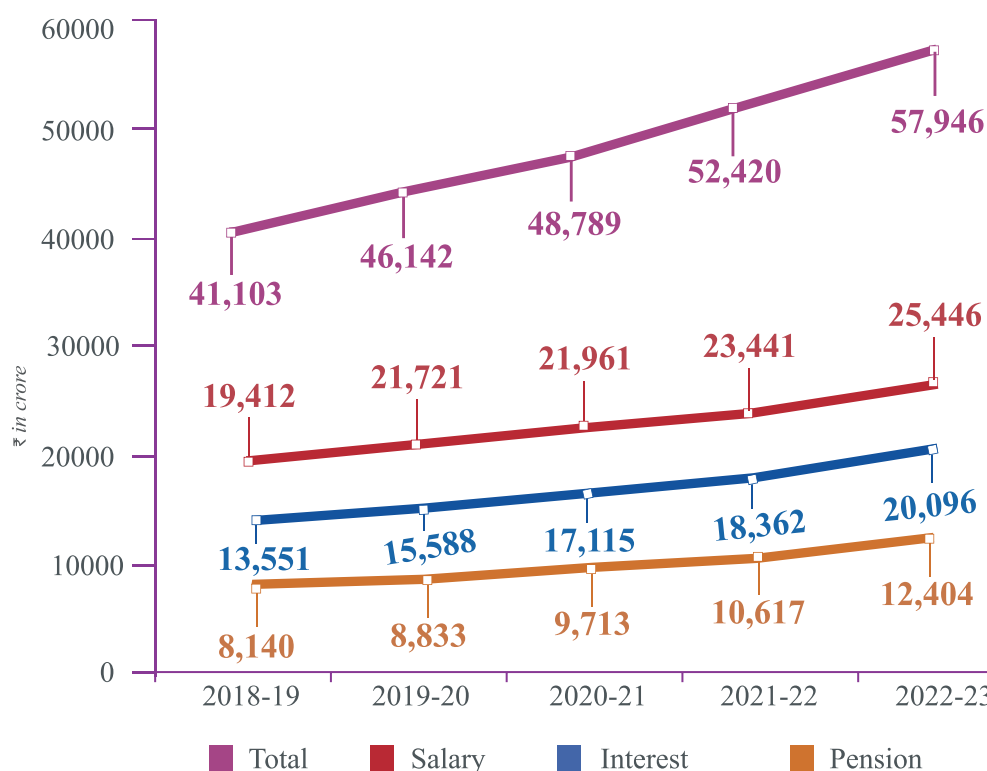
3.2.1 Committed Revenue Expenditure

Committed Revenue Expenditure includes expenditure on Salaries, Interest Payments and Pensions. Around 54 *per cent* of the total Revenue Expenditure during 2022-23 was incurred on committed expenses viz. on Salaries (₹ 25,446 crore), Interest Payment (₹ 20,096 crore) and Pensions (₹ 12,404 crore).

Every year, it showed increase over previous year as given below:

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Expenditure on Salaries	19,412	21,721	21,961	23,441	25,446
Expenditure on Interest Payments	13,551	15,588	17,115	18,362	20,096
Expenditure on Pensions	8,140	8,833	9,713	10,617	12,404
Total	41,103	46,142	48,789	52,420	57,946

Trend of Committed Revenue Expenditure



The position of Committed and Uncommitted Revenue Expenditure in comparison to Revenue Receipts and Revenue Expenditure over the last five years is depicted below:

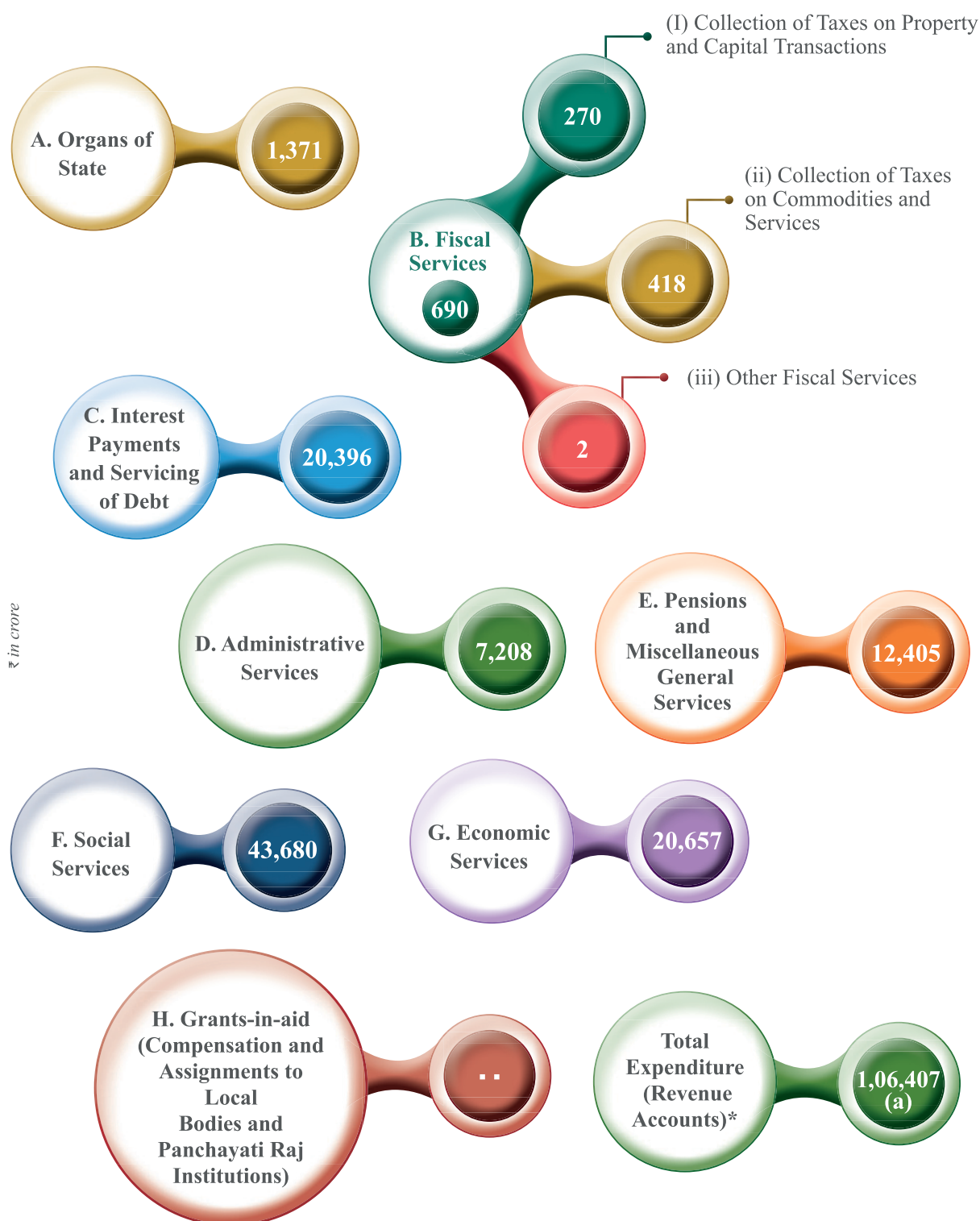
(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total Revenue Expenditure	77,155	84,848	89,946	98,425	1,06,406
Committed Revenue Expenditure #	41,103	46,142	48,789	52,420	57,946
Uncommitted Revenue Expenditure	36,052	38,706	41,157	46,005	48,460
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	53	54	54	53	54
Revenue Receipts	65,885	67,858	67,561	78,092	89,195
Percentage of Committed Expenditure to Revenue Receipts	62	68	72	67	65

Committed Revenue Expenditure includes expenditure on Salaries, Interest Payments and Pensions

It may be seen that the Uncommitted Revenue Expenditure available for implementation of various schemes has increased by 34 *per cent* from ₹ 36,052 crore in 2018-19 to ₹ 48,460 crore in 2022-23. The total Revenue Expenditure increased by 38 *per cent* from ₹ 77,155 crore in 2018-19 to ₹ 1,06,406 crore in 2022-23 and Committed Revenue Expenditure increased by 41 *per cent* over the same period, leaving the Government with lessor flexibility in development spending.

3.2.2 Sectoral Distribution of Revenue Expenditure (2022-23)



* Net, after deducting recoveries

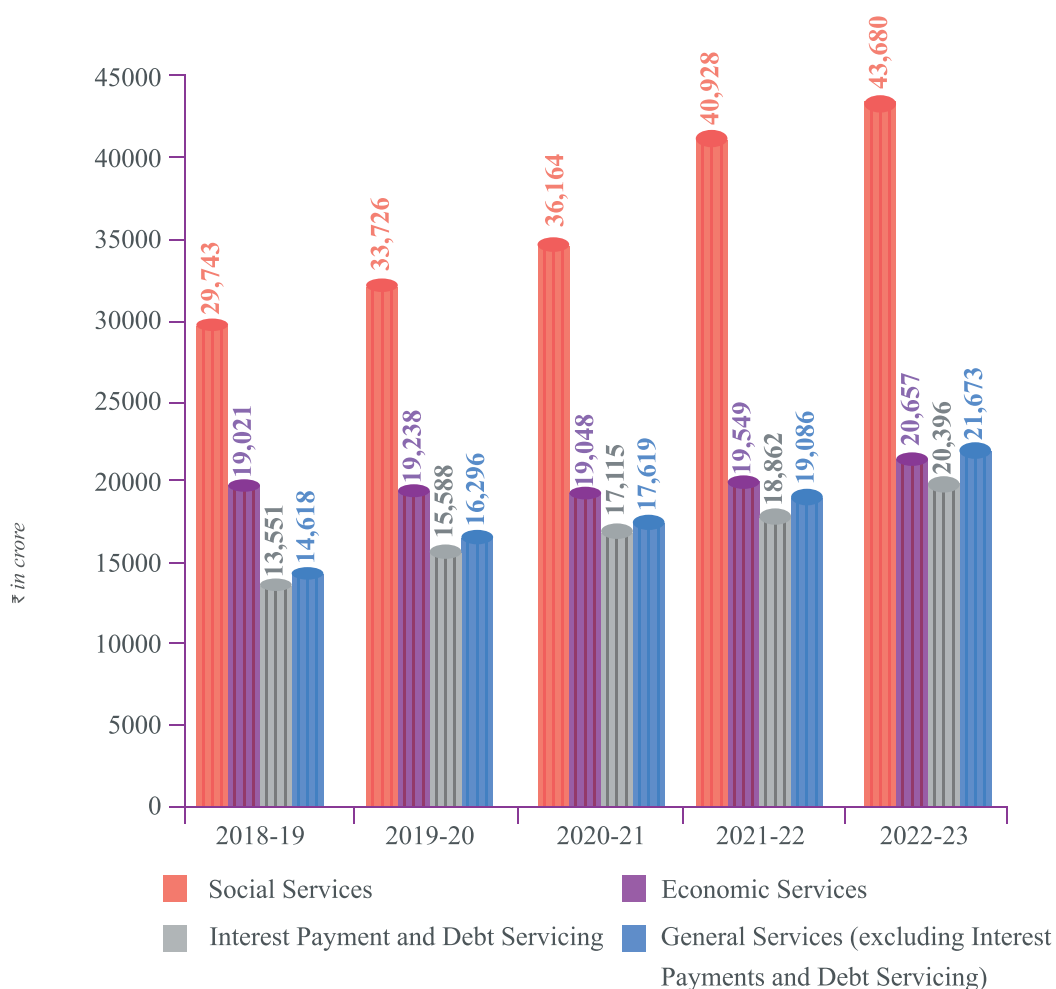
(a) Differs from actual by ₹ 1 crore due to rounding

3.2.3 Major Components of Revenue Expenditure 2018-19 to 2022-23

(₹ in crore)

Components	2018-19	2019-20	2020-21	2021-22	2022-23
Social Services	29,743	33,726	36,164	40,928	43,680
Economic Services	19,021	19,238	19,048	19,549	20,657
Interest Payments and Debt Servicing	13,551	15,588	17,115	18,862	20,396
General Services (excluding expenditure on Interest Payments and Debt Servicing)	14,618	16,296	17,619	19,086	21,673

Trend of Major Components of Revenue Expenditure



3.3 Capital Expenditure

Capital Expenditure is essential for sustaining the growth. Capital Expenditure of ₹ 11,665 crore (1 per cent of GSDP) during 2022-23 was less than the Budget Estimates by ₹ 11,407

crore. The growth in Capital Expenditure has not kept pace with the growth in GSDP since 2018-19 as is evident from the table below:

(₹ in crore)

S. No.	Components	2018-19	2019-20	2020-21	2021-22	2022-23
1	Budget Estimates (B.E.)*	19,573	19,563	14,055	14,028	23,072
2	Actual Capital Expenditure (#)	15,307	17,666	5,870	11,046	11,665
3	Percentage of Actual Capital Expenditure to B.E.	78	90	42	79	51
4	Percentage of Yearly Growth in Capital Expenditure	13	15	(-)67	88	6
5	GSDP	7,07,126	8,31,610	7,64,872	8,95,671	9,94,154
6	Percentage of Yearly Growth in GSDP	16	18	(-)8	17	11

(*) Figures are as per Appropriation Accounts including recoveries taken in reduction of expenditure

(#) Does not include expenditure on Loans and Advances

3.3.1 Sectoral Distribution of Capital Expenditure

During 2022-23, the Government spent ₹ 1,625 crore on various Irrigation projects (₹ 870 crore on Major Irrigation and ₹ 755 crore on Medium Irrigation). Apart from the above, Government spent ₹ 3,645 crore on Construction of Roads and Bridges and invested ₹ 228 crore in Government Companies and Co-operative Institutions. During the year, share capital amounting to ₹ 74 crore was redeemed by Co-operative Banks and Societies.

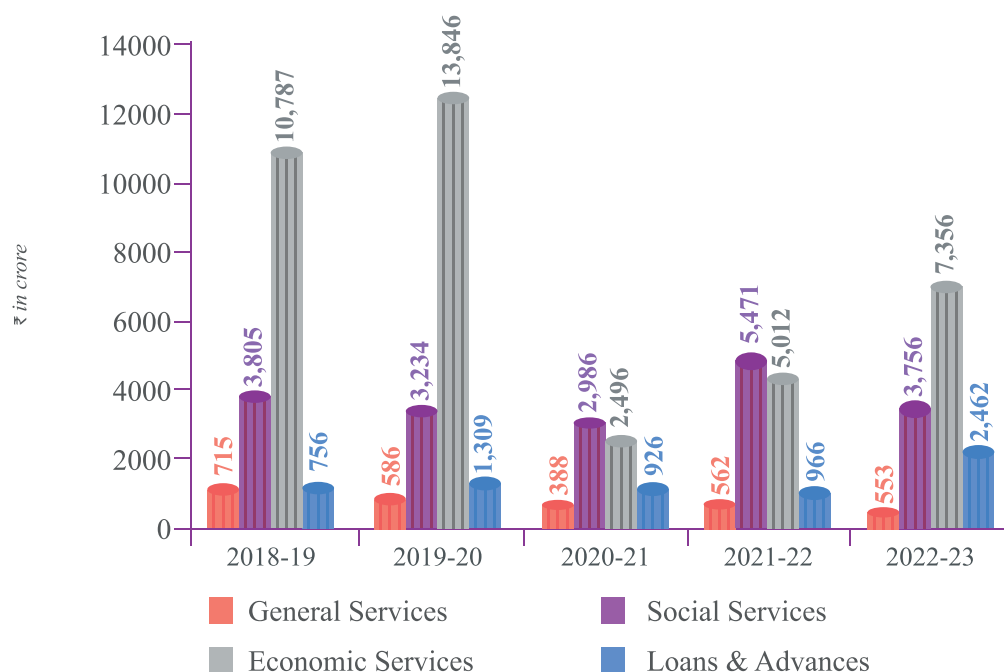
3.3.2 Sectoral Distribution of Capital Expenditure over the past five years

(₹ in crore)

Sector	2018-19	2019-20	2020-21	2021-22	2021-22
General Services	715 (4)	586 (3)	388 (6)	562 (5)	553 (4)
Social Services	3,805 (24)	3,234 (17)	2,986 (44)	5,471 (45)	3,756 (27)
Economic Services	10,787 (67)	13,846 (73)	2,496 (37)	5,012 (42)	7,356 (52)
Loans and Advances	756 (5)	1,309 (7)	926 (13)	966 (8)	2,462 (17)
Total Capital Expenditure	16,063	18,975	6,796	12,011	14,127

Note: Figures in parentheses represent percentage to Total Capital Expenditure

Trend of Sectoral Distribution of Capital Expenditure



3.3.3. Sectoral Distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of Capital and Revenue Expenditure over the past five years is illustrated below:

(₹ in crore)

S. No.	Sector	Section	2018-19	2019-20	2020-21	2021-22	2022-23
1	General Services	Capital	715	586	388	562	553
		Revenue	28,169	31,884	34,734	37,948	42,069
2	Social Services	Capital	3,805	3,234	2,986	5,471	3,756
		Revenue	29,743	33,726	36,164	40,928	43,680
3	Economic Services	Capital	10,787	13,846	2,496	5,012	7,356
		Revenue	19,021	19,238	19,048	19,549	20,657
4	Grants-in-aid and Contributions	Capital	NA*	NA*	NA*	NA*	NA*
		Revenue	222	..	..	..	..

*Not Applicable

Note : Grants-in-aid given by the State Government to various institutes/agencies (under Revenue Expenditure) are being booked under respective Major heads (concerning the schemes)

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2022-23

(₹ in crore)

S. No.	Nature of Expenditure	Original Grant	Supplement-ary Grant	Total Budget	Actual Expenditure	Savings(-) Excess(+)
1.	Revenue Voted <i>Charged</i>	96,238 21,424	6,183 61	1,02,421 21,485*	86,466 20,387	(-)15,955 (-)1,098
2.	Capital Voted <i>Charged</i>	41,488 110	728 ..	42,216 110	24,343 33	(-)17,873 (-)77
3.	Public Debt <i>Charged</i>	35,052	18,536	53,588	53,021	(-)567
4.	Loans and Advances Voted	1,117	172	1,289	1,037	(-)252
	Total Voted <i>Charged</i>	1,38,843 56,586	7,083 18,597	1,45,926 75,183*	1,11,846 73,441*	(-)34,080 (-)1,742

*Differs from Total Budget/Actual Expenditure by ₹ 1 crore due to rounding

4.2 Trend of Savings / Excess during the past five years

(₹ in crore)

Savings(-) Excess(+)					
Year	Revenue	Capital	Public Debt	Loan & Advances	Total
2018-19	(-) 13,707	(-) 3,325	(-) 2,082	(-) 1,256	(-) 20,370
2019-20	(-) 15,575	(-) 6,164	(-) 4,482	(-) 373	(-) 26,594
2020-21	(-) 185	(+) 1,332	(-) 3,484	(+) 183	(-) 2,154
2021-22	(+) 17,729	(+) 1,261	(-) 2,688	..	(+) 16,302
2022-23	(-) 17,053*	(-) 17,950*	(-) 567*	(-) 252*	(-) 35,822*

*excluding Surrender (by way of Re-appropriation)

4.3 Significant Savings

Substantial savings under a grant indicate either non-implementation or slow implementation of certain schemes/programmes.

All grants with significant net savings ($\geq 10\%$ of the total budget estimates) during 2022-23 are given below:

(₹ in crore)

Grant No.	Nomenclature	Percentage of Total Budget Estimates	Amount of Saving
1	Vidhan Sabha	14	13
2	Governor and Council of Ministers	11	24
3	General Administration/Elections	38	382
4	Revenue/Excise and Taxation	25	655
5	Home/ Prisons/Home Guard and Civil Defence/Administration of Justice (High Court/Prosecution/AGOT/Legal Services Authority)	18	1,626
7	Loans and Advances by State Government	20	252
10	Mines and Geology/Agriculture/Horticulture/Animal Husbandry and Dairy Development/Fisheries/Forest and Wild Life/Ecology and Environment	30	2,065
11	Food and Supplies/Co-operation	35	6,447
12	Education (Higher/Secondary/Elementary)/Technical Education/Women and Child Development	16	3,922
13	Sports and Youth Welfare/Art and Culture/Tourism	30	251
14	Health/DMER/AYUSH/ESI/FDA	17	1,591
15	Labour/Employment/Skill Development and Industrial Training	41	862
16	Welfare of SCs and BCs/Social Justice and Empowerment/ Welfare of Ex-Servicemen	10	1,007
17	Buildings & Roads/Transport/Civil Aviation	16	1,561
18	Information and Publicity/Electronics and Information Technology/Printing and Stationery	34	244
19	Irrigation/Industries and Commerce/MSME/Supplies and Disposals/Power and Renewable Energy/Science and Technology	18	2,718
20	Urban Development (Town and Country Planning/Urban Estates)/Local Government (ULB and Fire Services)/Rural and Community Development (Rural Development/Development and Panchayats)/Public Health Engineering Department	47	9,551

The huge savings under Urban Development (Town and Country Planning/Urban Estates)/Local Government (ULB and Fire Services)/Rural and Community Development (Rural Development/Development and Panchayats)/Public Health Engineering Department, Food and Supplies/ Co-operation, Education (Higher/Secondary/Elementary)/Technical Education/ Women and Child Development and Irrigation/Industries and Commerce/MSME/Supplies and Disposals/Power and Renewable Energy/Science and Technology are on account of schemes which though approved by the legislature have been given lesser priority during implementation. Further, the savings can also be attributed to either inflated budget estimation or the Government's desire to keep its fiscal deficit within the ceiling.

During 2022-23, Supplementary grants totalling ₹ 25,680 crore (13.86 *per cent* of total expenditure of ₹ 1,85,288) proved to be unnecessary in certain cases. A few instances where there were savings at the end of the year even against original allocation are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
3	2051-Public Service Commission 103-Staff Selection Commission 99-Establishment	Revenue	152	75	132
12	2202-General Education 01-Elementary Education 112-National Programme of Mid-Day Meals in Schools 99-Mid-Day Meal for Primary School Children	Revenue	321	60	310
12	2202- General Education 03- University and Higher Education 103- Government Colleges and Institutes 98-Government Colleges	Revenue	466	148	390
12	2202- General Education 03- University and Higher Education 104- Assistance to Non-Government Colleges and Institutes 99-Grant-in-aid to Non-Government Colleges	Revenue	470	118	470
12	2203- Technical Education 105- Polytechnics 59-Development of Government Polytechnics (98-Establishment Expenses)	Revenue	322	100	282
14	2210- Medical and Public Health 01- Urban Health Services-Allopathy 102- Employees State Insurance Scheme 98- District Staff (98 Establishment Expenses)	Revenue	308	54	289

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
14	4210- Capital Outlay on Medical and Public Health 01- Urban Health Services 110- Hospitals and Dispensaries 99-Building Renamed as Infrastructure Administrative Expenses	Capital	300	75	262
16	2235- Social Security and Welfare 60- Other Social Security and Welfare Programmes 789- Special Component Plan for Scheduled Castes 99-Old Age Samman Allowance for Scheduled Castes Widows	Revenue	1200	28	1067
17	3054- Roads and Bridges 04- District and Other Roads 337- Road works 98-Rural Roads	Revenue	400	40	328
17	2059- Public Works 80- General 001- Direction and Administration 96-Execution	Revenue	440	10	392
20	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	Revenue	950	660	711

Chapter V

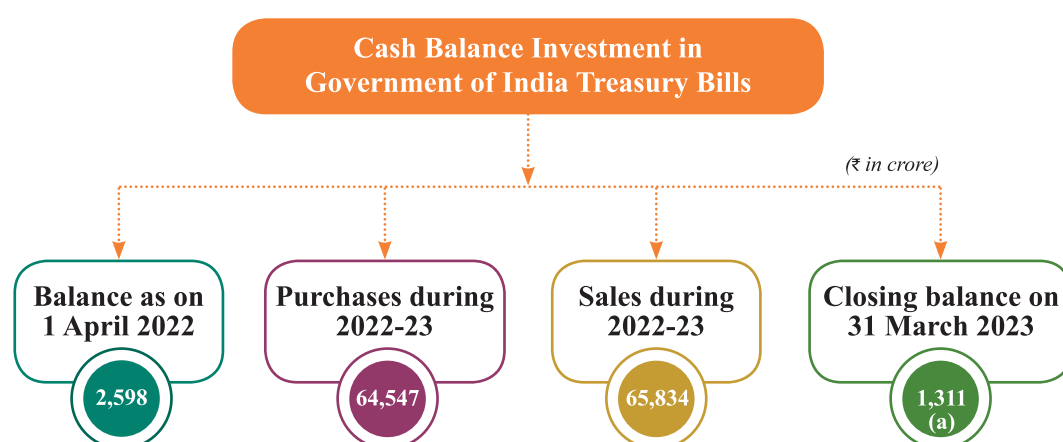
Assets and Liabilities

5.1 Assets

The existing forms of accounts do not clearly depict valuation of Government Assets like Land, Building etc. except the value in the year of acquisition/purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹ 38,020 crore at the end of the year of 2022-23. However, dividends received during the year were ₹ 192 crore (i.e. 0.50 *per cent* on total investment). During 2022-23, investments increased by ₹ 154 crore (net) and dividend income decreased by ₹ 816 crore.

Cash Balance with RBI stood at ₹ (-) 371 crore on 1 April 2022 and decreased to ₹ (-) 716 crore at the end of March 2023. In addition, Government had invested an amount of ₹ 64,547 crore on 102 occasions in 14 days Treasury Bills and rediscounted Treasury Bills worth ₹ 65,834 crore on 133 occasions during 2022-23. The position of investment during the year 2022-23 is depicted in the table given below:



(a) Differs from actual Cash Balance Investment by ₹ 1 crore due to rounding

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature from time to time.

Details of the Public Debt and Total Liabilities of the State Government for the last five years are as under:

Year	Public Debt (₹ in crore)	Per cent of GSDP	Public Account* (₹ in crore)	Per cent of GSDP	Total Liabilities (₹ in crore)	Per cent of GSDP
2018-19	1,56,835	22	27,381	4	1,84,216	26
2019-20	1,85,491	22	30,071	4	2,15,562	26
2020-21	2,05,458	27	33,250	4	2,38,708	31
2021-22	2,27,697	25	36,254	4	2,63,951	29
2022-23	2,55,325	26	37,798	4	2,93,123	29

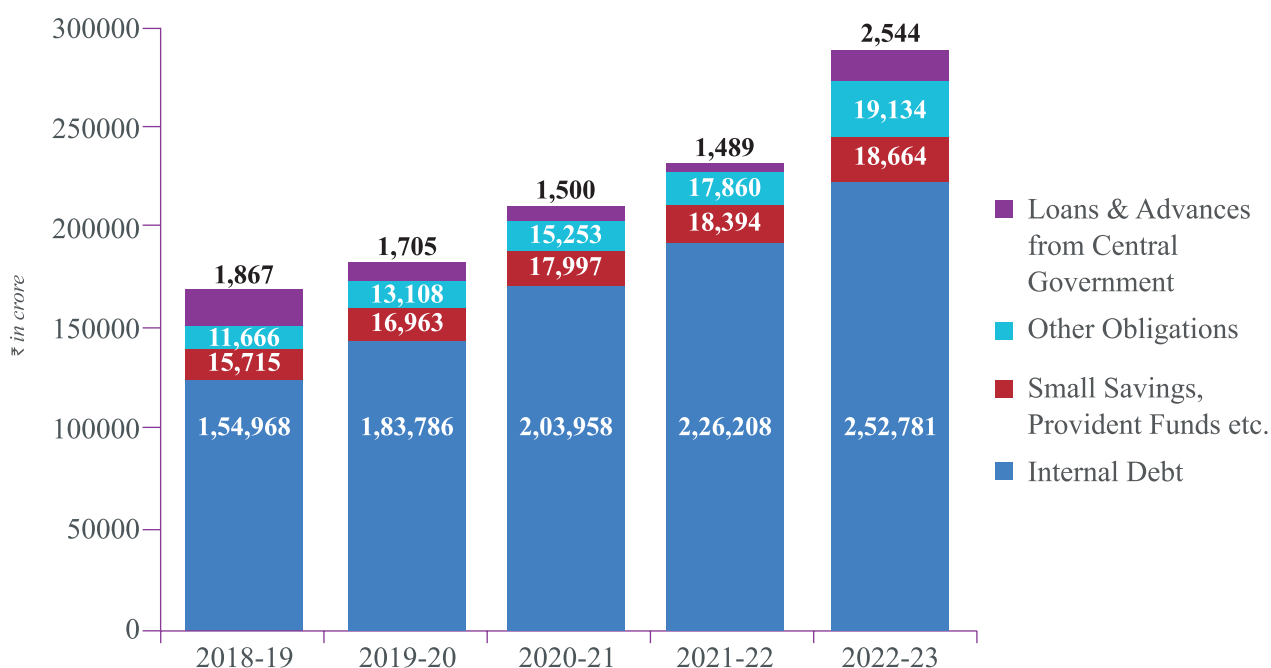
*Excludes suspense and remittance balances.

Note: 1. Public Debt does not include back to back loans by GoI in lieu of shortfall in GST Compensation vide GoI's letter No. F. No. 40(1)PF-S/2021-22 dated 10 December 2021 (₹ 4,352 crore during 2020-21 and ₹ 11,746 crore during 2021-22 and 2022-23)

2. Figures are progressive balance to end of the year

Public Debt and Other Liabilities showed a net increase of ₹ 29,172 crore (11 per cent) in 2022-23 over the previous year.

Trend in Government Liabilities



5.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies etc. from the market and financial institutions for implementation of various schemes and programmes. These Guarantees are contingent liability on the Consolidated Fund of the State in case of default in the re-payment of loan capital and payment of interest thereon raised by the respective entities for whom the Guarantee was extended and are projected outside the State Budget. The position of Guarantees extended by the State Government for the last five years is given below:

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2018-19	20,654	18,220*	NA**
2019-20	22,560	20,738*	NA**
2020-21	25,492	23,053*	NA**
2021-22	30,579	24,343*	NA**
2022-23	30,926	23,058*	NA**

* Inclusive of Principal and Interest

** Not Available

Note: Details are available at Statement No. 20 of Finance Accounts and these are based on information received from the State Government, Finance Department

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

As on 31 March 2023, no adverse balances are appearing in the books of accounts.

6.2 Loans and Advances given by the State Government

Total Loans and Advances given by the State Government at the end of 2022-23 were ₹ 10,574 crore. Out of these, Loans and Advances to Government Corporation/Companies, Non-Government Institutions and Local Bodies amounted to ₹ 10,439 crore. Recovery of principal aggregating to ₹ 1,228 crore was in arrears at the end of 2022-23. The information relating to recovery of interest in arrear was not made available by the State Government. During 2022-23, ₹ 238 crore was received towards repayment of loans and advances (including ₹ 120 crore in respect of Power Distribution Companies), out of which ₹ 77 crore relates to repayment of loans to Government Servants. Effective steps to recover the outstanding loans would help the Government improving its fiscal position.

6.3 Financial Assistances to Local Bodies and Others

Grants-in-aid given to Local Bodies, Autonomous Bodies etc. increased from ₹ 10,078 crore in 2018-19 to ₹ 11,674 crore in 2022-23. Grants to Zilla Parishads (Panchayati Raj Institutions) and Municipalities/Municipal Councils (₹ 3,900 crore) represent 33 *per cent* of total grants given during the year.

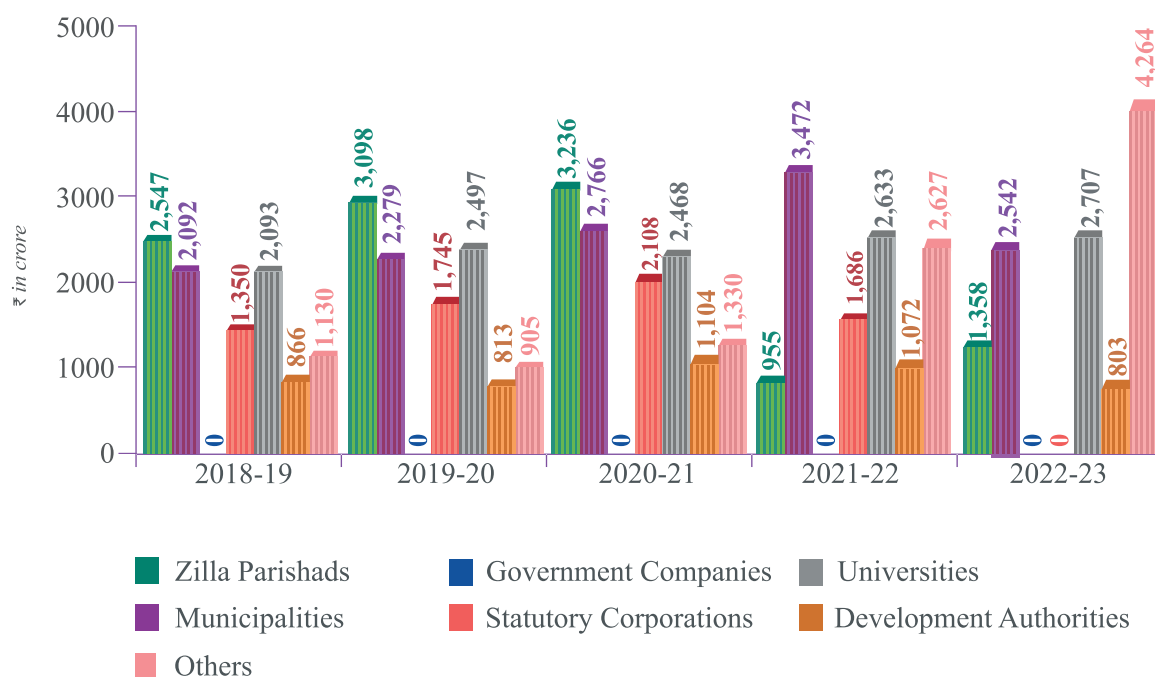
Details of Grants-in-aid for the past 5 years are as under:

(₹ in crore)

S. No.	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Zilla Parishads	2,547	3,098	3,236	955	1,358
2	Municipalities	2,092	2,279	2,766	3,472	2,542
3	Government Companies	..	..	..	..	..
4	Statutory Corporations	1,350	1,745	2,108	1,686	..
5	Universities	2,093	2,497	2,468	2,633	2,707
6	Development Authorities	866	813	1,104	1,072	803
7	Others	1,130	905	1,330	2,627	4,264
	Total	10,078	11,337	13,012	12,445	11,674(a)

(a) Differs from actual Total Grants-in-aid by ₹1 crore due to rounding

Grants-in-aid Given



Details of Grants-in-aid given for Creation of Assets for the past 5 years are as under:

(₹ in crore)

S. No	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Zilla Parishads	2,336	2,991	3,105	868	854
2	Municipalities	1,028	1,387	2,188	2,482	2,113
3	Government Companies	..	..	..	..	..
4	Statutory Corporations	43	16	21	409	..
5	Universities	183	173	38	94	264
6	Development Authorities	143	156	151	175	297
7	Others	142	140	206	118	251
	Total	3,875	4,863	5,709	4,146	3,779(a)

(a) Differs from actual Total Grants-in-aid by ₹1 crore due to rounding

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2022	As on 31 March 2023	Net increase(+) / decrease (-)
Cash Balance	(-) 371	(-) 716	(-) 345
Investment from Cash Balance (GOI Treasury Bills)	2,598	1,310	(-) 1,288
Investment from Earmarked Fund Balances	2,715	3,236*	521*
(a) Sinking Fund	1,284	1,692	408
(b) Guarantee Redemption Fund	1,429	1,541	112
(c) Other Funds	2	2	..
Interest realized during the year	25	4	(-) 21

(a) Differs from total of (a+b+c) by ₹1 crore due to rounding

State Government had a negative closing cash balance at the end of 31 March 2023. Interest receipt on the investment of cash balance has decreased by 84 *per cent* from ₹ 25 crore in 2021-22 to ₹ 4 crore in 2022-23.

6.5 Reconciliation of Receipts and Expenditure

To exercise effective control on expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Controlling Officers are required to reconcile receipts and expenditure of Government with the figures accounted for by the PAG (A&E), Haryana. During the year, receipts amounting to ₹ 89,268.60 crore (100 *per cent* of total Revenue and Capital receipts) and expenditure amounting to ₹ 1,18,071.17 crore (100 *per cent* of total Revenue and Capital expenditure) were reconciled by the State Government.

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2022-23 present the transactions of Government of Haryana for the period 1 April 2022 to 31 March 2023. The accounts of receipts and expenditure of the Government of Haryana have been compiled based on the initial accounts rendered by 24 Treasuries, 117 Public Works Divisions (59 Building and Roads, 58 Public Health Engineering), 86 Irrigation Divisions, 40 Forest Divisions, 38 Pay and Accounts offices and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts remained excluded at the end of the Financial Year

6.7 Unadjusted Abstract Contingent (AC) Bills

No moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, when money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads without supporting documents. Further, DDOs are required to present Detailed Countersigned Contingent (DCC) Bills containing vouchers in support of final expenditure to the PAG (A&E), within one month from the date of completion of the purpose for which the advance was drawn.

Detail of unadjusted AC Bills, as on 31 March 2023 pending submission of DCC bills are given below:

Year	Unadjusted AC Bills	
	Number	Amount (₹ in crore)
Upto 2021-22	223	25.34
2022-23	492	280.39
Total	715	305.73

6.8 Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 796.15 crore (credit) under two heads (8658 and 8782) as on 31 March 2023.

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

6.9 Utilization Certificates (UCs) for Grants-in-Aid not received

In terms of Rule 8.14 of the Punjab Financial Rules, Volume-I (as applicable to Haryana State), Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have been utilised.

The position of outstanding UCs as on 31 March 2023 is as under: -

Year *	Number of UCs outstanding	Amount (₹ in crore)
Upto 2021-22	1,965	11,176.39
2022-23	695	6,800.26
Total	2,660	17,976.65

* The year mentioned above relates to "Due Year" i.e. within 12 months of closure of financial year of actual drawal

6.10 National Pension System (NPS)

The State Government employees recruited on or after 01 January 2006 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance and 14 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2022-23, total contribution to the NPS was ₹ 2,325.15 crore (Employees' contribution: ₹ 1,004.06 crore and Government's contribution: ₹ 1,321.09 crore). The Government transferred ₹ 2,343.02 crore pertaining to NPS under the Public Account (Major Head 8342-117 Defined Contribution Pension Scheme for Government Employees) for payment to the designated fund manager through the National Securities Depository Limited (NSDL). This includes an amount of ₹ 18.67 crore for previous year, leaving balance of ₹ 0.80 crore at the end of the year 2022-23.

6.11 Transfer of Funds to Personal Deposit (PD) Accounts

PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits.

Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund. For other PD accounts (opened from sources other than Consolidated Fund), if any PD Account is not operated upon for a period of three years, the same shall be closed. Administrators of PD accounts are required to reconcile/verify their balances with the Treasury figures and submit annual verification certificate to PAG (A&E) office through Treasury Officer. But, these instructions are not being complied with by the State Government.

During 2022-23, an amount of ₹ 2,283.71 crore was transferred to these PD Accounts from sources other than the Consolidated Fund of the State.

Details of PD accounts as on 31 March 2023 are given below:

(₹ in crore)

Opening Balance as on 1 April 2022		Addition during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
159	3,719.86	2	2,283.71	8	2,276.91	153	3,726.66

6.12 Status of Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 11 Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2023 in these funds was ₹ 10,258.96 crore. Out of which ₹ 6,554.17 crore was under interest bearing Reserve Funds and ₹ 3,704.79 crore under Non-Interest bearing Reserve Funds.

6.12.1 Reserve Funds bearing Interest

6.12.1(a) State Disaster Response Fund (SDRF)

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-‘8121 General and Other Reserve Funds’ which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2022-23, the State Government received ₹ 412.80 crore as Central Government’s share. The State Government’s share during the year is ₹ 137.60 crore. The State Government transferred ₹ 900.00 crore (Central share ₹ 412.80 crore, State share ₹ 137.60 crore, Interest ₹ 297.78 crore and ₹ 51.82 crore lying unspent with departmental officers) to the Fund under Major Head 8121-122 SDRF.

6.12.1(b) State Compensatory Afforestation Fund

In compliance with the instructions issued by the Ministry of Environment, Forest and Climate Change, Government of India, State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2022-23, State Government has neither received any amount from the user agencies nor remitted any amount to the National Fund. The Government also did not receive any amount from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹ 966.41 crore.

The State Government transferred ₹ 167.20 crore (interest ₹ 136.19 crore and balance from HDFC Bank ₹ 31.01 crore) to the Fund under Major Head-8121-129-State Compensatory Afforestation Fund in Public Account as on 31 March 2023.

6.12.2 Reserve Funds not bearing Interest

6.12.2(a) Consolidated Sinking Fund

The Government of Haryana set up the Consolidated Sinking Fund for amortization of loans in 2002. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt plus public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23, Government contributed only ₹ 300.00 crore as against ₹ 1,312.31 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 1,694.47 crore as on 31 March 2023.

6.12.2(b) Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2020-21, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to the level of five *per cent*.

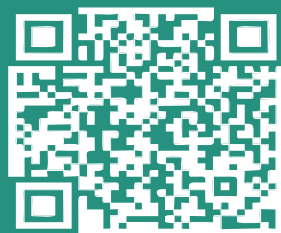
The total accumulation of the Fund was ₹ 1,540.86 crore as on 31 March 2023 which is above the target of 5 *per cent*.

6.12.3 In-operative Reserve Funds

There are two in-operative Reserve Funds in Haryana as detailed below:

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

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