



सत्यमेव जयते

Appropriation Accounts 2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Haryana

Appropriation Accounts

2021-22

Government of Haryana

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2021-22 presents the accounts of sums expended in the year ended 31 March 2022 compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in *italics*.

The following norms which have been agreed to by the Public Accounts Committee of Haryana Legislature vide letter No.PAC-10-89/12245 dated 19 July 1989 have been adopted for comments on the Appropriation Accounts.

SAVINGS

A - Where there is an overall saving in a grant/appropriation-

(I) If overall saving in a grant/appropriation is less than *2 per cent* of the total provision (original plus supplementary) made there under, no notes or comments are necessary under individual sub-heads. However, significant cases of savings/excess need to be commented upon where saving under sub-head is more than *10 per cent* of the total provision and ₹ 20 lakh. For this purpose Revenue and Capital (Voted or Charged) should be treated as separate grant/appropriation.

(II) Even in cases where overall saving is *2 per cent* or more under the grant/appropriation

- (a) No comments should be included for savings under the sub-head where the savings are less than *10 per cent* of the total provision.
- (b) If overall saving under a sub-head is more than *10 per cent* of the total provision, no explanation be given in Appropriation Accounts -
 - (i) If the total provision under Revenue/Capital (Voted or Charged) grant/appropriation is more than ₹ 30 crore and saving under a sub-head is less than ₹ 20 lakh.
 - (ii) If the total provision under a grant/appropriation is less than ₹ 30 crore and saving under a sub-head is less than ₹ 10 lakh.

EXCESS

B - Where there is an overall excess under a grant/appropriation-

(a) If there is an overall excess under a grant/appropriation the excess needs regularization. However, in the Appropriation Accounts explanation to the excess need be given only if the excess under a sub-head exceeds *10 per cent* of the total provision and is also more than ₹ 5 lakh. However, in the following cases, where excess is less than *10 per cent* of the total provision explanation be given in the Appropriation Accounts -

- (b) If the total provision below a grant/appropriation is:-
 - (i) More than ₹ 30 crore and the excess under a sub-head is more than ₹ 20 lakh.
 - (ii) between ₹ 10 to 30 crore and excess under a sub-head is more than ₹ 10 lakh.
 - (iii) less than ₹ 10 crore and the excess under a sub-head is more than ₹ 5 lakh.

These limits will however be without prejudice to the right of the Principal Accountant General to comment on important items.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
1 . Vidhan Sabha-			
Voted	97,42,40	0	76,10,68
Charged	83,20	0	58,17
2 . Governor and Council of Ministers-			
Voted	1,84,99,90	0	1,63,57,01
Charged	20,69,60	0	18,33,13
3 . General Administration-			
Voted	5,65,33,96	48,10,01	4,69,32,46
Charged	48,30,22	0	36,28,82
4 . Revenue-			
Voted	24,29,61,78	2,05,00,00	18,80,32,38
5 . Excise and Taxation-			
Voted	2,97,41,41	40,00,00	2,67,53,25
6 . Finance-			
Voted	2,02,16,64,53	10,32,00	1,12,12,91,47
Charged	1,99,43,42,38	0	1,83,61,60,27
7 . Planning and Statistics-			
Voted	46,90,20	4,02,00,00	1,10,33,31
8 . Buildings and Roads-			
Voted	15,41,21,96	32,21,67,34	13,92,61,37
Charged	5,00	50,00,00	0
9 . Education-			
Voted	1,73,01,96,81	4,45,90,75	1,44,73,21,65
10 . Technical Education-			
Voted	7,14,54,11	22,00,00	6,36,83,57
11 . Sports and Youth Welfare-			
Voted	4,88,82,10	89,12,00	2,66,18,63
12 . Art and Culture-			
Voted	72,93,07	50,00,00	24,09,89
13 . Health-			
Voted	71,25,51,25	14,19,61,00	60,01,76,64
Charged	20,00	0	5,98

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue	Capital	Revenue
1	2	3	4
	(₹ in thousand)		
14 . Urban Development- Voted	1,35,41,45	25,00,00,00	1,25,40,94
15 . Local Government- Voted	82,63,67,94	5,00,01	45,66,87,98
16 . Labour- Voted	68,35,58	8,41,00	57,97,45
17 . Employment- Voted	9,10,80,27	2,00,00	7,22,38,87
18 . Industrial Training- Voted	10,10,29,45	1,07,68,00	5,48,00,57
19 . Welfare of SCs and BCs- Voted	5,48,90,21	2,61,20	3,96,05,72
20 . Social Security and Welfare- Voted	87,00,59,02	34,65,00	85,86,49,73
21 . Women and Child Development- Voted	18,33,84,09	1,49,76,95	12,23,37,17
22 . Welfare of Ex-Servicemen- Voted	2,78,65,39	0	2,19,10,04
23 . Food and Supplies- Voted	10,57,47,20	1,57,34,28,00	8,19,98,06
Charged	20,00	0	23,99
24 . Irrigation- Voted	30,81,14,36	19,15,02,00	20,34,92,51
Charged	0	1,00,00,00	0
25 . Industries- Voted	4,62,03,48	20,01,00	3,05,16,44
Charged	10	0	0
26 . Mines and Geology- Voted	2,33,95,71	0	1,32,03,43

Accounts - Contd.

Expenditure		Saving		Excess	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9
(₹ in thousand)					
20,15,27,94	10,00,51	4,84,72,06		0	0
0	36,96,79,96	5,00,01		0	0
1,15,09	10,38,13	7,25,91		0	0
1,35,26	1,88,41,40	64,74		0	0
42,97,37	4,62,28,88	64,70,63		0	0
0	1,52,84,49	2,61,20		0	0
6,30,52	1,14,09,29	28,34,48		0	0
55,71,96	6,10,46,92	94,04,99		0	0
0	59,55,35	0		0	0
1,29,42,15,07	2,37,49,14	27,92,12,93		0	0
0	0	0		3,99	0
				(3,99,421)	
17,59,40,77	10,46,21,85	1,55,61,23		0	0
15,36,02	0	84,63,98		0	0
14,53,74	1,56,87,04	5,47,26		0	0
0	10	0		0	0
0	1,01,92,28	0		0	0

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
27 . Agriculture-			
Voted	38,88,10,95	60,01,02	26,03,64,39
Charged	8,00	0	1,40
28 . Animal Husbandry & Dairy Development-			
Voted	11,86,52,71	38,01,03	8,96,23,54
Charged	30,00	0	61
29 . Fisheries-			
Voted	1,24,59,90	0	73,55,99
30 . Forest and Wild Life-			
Voted	8,20,22,31	0	5,28,15,35
Charged	70,00	0	68,70
31 . Ecology and Environment-			
Voted	16,32,49	0	7,04,67
32 . Rural and Community Development-			
Voted	61,28,53,50	1,50,01,01	19,56,81,54
Charged	40,00	0	2,21
33 . Co-operation-			
Voted	12,07,65,60	1,21,29,60	4,47,20,50
Charged	5,00	0	4,19
34 . Transport-			
Voted	25,06,72,80	6,56,51,00	21,41,46,84
35 . Tourism-			
Voted	81,79,77	75,95,40	51,95,10
36 . Home-			
Voted	68,81,99,61	2,35,01,00	51,08,90,41
Charged	70,00	0	39,80
37 . Elections-			
Voted	1,08,73,75	12,65,00	60,53,64
38 . Public Health and Water Supply-			
Voted	24,72,89,50	22,51,96,00	18,56,27,71
39 . Information and Publicity-			
Voted	2,70,63,00	88,10,00	2,14,53,01
40 . Energy and Power-			
Voted	93,47,58,61	7,63,41,41	71,43,60,91

Accounts - Contd.

<u>Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	8	9	
(₹ in thousand)					
2,23,18	12,84,46,56	57,77,84	0	0	
0	6,60	0	0	0	
11,32,38	2,90,29,17	26,68,65	0	0	
0	29,39	0	0	0	
0	51,03,91	0	0	0	
0	2,92,06,96	0	0	0	
0	1,30	0	0	0	
0	9,27,82	0	0	0	
1,00,04,07	41,71,71,96	49,96,94	0	0	
0	37,79	0	0	0	
1,12,48,40	7,60,45,10	8,81,20	0	0	
0	81	0	0	0	
2,65,01,05	3,65,25,96	3,91,49,95	0	0	
19,89,99	29,84,67	56,05,41	0	0	
1,37,18,86	17,73,09,20	97,82,14	0	0	
0	30,20	0	0	0	
6,14,49	48,20,11	6,50,51	0	0	
17,25,85,41	6,16,61,79	5,26,10,59	0	0	
78,05,00	56,09,99	10,05,00	0	0	
10,40,74	22,03,97,70	7,53,00,67	0	0	

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue	Capital	Revenue
1	2	3	4
	(₹ in thousand)		
41 . Electronic and Information Technology- Voted	1,02,74,00	0	46,62,70
42 . Administration of Justice- Voted	8,97,00,01	0	6,96,56,14
<i>Charged</i>	<i>1,87,01,20</i>	<i>0</i>	<i>1,78,80,63</i>
43 . Prisons- Voted	3,12,31,90	1,00,00,00	2,71,92,09
44 . Printing and Stationery- Voted	36,06,41	1,50,00	26,37,91
<i>Charged</i>	<i>40,30</i>	<i>0</i>	<i>13,69</i>
Public Debt- <i>Charged</i>	<i>0</i>	<i>2,81,61,19,33</i>	<i>0</i>
45 . Loans and Advances by State Government- Voted	0	21,28,36,99	0
Total			
Voted	11,40,58,94,45	3,31,15,95,72	8,08,44,03,66
<i>Charged</i>	<i>2,02,03,35,00</i>	<i>2,83,11,19,33</i>	<i>1,85,97,21,59</i>
Grand Total	13,42,62,29,45	6,14,27,15,05	9,94,41,25,25

Accounts - Contd.

<u>Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9
(₹ in thousand)					
0	56,11,30	0		0	0
0	2,00,43,87	0		0	0
0	8,20,57	0		0	0
78,48,65	40,39,81	21,51,35		0	0
25,75	9,68,50	1,24,25		0	0
0	26,61	0		0	0
2,54,72,95,56	0	26,88,23,77		0	0
9,66,26,30	0	11,62,10,69		0	0
2,52,07,93,81	3,32,78,33,90	79,08,01,91		63,43,11	0
				(63,43,10,825)	
2,55,12,95,56	16,06,17,40	27,98,23,77		3,99	0
				(3,99,421)	
5,07,20,89,37	3,48,84,51,30	1,07,06,25,68		63,47,10	0

Summary of Appropriation Accounts -Contd.

All advances drawn out of the Contingency Fund were recouped to the Fund before the close of the year.

The excess over the following voted grant requires regularisation:-

Revenue Portion

07-Planning and Statistics

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	46,20,20	46,90,20	1,10,33,31	(+) 63,43,11 (63,43,10,825)
Supplementary	70,00			

The excess over the following charged appropriation requires regularisation:-

Revenue Portion

23-Food and Supplies

		Total Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	20,00	20,00	23,99	(+) 3,99 (3,99,421)
Supplementary	..			

Summary of Appropriation Accounts-Concl.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2021-22 and that shown in the Finance Accounts for the year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
Total expenditure according to Appropriation Accounts	1,85,97,21,59	2,55,12,95,56	8,08,44,03,66	2,52,07,93,81
<i>Deduct:-</i>				
Total of recoveries	0	0	10,16,21,40	1,32,36,11,16
Net total expenditure as shown in Statement No.11 of the Finance Accounts	1,85,97,21,59	2,55,12,95,56	7,98,27,82,26	1,19,71,82,65*

The details of the recoveries referred to above are given in Appendix.

* Differs from Statement No. 11 of the Finance Accounts by ₹ 0.01 lakh due to rounding.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Haryana

Opinion

The Appropriation Accounts of the Government of Haryana for the year ended 31 March 2022 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2022 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Haryana being presented separately for the year ended 31 March 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Haryana are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Haryana for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Haryana functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Haryana and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 6 DEC 2022

Place: New Delhi

Grant No. 1- VIDHAN SABHA

(Major Head-2011-Parliament/State/Union Territory Legislatures)**Revenue****Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	82,80,51	97,42,40	76,10,68	(-) 21,31,72
Supplementary	14,61,89			

Amount surrendered during the year

(March 2022)

21,31,72

Charged

<i>Original</i>	83,20	83,20	58,17	(-) 25,03
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

25,03

Notes and comments :

Voted Grant

(1) In view of overall saving of ₹ 2,131.72 lakh, the supplementary grant of ₹ 1,461.89 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

Defective Budgeting

(2) In the following case, the supplementary grant has been obtained injudiciously and later on entire original budget and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department is given below. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case. This shows that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-103-97- Performance Linked Outlay (PLO) of HVS Haryana Vidhan Sabha (HVS-PLO- REV)	O 50.00 S 1,395.88 R -1,445.88	..	..	..	Surrender of the entire provision was due to non-receipt of demand from the department.

Grant No. 1- Contd.

(3) In the following case, the supplementary grant has been obtained unnecessarily and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is given below. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-103- 99- Establishment (98- Establishment Expenses)	O 5,790.50 S 66.00 R -845.38	5,011.12	5,011.12	..	Surrender of funds was due to non-filling up of vacant posts, less touring by Hon'ble Members & officials, non-conduction of training programme, less receipt of medical reimbursement claims and less purchase of computers offset by excess expenditure on arrear of dearness allowance and identification of more eligible officials under honorarium.

Grant No. 1- Concl.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101- 98-National e- Vidhan Sabha Application (NeVA)	O .. S 0.01 R 170.70	170.71	170.71	..	Reasons for the augmentation of provision by ₹ 170.70 lakh have not been intimated. Correct and convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 01/2022-23/334-35 dated 19.05.2022).

Charged Appropriation

(5) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101- 99- Establishment	O 83.20 R -25.03	58.17	58.17	..	Surrender of funds was mainly due to less touring by Hon'ble Speaker and Deputy Speaker and non-filling up of vacant posts.

Grant No. 2 - GOVERNOR AND COUNCIL OF MINISTERS

(Major Heads-2012-President, Vice President /Governor, Administrator of Union Territories, 2013-Council of Ministers)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,57,29,00	1,84,99,90	1,63,57,01	(-)21,42,89
Supplementary	27,70,90			

Amount surrendered during the year

(March 2022)

52,58,62

Charged

<i>Original</i>	20,69,60	20,69,60	18,33,13	(-) 2,36,47
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

5,28,26

Notes and comments :

Voted Grant

(1) Against the available saving of ₹ 2,142.89 lakh, surrender of ₹ 5,258.62 lakh on 31 March 2022 proved unrealistic.

(2) In view of overall saving of ₹ 2,142.89 lakh, the supplementary grant of ₹ 2,770.90 lakh obtained in August 2021 and January 2022 proved highly excessive.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-101- Salary of Ministers and Deputy Ministers (51-Na)	O 235.00 R -43.60	191.40	191.40	..	Surrender of funds was due to short strength of council of Ministers during the financial year.

Grant No. 2- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-105- Discretionary grant by Ministers (51-Na)	O 12,850.00 R -1,744.61	11,105.39	11,105.39	..	Surrender of funds was due to non-release of discretionary grants to the field offices/executing agencies and short strength of council of Ministers during the financial year.
2013-51-108- Tour Expenses (51-Na)	O 110.00 R -68.43	41.57	41.57	..	Surrender of funds was due to less touring by the Ministers and short strength of council of Ministers.
2013-51-800- 97-Performance Linked Outlay (PLO) of CSE- Chief Secretariat Establishment (CSE-PLO- REV)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the department.

Grant No. 2- Contd.

Defective Budgeting

(4) A case of defective budgeting where the supplementary grant was obtained excessively and reduced through re-appropriation is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-800-98- Maintenance of Vehicle and running of Ministers Car Section	O 1,316.00 S 751.00 R -222.11	1,844.89	1,845.16	(+) 0.27	Surrender of funds was mainly due to posts kept vacant, less purchase of new cars, less journey performed by Ministers, less receipt of ex-gratia claims and non-conduction of training.

(5) A case of defective reappropriation order issued by the Finance Department where original budget and supplementary grant reduced through re-appropriation injudiciously which resulted huge excess in this case is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-800-99- Maintenance of of Ministers residences/ offices	O 1,103.00 S 2,019.90 R -3,121.64	1.26	3,116.72	(+) 3,115.46	Surrender of almost entire funds was mainly due to execution of less maintenance work and adoption of economy measures. Reasons for the final excess of ₹ 3,115.46 lakh have not been intimated (September 2022).

Grant No. 2- Contd.

Charged Appropriation

(6) Against the available saving of ₹ 236.47 lakh, surrender of ₹ 528.26 lakh on 31 March 2022 proved unrealistic.

(7) Saving occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-090-97-Performance Linked Outlay (PLO) of RJB - Haryana Raj Bhawan (RJB-PLO-REV)	O 10.00 R -10.00	..	..	..	Surrender of entire appropriation was due to non- receipt of demand from the department under the scheme.
2012-03-103-99-Military Secretary and his establishment	O 333.60 R -77.43	256.17	256.17	..	Surrender of appropriation was mainly due to non-filling up of vacant posts, receipt of less claims of leave travel concession, adoption of economy measures, less purchase of office items and non-conduction of training programmes.

Defective Budgeting

(8) A case of defective reappropriation order issued by the Finance Department in which excess amount was surrendered against the actual saving resulting excess is given on next page:-

Grant No. 2- Concl'd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-090-99-Secretariat Staff of the Governor (98-Establishment Expenses)	<i>O</i> 963.00 <i>R</i> -419.54	543.46	835.24	(+) 291.78	Surrender of appropriation was mainly due to execution of less construction work, adoption of economy measure, purchase of less computers, non-filling up of vacant posts, less engagement of contractual staff offset by excess expenditure on purchase of vehicles/office items. Reasons for the final excess of ₹ 291.78 lakh have not been intimated (September 2022).

Grant No. 3 - GENERAL ADMINISTRATION

(Major Heads-2051-Public Service Commission, 2052-Secretariat-General Services, 2062-Vigilance, 2070-Other Administrative Services, 2251-Secretariat-Social Services, 3451-Secretariat-Economic Services, 4047-Capital Outlay on Other Fiscal Services, 4059-Capital Outlay on Public Works)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,56,69,44	5,65,33,96	4,69,32,46	(-) 96,01,50
Supplementary	1,08,64,52			

Amount surrendered during the year

(March 2022)

96,08,10

Charged

<i>Original</i>	23,50,22	48,30,22	36,28,82	(-) 12,01,40
<i>Supplementary</i>	24,80,00			

Amount surrendered during the year

(March 2022)

12,01,40

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	38,00,00	48,10,01	42,60,00	(-) 5,50,01
Supplementary	10,10,01			

Amount surrendered during the year

(March 2022)

5,50,01

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 9,601.50 lakh, surrender of ₹ 9,608.10 lakh on 31 March 2022 proved unrealistic.

(2) In view of overall saving of ₹ 9,601.50 lakh, the supplementary grant of ₹ 10,864.52 lakh obtained in September 2021 and March 2022 proved highly excessive.

Grant No. 3 - Contd.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-89- Establishment of Department of Foreign Cooperation	O 1,007.00 R -863.92	143.08	143.08	..	Reasons for the surrender of ₹ 863.92 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 03/2022-23/119-22 dated 22.04.2022).
2052-51-090-90-Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO- REV)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the department.
2052-51-090-91- Implementation of Recommendation of Haryana Governance Reform Authority (HGRA) by Chief Secretary	O 40.00 R -40.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-95-Law Department- (98- Establishment Expenses)	O 855.60 R -87.23	768.37	768.37	..	Surrender of funds was due to non-filling up of vacant posts, less receipt of leave travel concession claims, non-conduction of training programme, less engagement of contractual staff, purchase of less computers offset by excess mainly on payment of pending dearness allowance/increments and more engagement of IT professionals.
2052-51-090-96- Maintenance of V.I.P's Aircraft	O 1,810.79 R -711.23	1,099.56	1,099.56	..	Surrender of funds was due to non-filling up of vacant posts, adoption of economy measures, purchase of less store items, less engagement of contractual staff, less repair/purchase of vehicles, restriction of touring of staff and purchase of less office items.
2052-51-090-97-Home Department	O 835.00 R -218.00	617.00	617.00	..	Surrender of funds was due to non-filling up of vacant posts, purchase of less computer items and receipt of less claims of leave travel concession offset by excess on more engagement of IT professionals.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-98-Finance Department	O 1,343.00 R -204.36	1,138.64	1,138.64	..	Surrender of funds was due to non-filling up of vacant posts and receipt of less claims of leave travel concession.
2052-51-090-99-Chief Secretary (97-Establishment Expenses of Haryana Bhawan, New Delhi)	O 324.00 R -40.50	283.50	283.50	..	Surrender of funds was due to non-filling up of vacant posts, purchase of less office items, less receipt of leave travel concession/ex-gratia claims, less payment of rents, less repair/purchase of vehicles, conduction of less training programme, less payment of electricity charges and less purchase of furniture offset by excess on purchase of more office items and more contractual staff.
2062-51-104-98-Enquiry Officer, Vigilance	O 119.52 R -22.77	96.75	96.75	..	Surrender of funds was mainly due to non-filling up of vacant posts, receipt of less medical reimbursement claims offset by excess mainly to cover expenditure on more touring allowed to the staff.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-003-96-Training for Senior Officers in Haryana State	O 79.00 R -65.90	13.10	13.10	..	Surrender of funds was mainly due to conduction of less training programme, non-eligibility of identified persons for honorarium, adoption of economy measure and non-engagement of contractual staff offset by excess to cover expenditure on purchase of more computer/ accessories.
2070-51-003-98-Haryana Institute of Public Administration (98-Establishment Expenses)	O 4,677.55 R -1,846.34	2,831.21	2,831.21	..	Reasons for the surrender of ₹1,846.34 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/cs/ G.No. 03/2022-23/119-22 dated 22.04.2022).
2070-51-105-93-Haryana State Administrative Tribunal	O 216.00 R -183.83	32.17	32.17	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-repair/ purchase of vehicles, less receipt of leave travel concession/ medical reimbursement claims and adoption of economy measures.
2070-51-105-97-Enquiry Commission (93-Claim Commissioner, Haryana)	O 50.10 R -33.27	16.83	16.83	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-105-98-Lok Ayukt in the Haryana State- (98- Establishment)	O 539.00 R -64.62	474.38	474.38	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff less receipt of leave travel concession claims offset by excess on payment of pending arrears of dearness allowance.
2070-51-115-81-State Guest House Chankya Puri New Delhi	O 122.80 R -42.85	79.95	79.95	..	Surrender of funds was mainly due to non-filling up of vacant posts and organization of less function under the scheme.
2070-51-115-82-New Sectt. Canteen Sector-17, Chandigarh	O 351.60 R -53.88	297.72	297.72	..	Surrender of funds was mainly due to non-filling up of vacant posts and organization of less function under the scheme less engagement of contractual staff and less receipt of ex-gratia and leave travel concession claims.
2070-51-115-93-Expenditure on running of Civil Secretariat Canteen	O 466.50 R -88.93	377.57	377.57	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and receipt of less claims of medical re-imburement and ex-gratia offset by excess to cover expenditure on hospitality organization of more functions.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-94-Hospitality Organisation (98-Establishment Expenses)	O 175.00 R -53.50	121.50	121.50	..	Surrender of funds was mainly due to non-filling up of vacant posts and conduction of less training programme.
2070-51-115-96-Expenditure on running of Cafeteria in Haryana Bhawan, Delhi	O 401.50 R -58.58	342.92	342.92	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and organization of less functions under hospitality offset by excess on payment of pending arrears of dearness allowance.
2070-51-115-99-Haryana Niwas Sec-3, CHD	O 771.00 R -68.11	702.89	702.96	(+) 0.07	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of energy charges bills and non receipt of leave travel concession claims and adoption of economy measures.
2070-51-800-96-State Information Commission Haryana. (98-Establishment Expenses)	O 1,026.00 R -301.14	724.86	724.86	..	Surrender of funds was mainly due to non-filling up of vacant posts, less repair/purchase of vehicles, less engagement of contractual staff, and less purchase of office items.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-090- 97-State Finance Commission	O 236.60 R -90.14	146.46	146.46	..	Surrender of funds was mainly due to non-filling up of vacant posts, non execution of grant-in-aid, non-purchase of vehicles, less engagement of IT professionals.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-103- 99- Establishment	O 7,325.50 S 7,228.00 R 704.31	15,257.81	15,257.81	..	Augmentation of provision through re-appropriation was mainly to cover more expenditure on miscellaneous payments and more engagement of contractual staff offset by saving mainly due to non-filling up of vacant posts, less purchase of office items and receipt of less claims of leave travel concession.
2052-51-090- 88-Citizen Resources information Department (Nagrik Sansadhan Suchna Vibhag)	O 1,051.00 R 1,252.35	2,303.35	2,303.35	..	Augmentation of provision through re-appropriation was to cover more expenditure on office expenses, purchase of more vehicles and non-engagement of IT professionals offset by saving mainly due to less purchase of computer items, adoption of economy measure and non-filling up of vacant posts.

Grant No. 3 - Contd.

Defective Budgeting

(5) In the following cases where the supplementary grant have been obtained injudicious and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090- 99-Chief Secretary- (98- Establishment Expenses)	O 11,298.00 S 677.00 R -1,550.21	10,424.79	10,425.13	(+) 0.34	Surrender of funds was due to non-filling up of vacant posts, purchase of less office items, less receipt of leave travel concession/ex-gratia claims, less payment of rents, less repair/ purchase of vehicles, conduction of less training programme, less payment of electricity charges and less purchase of furniture offset by excess on identification of more eligible persons for honorarium and more journey performed by officers/officials and engagement of more contractual staff.
2052-51-190- 99-Authority for Citizen Resouces Information Depository (ACRID)	O 2,000.00 S 2,510.00 R -3,924.50	585.50	585.50	..	Reasons for the surrender of ₹ 3,924.50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/G.No. 03/2022-23/119-22 dated 22.04.2022).

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2062-51-104-99- Strengthening of Planning Machinery (98- Establishment Expenses)	O 4,323.00 S 170.00 R -197.93	4,295.07	4,295.07	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of energy charges claims, less purchase of vehicles, organization of less training programme, receipt of less medical reimbursement claims offset by excess mainly to cover expenditure on payment of enhanced dearness allowance and more engagement of contractual staff.
2070-51-800-93-Haryana Right to Service Commission	O 215.30 S 189.50 R -252.76	152.04	152.04	..	Surrender of funds was mainly due to non-filling up of vacant posts, less repair/purchase of vehicles, less engagement of contractual staff/IT professionals, less purchase of office items and less touring allowed to the staff.
3451-51-090-99-Civil Secretariat	O 543.00 S 20.00 R -134.67	428.33	428.33	..	Surrender of funds was mainly due to non-filling up of vacant posts and receipt of no claim of leave travel concession.

Grant No. 3 - Contd.

(6) A case of defective budgeting where the supplementary grant was obtained excessively and reduced through re-appropriation is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2251-51-090- 99-Civil Secretariat	O 907.00 S 70.00 R -33.76	943.24	943.24	..	Surrender of funds was due to non-filling up of vacant posts and receipt of less claims of leave travel concession.

(7) A case of defective re-appropriation orders issued by Finance Department in which budget provision surrendered through re-appropriation more than the actual saving resulting excess is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115- 97-Canteen in M.L.A. Hostel	O 393.50 R -51.86	341.64	342.95	(+) 1.31	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement/ex-gratia and leave travel concession claims.

Charged Appropriation

(8) In view of the overall saving of ₹ 1,201.40 lakh, the supplementary appropriation of ₹ 2,480 lakh obtained in September 2021 and March 2022 proved excessive.

(9) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090- 90-Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO- REV)	O 100.00 R -100.00	..	..	..	Surrender of entire appropriation was due to non-receipt of demand from the department.

Grant No. 3 - Contd.

(10) In the following case where the supplementary appropriation has been obtained excessively and later on reduced through re-appropriation on 31 March 2022 by the Finance Department is discussed below which indicates that budget estimates were not prepared appropriately.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-102-99- Establishment (98- Establishment Expenses)	O 2,250.22 S 2,480.00 R -1,101.40	3,628.82	3,628.82	..	Surrender of funds was mainly due to non-filling up of vacant posts, conduction of less examination due to COVID-19, less purchase of office items, less engagement of contractual staff, less receipt of medical reimbursement/leave travel concession claims and less consumption of electricity.

Capital**Voted Grant**

(11) In view of the overall saving of ₹ 550.01 lakh, the supplementary grant of ₹ 1,010.01 lakh obtained in January 2022 and March 2022 proved excessive.

(12) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-62-Purchase of Land and Construction of Building for Lokayukt	O 1,550.00 R -300.00	1,250.00	1,250.00	..	Surrender of funds was due to non-construction of building.

Grant No. 3 - Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 69- Construction of office building for State Vigilance Bureau	O 250.00 R -250.00	..	..	..	Reasons for surrender of entire provision of ₹ 250 lakh were not correct and convincing. Correct and convincing reasons have been called for (Fin. & Appn.A/cs/ G.No. 03/2022-23/119-22 dated 22.04.2022).

Grant No. 4 - REVENUE

(Major Heads-2029-Land Revenue, 2030-Stamps and Registration, 2052-Secretariat-General Services, 2053-District Administration, 2070-Other Administrative Services, 2075-Miscellaneous General Services, 2235-Social Security and Welfare, 2245-Relief on account of Natural Calamities, 2506-Land Reforms, 2705-Command Area Development, 3451-Secretariat-Economic Services, 3454-Census Surveys and Statistics, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	15,73,31,78	24,29,61,78	18,80,32,38	(-) 5,49,29,40
Supplementary	8,56,30,00			

Amount surrendered during the year

(March 2022)

5,84,67,30

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,05,00,00	2,05,00,00	1,59,93,71	(-) 45,06,29
Supplementary	..			

Amount surrendered during the year

(March 2022)

2,05,00,00

Notes and comments :

Revenue**Voted Grant**

(1) In view of overall saving of ₹ 54,929.40 lakh, the supplementary grant of ₹ 85,630 lakh obtained in September 2021 proved excessive.

(2) Against the available saving of ₹ 54,929.40 lakh, surrender of ₹ 58,467.30 lakh on 31 March 2022 proved unrealistic.

Grant No. 4- Contd.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-02-101-99- Checking Staff	O 840.00 R -316.11	523.89	523.90	(+) 0.01	Surrender of funds was due to non-finalization of the proposal of the department.
2052-51-099-96- Setting up of Haryana Tax Tribunal	O 226.78 R -42.61	184.17	184.17	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and non-receipt of claims for petrol, oil & lubricants offset by excess to cover expenditure on payment of dearness allowance arrears .
2070-51-800-99- Expenditure on the sale of surplus rural evacuee properties (98- Establishment Expenses)	O 444.60 R -44.54	400.06	400.06	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training programme, less receipt of leave travel concession and ex-gratia claims offset by excess to cover more expenditure on payment of pending arrears of dearness allowance and receipt of more medical reimbursement claims.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-01-200-99- Financial Assistance/ gratuitous relief/ compensation for damaged properties due to man made/ natural disaster in rural area	O 100.00 R -100.00	..	0.63	(+)0.63	Surrender of entire provision was due to adoption of economy measures under the scheme.
2235-01-202-99- Establishment Charges and Rehabilitation Schemes District and Revenue Staff	O 241.72 R -34.57	207.15	207.41	(+)0.26	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims offset by excess on receipt of more medical reimbursement & ex-gratia claims.
2245-01-101-98- Supply of seeds, fertilizers and agricultural implements	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to no drought like situation in the State.
2245-01-102- Drinking Water Supply (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to no drought like situation in the State.
2245-01-104- Supply of Fodder (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to adoption of economy measures under the scheme.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-01-282- Public Health (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
2245-02-101-98- Supply of Medicines	O 7,000.00 R -6,628.65	371.35	371.35	..	Surrender of funds was due to supply of less medicines under the scheme.
2245-02-114- Assistance to Farmers for purchase of Agricultural inputs (51-Na)	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-receipt of demand/ requirement for purchase of agricultural implements for the year 2021-22.
2245-02-282-99- Dewatering Operation	O 837.00 R -594.87	242.13	242.13	..	Surrender of funds was due to receipt of less claims under the contributions under the scheme.
2245-02-800- Other Expenditure (51-Na)	O 70.00 R -63.15	6.85	6.85	..	Surrender of funds was due to adoption of economy measures.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-05-101-98- Scheme for Capacity Building under State Disaster Response Fund (SDRF)	O 200.00 R -178.01	21.99	21.99	..	Surrender of funds was due to conduction of less training programmes under the scheme.
2245-06-101-99- Cash Doles for Earthquake	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
2245-80-001-98- District Staff	O 153.66 R -33.42	120.24	120.23	(-) 0.01	Surrender of funds was mainly due to non- filling up of vacant posts, non-receipt of leave travel concession claims, less receipt of medical reimbursement claims and less payment to contractual staff.
2245-80-001-99- Headquarter Staff	O 99.69 R -37.42	62.27	62.27	..	Surrender of funds was mainly due to non- filling up of vacant posts, non-receipt of ex-gratia/leave travel concession claims and less payment to contractual staff.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-102-97- Mock Exercise	O 23.00 R -23.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2245-80-800-96- Cash Doles for Pest Attack/ Landslide/Cloud Burst etc.	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
2245-80-800-97- Purchase of Srikies/tents	O 110.00 R -102.36	7.64	7.64	..	Surrender of funds was due to adoption of economy measures.
2245-80-800-98- Relief to fire sufferer	O 300.00 R -277.97	22.03	22.03	..	Surrender of funds was due to less damage of crops from fire during the year.
2245-80-800-99- Hail storm/cold wave/frost Relief	O 4,500.00 R -3,939.44	560.56	560.56	..	Surrender of funds was due to receipt of less claims under other charges under the scheme.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2506-51-102-98- Consolidation of Holding	O 1,366.40 R -192.31	1,174.09	1,174.09	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-conduction of training programme offset by excess to cover more expenditure on payment of arrears of dearness allowance, more engagement of contractual staff and receipt of more claims of medical reimbursement.
2506-51-103-99- National Land Records Modernization Programme (98-Survey/ resurvey and Modern Record Rooms)	O 940.00 R -940.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2506-51-103-99- National Land Records Modernization Programme (99- Computerization of Land Records)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2705-51-101-99- Scheme for the integrated Development of Mewat Area	O 3,838.18 R -3,838.18	..	..	..	Surrender of entire provision was due to receipt of less demand for grant-in-aid.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-102-99- Grant-in-Aid for Development of Shivalik Area	O 1,200.00 R -900.00	300.00	300.00	..	Surrender of funds was due to receipt of less demand for grant-in-aid.
2705-51-789-98- Grant in Aid for Development of Scheduled Castes of Shivalik Area	O 180.00 R -135.00	45.00	45.00	..	Surrender of funds was due to receipt of less demand for grant-in-aid.
2705-51-789-99- Grant in Aid for the Integrated Development of Scheduled Castes of Mewat Area	O 306.00 R -306.00	..	..	..	Surrender of entire provision was due to receipt of less demand for grant-in-aid.
3454-01-001-99- Provision for Distt. Staff to be deployed in Connection with Census	O 978.30 R -978.30	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
3475-51-201-99- Agrarian Reforms Revenue	O 344.11 R -98.77	245.34	245.34	..	Surrender of funds was mainly due to non-filling up of vacant posts, non conduction of training programme and less receipt of ex-gratia claims offset by excess to cover more expenditure on payment of arrears of dearness allowance.

Grant No. 4- Contd.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-099-99- Revenue Department (98- Establishment Expenses)	O 3,531.00 R 357.34	3,888.34	3,888.68	(+) 0.34	Augmentation of provision through re-appropriation was mainly to cover more expenditure on purchase of new computers for e-office, payment of pending arrears of dearness allowance, pending bills of office expenses/ more purchase of office items and engagement of more contractual staff offset by saving mainly due to non-filling up of vacant posts, less payment of energy charges bills and less touring by the officers/officials
2053-51-093-98- Provision for law and orders for Deputy Commissioners in the state	O 1.50 R 164.97	166.47	166.75	(+) 0.28	Augmentation of provision through re-appropriation was to cover expenditure on more claims received under other charges.

Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2075-51-101- Pension in lieu of resumed Jagirs, Lands, territories etc. (51-Na)	O	30.30	54.39	54.39	..	Augmentation of provision through re- appropriation was mainly to cover more expenditure on receipt of more claims under other charges.
	R	24.09				
2245-02-111-Ex- gratia payments to bereaved families (51-Na)	O	30.00	6,000.00	6,000.00	..	Reasons for augmentation of ₹5,970 lakh were not correct and convincing. Convincing reasons have been called for vide no. Fin. & App A/cs/G.No. 04/2022- 23/116-18 dated 22.04.2022).
	R	5,970.00				
2506-51-103-98- Haryana Land Records Modernisation Programme (99-Survey/ Resurvey and Updation of Survey and Settlement Records)	O	1,000.00	1,657.06	1,657.06	..	Augmentation of provision through re- appropriation was mainly due to receipt of more bills of office expenses under the scheme.
	R	657.06				

Grant No. 4- Contd.

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained excessively which later on reduced through re-appropriation on 31 March 2022 by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-800-97- Construction of New Patwar Khana	O 1,000.00 S 1,700.00 R -297.31	2,402.69	2,402.69	..	Surrender of funds was due to less maintenance/repair of building under the scheme.

(6) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-001-95- Performance Linked Outlay (PLO) for Revenue (FCR- POL-REV)	O 0.01 S 83,930.00 R -83,930.01	..	..	..	Surrender of entire provision was due to non-receipt of demand proposal from the department.

(7) A case of defective re-appropriation order issued by Finance Department in which excess budget provision was surrendered more than the actual saving resulted excess in this case is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-96- Headquarters staff Land Records Agricultural Census	O 80.00 R -29.30	50.70	56.01	(+) 5.31	Surrender of funds was due to non-finalization of list of eligible candidates for honorarium and non-filling up of vacant posts. Reasons for the excess of ₹5.31 lakh have not been intimated (September 2022).

Grant No. 4- Contd.

(8) Two cases of defective re-appropriation order issued by Finance Department in which entire budget provision was surrendered resulted incurring of expenditure without provision of funds are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-02-102-99- Checking Staff	O 106.00 R -106.00	..	1,429.27	(+)1,429.27	Surrender of entire provision was due to non-implementation of the scheme. Reasons for incurring expenditure of ₹ 1,429.27 lakh without provision of funds have not been intimated (September 2022).
2245-02-282-98- Public Health	O 70.00 R -70.00	..	31.29	(+)31.29	Surrender of entire provision was due to receipt of less claims under other charges. Reasons for incurring expenditure of ₹ 31.29 lakh without provision of funds have not been intimated (September 2022).

(9) Two cases of defective re-appropriation order issued by Finance Department in which budget provision was surrendered less than the actual saving resulted amounts remained unsundered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-97- Rationalisation of Minor Irrigation Statistics Headquarter staff (98- Establishment Expenses)	O 100.00 R -81.64	18.36	17.19	(-) 1.17	Surrender of funds was due to finalization of less eligible candidates for honorarium, less purchase of office items and non-filling up of vacant posts.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-99- Headquarter Staff	O 426.06 R -200.33	225.73	218.84	(-) 6.89	Surrender of funds was mainly due to less appointments of apprenticeship candidates and non-filling up of vacant posts. Reasons for the saving of ₹6.89 lakh have not been intimated (September 2022).

(10) One case of defective re-appropriation order issued by Finance Department in which less budget provision was augmented than the actual expenditure resulting excess in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-101-97- Supply of seeds, fertilizers and agriculture implements	O 3,500.00 R 21,167.37	24,667.37	58,251.35	(+)33,583.98	Augmentation of provision was due to due to more supply of seeds. Reasons for the final excess of ₹33,583.98 lakh have not been intimated (September 2022).

(11) A case of defective re-appropriation order issued by Finance Department in which more budget provision was augmented more than the actual expenditure resulting savings in this case is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-05-101-99- State and Centre Contribution	O 65,500.00 R 18,402.11	83,902.11	52,373.34	(-)31,528.77	Augmentation of provision was due to due to more funds released by the Government of India. Reasons for the final saving of ₹31,528.77 lakh have not been intimated (September 2022).

Grant No. 4- Contd.

Capital**Voted Grant**

(12) Against the available saving of ₹ 4,506.29 lakh, surrender of ₹ 20,500 lakh on 31 March 2022 proved unrealistic.

Defective Budgeting

(13) Two cases of defective re-appropriation order issued by Finance Department in which entire budget provision was surrendered through re-appropriation resulted incurring of expenditure without provision of funds are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-99- District Administration	O 15,500.00 R -15,500.00	..	11,696.69	(+)11,696.69	Surrender of entire provision was due to receipt of less claims under compensation and execution of less work due to COVID-19. Reasons for incurring of expenditure of ₹11,696.69 lakh without provision of funds have not been intimated (September 2022).
4216-01-106-98- District Administration	O 5,000.00 R -5,000.00	..	4,297.02	(+)4,297.02	Surrender of entire provision was due to execution of less work for renovation/repair of various districts under the scheme. Reasons for incurring of expenditure of ₹4,297.02 lakh without provision of funds have not been intimated (September 2022).

Grant No. 4- Concl.

(14) State Disaster Response Fund:-

The State Disaster Response Fund is intended to provide relief on account of natural calamities such as drought, flood, cyclones, fire etc. The Scheme-State Disaster Response Fund is operative from the year 2010-11. The contribution to the State Disaster Response Fund is to be made in the ratio of 75:25 by the Government of India and State Government respectively.

The expenditure incurred out of the Fund is initially accounted for under the major head-"2245-Relief on account of Natural Calamities" in Grant No.4-"Revenue" and subsequently met from the State Disaster Response Fund before the close of the accounts of the year.

By taking into account the opening balance of ₹ 3,85,998.95 lakh as on 1 April 2021 and credit of ₹ 80,029.94 lakh (State contribution: ₹ 52,373.34 lakh, deposit of unspent balance of ₹ 4,299.96 lakh and interest accrued on investment of ₹ 23,356.64 lakh) expenditure met from State Disaster Response Fund ₹ 42,622.60 lakh, the balance in the fund on 31 March 2022 is ₹ 4,23,406.29 lakh.

As per para 23 of the SDRF guideline, the accretion to the Fund together with the income earned on the investment of the Fund shall, till contrary instructions are issued by the Government of India, be invested in accordance with the following pattern:-

- (i) Central Government dated Securities,
- (ii) Auctioned Treasury Bills,
- (iii) Interest earned deposits and certificates of deposits with Scheduled Commercial Banks,

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2021-22.

Grant No. 5 - EXCISE AND TAXATION

(Major Heads-2039-State Excise, 2040-Taxes on Sales, Trade etc., 2043-Collection Charges under State Goods and Services Tax, 2045-Other Taxes and Duties on Commodities and Services, 4059-Capital Outlay on Public Works)

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,61,01,41	2,97,41,41	2,67,53,25	(-)29,88,16
Supplementary	36,40,00			

Amount surrendered during the year

(March 2022)

29,94,31

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	40,00,00	40,00,00	23,09,97	(-) 16,90,03
Supplementary	..			

Amount surrendered during the year

(March 2022)

40,00,00

Notes and comments :

Revenue**Voted Grant**

(1) Against the available saving of ₹ 2,988.16 lakh, surrender of ₹ 2,994.31 lakh on 31 March 2022 proved unrealistic.

(2) In view of overall saving of ₹ 2,988.16 lakh, the supplementary grant of ₹ 3,640 lakh obtained in September 2021 proved excessive.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001-97-Provision for Police Staff posted in Excise and Taxation Department	O 980.00 R -689.40	290.60	290.60	..	Surrender of funds was mainly due to non-filling up of vacant posts, less journey performed by officers/officials and less receipt of leave travel concession/medical reimbursement claims.

Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001-99- Headquarter Staff (including Excise Bureau)	O	78.70	50.33	50.33	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims.
	R	-28.37				
2045-51-103-99-Electoral Inspectorate	O	587.50	519.16	519.16	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession/ex-gratia claims, less purchase of new vehicle, payment of less rent, rates & taxes as per rent deed and offset by excess to cover more expenditure on payment of enhanced dearness allowance.
	R	-68.34				
2045-51-104-99-Taxes & Duties	O	223.30	191.63	191.63	..	Reasons for surrender of ₹ 28.79 lakh under salary have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 5/2022-23/113-15 dated 22.04.2022).
	R	-31.67				

Grant No. 5- Contd.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001- 98-District Staff	O 7,219.00 S 630.00 R 574.94	8,423.94	8,423.94	..	Augmentation of provision through re-appropriation was mainly due to filling up of vacant posts and payment of pending bills of rent, rates & taxes offset by saving mainly due to conduction of less training programme and less receipt of leave travel concession claims. Reasons for augmentation of ₹284.32 lakh under salary were not intimated. Convincing reasons have been called for (Fin. App. A/Cs/G. No. 5/2022-23/113-115 dated 22.04.2022).

Defective Budgeting

(5) In the two cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by Finance Department are discussed on next page. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately:-

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001- 98-Collection charges	O 4,944.50 S 122.00 R -207.56	4,858.94	4,860.11	(+) 1.17	Surrender of funds was mainly due to payment of less rent, rates & taxes, conduction of less training programmes, less receipt of leave travel concession/ex-gratia claims offset by excess to cover expenditure on filling up of vacant posts. Reason for surrender of ₹ 60.62 lakh under 'salary' was not intimated. Convincing reasons have been called for (Fin. App.A/Cs/G.No. 5/2022-23/113-15 dated 22.04.2022).
2040-51-101- 99-Field Staff	O 8,222.00 S 20.00 R -176.25	8,065.75	8,070.74	(+) 4.99	Reasons for surrender of ₹ 176.25 lakh have not been intimated. Correct and convincing reasons have been called for (Fin.& Appn.A/Cs/ G.No. 5/2022-23/113-115 dated 22.04.2022)

Grant No. 5- Contd.

(6) Two cases of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation on 31 March 2022 by the Finance Department are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001-99-Headquarters Staff (96-Tax Research Unit (TRU))	O 50.00 S 150.00 R -89.70	110.30	110.30	..	Reasons for surrender of ₹ 89.70 lakh has not been intimated. Convincing reasons have been called for (Fin.& Appn.A/Cs/G.No.5/2022-23/358-59 dated 23.5.2022)
2040-51-001-99-Headquarters Staff (98-Establishment Expenses)	O 3,786.00 S 2,718.00 R -2,267.55	4,236.45	4,236.45	..	Surrender of funds was mainly due to less purchase of new computers, conduction of less training for officials, less receipt of medical reimbursement claims offset by excess to cover expenditure on filling up of vacant posts and due to more touring by the officials. Reasons for the surrender of ₹140.32 lakh under salary, ₹ 269.89 lakh under office expenses and ₹ 99.83 lakh under motor vehicle have not been intimated (September 2022). Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 5/2022-23/358-59 dated 23.05.2022).

Grant No. 5- Concl.**Capital****Voted Grant**

(7) Against the available saving of ₹ 1,690.03 lakh, surrender of ₹ 4,000 lakh on 31 March 2022 proved unrealistic.

Defective Budgeting

(8) One case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which original budget was surrendered resulted expenditure was made without sufficient budget provision, is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051- 97-Excise and Taxation	O 4,000.00 R -4,000.00	..	2,309.97	(+)2,309.97	Surrender of entire provision was due to non-receipt of claims. Reasons for the final excess of ₹ 2,309.97 lakh have not been intimated (September 2022).

Grant No. 6 - FINANCE

(Major Heads-2047-Other Fiscal Services, 2048-Appropriation for reduction or avoidance of debt, 2049-Interest Payments, 2054-Treasury and Accounts Administration, 2071-Pensions and other Retirement Benefits, 2075-Miscellaneous General Services, 2235-Social Security and Welfare, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works, 4885-Other Capital Outlay on Industries & Minerals)

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,93,35,14,97	2,02,16,64,53	1,12,12,91,47	(-) 90,03,73,06
Supplementary	8,81,49,56			

Amount surrendered during the year

(March 2022)

92,64,58,52

Charged

Original	1,99,43,42,38	1,99,43,42,38	1,83,61,60,27	(-) 15,81,82,11
Supplementary	..			

Amount surrendered during the year

(March 2022)

1,90,90,40,02

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	10,32,00	10,32,00	8,00,00	(-) 2,32,00
Supplementary	..			

Amount surrendered during the year

(March 2022)

2,32,00

Notes and comments :

Revenue**Voted Grant**

(1) Against the available saving of ₹ 9,00,373.06 lakh, surrender of amounting to ₹ 9,26,458.52 lakh proved unrealistic.

Grant No. 6- Contd.

(2) In view of overall saving of ₹ 9,00,373.06 lakh, the supplementary grant of ₹ 88,149.56 lakh obtained in September 2021, January 2022 and March 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-097-98-Provision of Basic Infrastructure in the Treasuries/ Sub-Treasuries for congenial working condition in the public interest	O 100.00 R -47.44	52.56	52.56	..	Surrender of funds was due to organization of less lectures under the scheme.
2075-51-800-88-Mukhya Mantri Pariwar Samridhi Yojna (MMPSY)	O 82,374.00 R -82,210.33	163.67	163.99	(+)0.32	Reasons for the surrender of ₹82,210.33 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No.06/2022-23/ 183-85 dated 25.04.2022).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-105- 99-Mukhya Mantri Haryana Karamchari Durghatna Bima Yojna	O 50.00 R -50.00	..	..	..	Reasons for the entire surrender of ₹ 50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/cs/ Gr.No.6/2022-23/ 183-85 dated 25.04.2022).
3475-51-115- 98-e-Mitra Farmers Financial Service Scheme	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
3475-51-797- 99- Development and Welfare Fund (Capital Construction Fund)	O 8,58,500.00 R -8,58,500.00	..	..	..	Reasons for the entire surrender of ₹ 8,58,500 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/cs/ 2022-23/183-85 dated 25.04.2022).

Grant No. 6- Contd.

(4) Excess occurred as under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095- 98-CRA- Service Charges	O	2.50	186.19	186.19	..	Augmentation of provision through re-appropriation was due to cover more expenditure on services or commitment charges.
	R	183.69				

Defective Budgeting

(5) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-003- 99-Accounts Training Institute	O	115.50	72.94	72.94	..	Surrender of funds was mainly due to non-filling up of vacant posts, engagement of less professionals staff and less receipt of medical reimbursement/ leave travel concession claims.
	S	14.30				
	R	-56.86				

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095-99-Headquarter Staff (98-Establishment Expenses)	O 879.40 S 50.00 R -202.13	727.27	727.27	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of computer items, engagement of less professionals and availability of less claimants for medical reimbursement offset by excess over more expenditure on motor vehicles.
2054-51-097-99-Treasury Staff (98-Establishment Expenses)	O 4,433.21 S 335.00 R -779.88	3,988.33	3,988.74	(+) 0.41	Surrender of funds was mainly due to non-filling up of vacant posts, availability of less claimants for leave travel concession, less purchase of computer items and receipt of less electricity bills offset by excess to cover more expenditure on motor vehicles and engagement of more professionals.

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-098-99-Headquarter Staff (98-Establishment Expenses)	O 3,383.00 S 84.45 R -270.12	3,197.33	3,197.33	..	Surrender of funds was mainly due to non-filling up of vacant posts, availability of less claimants for leave travel concession, organization of less training programmes, engagement of less computer professionals and less purchase of office items offset by excess to cover more expenditure on payment of enhanced dearness allowance.

(6) Three cases of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation on 31 March 2022 by the Finance Department are given below. It indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095-94-Development of IT Infrastructure for Pension and Related Activity by PAG, Haryana	O 10.00 S 54.74 R -48.91	15.83	15.83	..	Surrender of funds was due to less purchase of computer items under the scheme.

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095- 96-Integrated Finance and Human Resource Management Information System	O 405.00 S 725.96 R -165.97	964.99	964.99	..	Surrender of funds was mainly due to less purchase of computer items and engagement of less computer professionals.
2071-01-117- 99-Defined Contribution Pension Scheme of Haryana Legislature (99- Government Contribution to Defined Contributory Pension Scheme)	O 59,624.00 S 86,845.11 R -53,415.82	93,053.29	93,966.66	(+)913.37	Surrender of funds was due to receipt of less claims under the scheme. Reasons for the excess of ₹ 913.37 lakh have not been intimated (September 2022).

(7) A case of defective re-appropriation order issued by the Finance Department in which entire budget provision was surrendered injudiciously in view of incurring expenditure in this case is discussed on next page:-

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2048-51-101-99- Amortization to Market Loan-Transfer to Sinking Fund and Deposit Accounts (Major Head 8222)	O 60,000.00 R -60,000.00	..	50,000.00	(+)50,000.00	Reasons for the entire surrender of ₹60,000 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/cs/G.No.06/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹50,000 lakh without provision of funds have not been intimated (September 2022).

(8) A case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which provision was augmented inadequately more than the actual expenditure resulted in huge amount was remained unspent is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-101- Superannuation and Retirement Allowances (51-NA)	O 5,22,193.80 R 1,59,957.85	6,82,151.65	6,28,515.52	(-)53,636.13	Augmentation of provision through re-appropriation was due to receipt of more claims under the scheme. Reasons for the final saving of ₹53,636.13 lakh have not been intimated (September 2022).

Grant No. 6- Contd.

(9) A case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which provision was augmented inadequately less than the actual expenditure resulted in excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-105- Family Pensions (51-NA)	O 71,400.00 R 39,962.58	1,11,362.58	1,15,142.66	(+)3,780.08	Augmentation of provision through re-appropriation was due to receipt of more claims under the scheme. Reasons for the final excess of ₹3,780.08 lakh have not been intimated (September 2022).

(10) Three cases of defective re-appropriation order issued by the Finance Department in which provision surrendered more than the actual saving resulted excess expenditure are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-102- Commuted value of Pensions (51-NA)	O 1,27,500.00 R -32,015.92	95,484.08	97,065.45	(+) 1,581.37	Surrender of funds was due to receipt of less claims under the scheme. Reasons for the final excess of ₹1,581.37 lakh have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-104- Gratuities (51-NA)	O 1,09,956.00 R -9,698.07	1,00,257.93	1,23,676.74	(+)23,418.81	Surrender of funds was due to receipt of less claims under the scheme. Reasons for the final excess of ₹23,418.81 lakh have not been intimated (September 2022).
2071-01-111- 99-Members of State Legislature	O 18,819.00 R -16,366.81	2,452.19	2,588.49	(+) 136.30	Surrender of funds was due to receipt of less claims under the scheme. Reasons for the final excess of ₹136.30 lakh have not been intimated (September 2022).

(11) One case of defective re-appropriation order issued by the Finance Department in which surrender was made less than the actual expenditure resulting saving is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-106- Pensionary charges in respect of High Court Judges (51-NA)	O 10,506.00 R -9,681.64	824.36	715.36	(-)109.00	Surrender of funds was due to receipt of less claims under the scheme. Reasons for the final saving of ₹ 109 lakh have not been intimated (September 2022).

Grant No. 6- Contd.

Charged Appropriation

(12) Against the available saving of ₹ 1,58,182.11 lakh, surrender of ₹ 19,09,040.02 lakh on 31 March 2022 proved unrealistic.

(13) Saving occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-87-Payment of Interest Subvention on Loans from Punjab National Bank against HBA/ Vehicle/ Computer/ Marriage	O 2,700.00 R -795.08	1,904.92	1,904.92	..	Reasons for the surrender of ₹795.08 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022)
2049-01-200-95-Loans from State Bank of India and other Banks	O 90,000.00 R -85,282.68	4,717.32	4,717.32	..	Reasons for surrender of ₹85,282.68 lakh has not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022)

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-60-701-96-Interest on Delayed Payment of Pensionary Benefits etc.	<i>O</i> 300.00 <i>R</i> -109.23	190.77	190.77	..	Reasons for surrender of ₹109.23 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022)
2049-60-701-98-Interest on other obligation for Subvention of Interest to Government Employees	<i>O</i> 1,500.00 <i>R</i> -367.01	1,132.99	1,132.99	..	Reasons for surrender of ₹367.01 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022)
2075-51-797-99-Guarantee Redemption Fund-Transfer to Reserve Fund and Deposits Account (Major Head-8235)	<i>O</i> 16,700.00 <i>R</i> -16,700.00	..	..	..	Surrender of entire provision was due to non-occurring of expenditure under the scheme.

Grant No. 6- Contd.

(14) Excess occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-96-Loans from National Rural Credit Fund of the NABARD	<i>O</i> 13,877.67 <i>R</i> 1,423.56	15,301.23	15,301.23	..	Reasons for the augmentation of ₹1,423.56 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022).
2049-01-200-97-Loans from National Cooperative Development Corporation	<i>O</i> 2,068.00 <i>R</i> 30,478.91	32,546.91	32,546.91	..	Reasons for the augmentation of ₹30,478.91 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022).

Grant No. 6- Contd.

Defective Budgeting

(15) Cases of defective re-appropriation order issued by the Finance Department in which entire budget provision was surrendered resulted incurring of expenditure without provision of appropriation are discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-101-99-Interest on Market loans bearing Interest	<i>O</i> 13,89,289.34 <i>R</i> -13,89,289.34	..	13,01,323.74	(+)13,01,323.74	Reasons for surrender of ₹13,89,289.34 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹13,01,323.74 lakh without appropriation have not been intimated (September 2022).
2049-01-115-99-Ways and Means Advances from Reserve Bank of India	<i>O</i> 50.00 <i>R</i> -50.00	..	28.90	(+) 28.90	Reasons for the entire surrender of ₹50 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹28.90 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-123-93-Interest on Small Saving Collection	O 80,539.02 R -80,539.02	..	80,927.71	(+)80,927.71	Reasons for surrender of ₹80,539.02 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹80,927.71 lakh without appropriation have not been intimated (September 2022).
2049-01-200-89-Payment of interest on account of Financial Restructuring/ Uday Scheme	O 2,12,685.00 R -2,12,685.00	..	2,12,685.00	(+)2,12,685.00	Reasons for surrender of ₹2,12,685 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹2,12,685 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-305-99- Expenditure on issue of New Loans etc	<i>O</i> 4,000.00 <i>R</i> -4,000.00	..	3,306.70	(+)3,306.70	Reasons for surrender of ₹4,000 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹3,306.70 lakh without appropriation have not been intimated (September 2022).
2049-03-104-98-Interest on AIS	<i>O</i> 20.00 <i>R</i> -20.00	..	322.17	(+)322.17	Reasons for surrender of ₹20 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹322.17 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-03-104-99-Interest on State Provident Fund	<i>O</i> 1,32,757.20 <i>R</i> -1,32,757.20	..	1,23,401.63	(+)1,23,401.63	Reasons for surrender of ₹1,32,757.20 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹1,23,401.63 lakh without appropriation have not been intimated (September 2022).
2049-03-108-99-Interest on GIS	<i>O</i> 2,500.00 <i>R</i> -2,500.00	..	2,500.00	(+)2,500.00	Reasons for surrender of ₹2,500 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/cs/G.No.6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹2,500 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-04-101-99-Block Loans	<i>O</i> 3,835.57 <i>R</i> -3,835.57	..	16,262.28	(+) 16,262.28	Reasons for surrender of ₹3,835.57 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹16,262.28 lakh without appropriation have not been intimated (September 2022).
2049-04-104-95-Police-Modernisation of Police Force	<i>O</i> 109.76 <i>R</i> -109.76	..	109.77	(+)109.77	Reasons for surrender of ₹109.76 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹109.77 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-04-109-99-Interest on State Plan Loan Consolidated on recommendations on the 12th Finance Commission	O 2,500.00 R -2,500.00	..	2,298.24	(+)2,298.24	Reasons for surrender of ₹2,500 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹2,298.24 lakh without appropriation have not been intimated (September 2022).
2049-05-101-97-Depreciation Reserve Fund (Government Press)	O 190.00 R -190.00	..	195.00	(+)195.00	Reasons for surrender of ₹190 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹195 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-05-101-98- Depreciation Reserve Fund (Motor Transport)	<i>O</i> 5,400.00 <i>R</i> -5,400.00	..	5,815.57	(+)5,815.57	Reasons for surrender of ₹5,400 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹5,815.57 lakh without appropriation have not been intimated (September 2022).
2049-05-101-99-Motor Transport Reserve Fund	<i>O</i> 41.57 <i>R</i> -41.57	..	46.02	(+)46.02	Reasons for surrender of ₹41.57 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹46.02 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-60-101-97-Interest on Deposits towards Land acquired by NHAI	O 100.00 R -100.00	..	78.21	(+)78.21	Reasons for surrender of ₹100 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/Cs/G.No. 6/2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹78.21 lakh without appropriation have not been intimated (September 2022).
2049-60-101-98-Interest on Deposits towards Land acquired by Ministry of Railways	O 1,600.00 R -1,600.00	..	1,556.70	(+)1,556.70	Reasons for surrender of ₹1,600 lakh have not been intimated. Convincing reasons have been called for (Fin.&Appn. A/cs/G.No.6/ 2022-23/183-185 dated 25.4.2022). Reasons for incurring expenditure of ₹1,556.70 lakh without appropriation have not been intimated (September 2022).

Grant No. 6- Contd.

Capital**Voted Grant**

(16) Saving occurred as under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 60- Construction of Vitt Bhawan	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-occurring of expenditure under the scheme.
4059-60-051- 72-Treasury and Accounts Administratio n	O 32.00 R -32.00	..	..	..	Surrender of entire provision was due to non-occurring of expenditure under the scheme.

(17) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4885-01-190- 79-Share Capital to Haryana State Financial Services Limited	O .. R 800.00	800.00	800.00	..	Reasons for the augmentation of ₹800 lakh were not intimated. Convincing reasons have been called for (Fin.&Appn. A/cs/G.No.6/ 2022-23/183-185 dated 25.4.2022).

Grant No. 6- Contd.

(18) Consolidated Sinking Fund:-

The Fund is an Amortization Fund intended for redemption of market loans commencing from the financial year 2002-03. The State Government of Haryana substituted this scheme on 08 June, 2020 for redemption of outstanding liabilities of Internal Debt and Public Accounts. As per guidelines, the Government is required to contribute to the fund atleast 0.5 *per cent* of the outstanding open market loan as at the end of previous financial year. The State Government has the discretion to increase the contribution to the Fund. As such it is also open to the Government to invest in the Fund from the General Revenue or other resources at any time. The corpus of the Fund comprising the periodic contribution as well as the income accruing in the Fund by way of income of investment shall be kept outside the General Revenues of the State Government.

The Fund shall be administered by the Central Accounts Section of the Reserve Bank of India subject to such directions/instructions as the Government may issue from time to time. There was a balance of ₹ 71,939.36 lakh as opening balance at the credit of the Fund on 1st April 2021. During the year 2021-22, the State Government contributed only ₹ 50,000 lakh to the Fund. An amount of ₹ 6,668.75 lakh for accrued interest on investment in the fund was added to the Fund. No expenditure was met from the Fund during the year. At the close of the year, a balance of ₹ 1,28,608.11 lakh was lying in the Fund.

As Para 8 of the Scheme, the accretions in the Fund are to be invested by the Reserve Bank of India in Government of India securities/State Government Securities/Auctioned treasury bills of such maturities as the State Government determine from time to time in consultation with the Bank.

An amount of ₹ 1,28,395.15 lakh has been invested through the Reserve Bank. The face value of the investment is ₹ 1,36,336.07 lakh.

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2021-22.

(19) Guarantee Redemption Fund:-

The fund is intended for meeting the obligations of the Government arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Undertakings or other bodies and invoked by the beneficiaries and not paid by the institutions on whose behalf guarantee was issued.

The Fund was constituted by the State Government during 2002-03 and substituted the same on 08 June 2020. As per provision of the Fund, the State is required to transfer to the Fund the Guarantee Fee collected along with annual or periodic contributions of minimum 0.5 *per cent* every year to achieve a minimum corpus of 3 *per cent* in next five years. The corpus of the Fund is to be strengthened by the levy of guarantee fee on all borrowings of State Level Bodies to be raised against State guarantee. The guarantee fee so collected is deposited under Major Head 0075-Miscellaneous General Services-108-Guarantee Fee". The contribution to the Fund is to be made periodically by debiting the head "2075-Miscellaneous General Services" where the required budget provision is made by the State Government and income on investment made from the Fund. The Fund shall be administered by the Central Accounts Section of the Reserve Bank of India subject to such direction/instructions as the Government may issue from time to time.

Grant No. 6- Concl.

There was a balance of ₹ 23,05,317.95 lakh as opening balance at the credit of the Fund on 1st April 2021. The State Government has not made any contribution to the Fund. An amount of ₹ 10,538.04 lakh accrued interest on investment in the Fund was added to the Fund. No expenditure was met from the Fund during the year. At the close of the year, a balance of ₹ 1,22,381.15 lakh was lying in the Fund.

The entire balance of ₹ 1,42,850.73 lakh has been invested through the Reserve Bank of India on 31 March 2022. The face value of the investment (securities) is ₹ 1,36,445.21 lakh.

As per Para 8 of the Scheme, the accretions in the Fund are to be invested by the Reserve Bank of India in Government of India Securities/State Government Securities/Auctioned treasury bills of such maturities as the State Government determines from time to time in consultation with the Bank.

To meet the liability on account of claims to be paid when invoked by the beneficiaries, the investment instruments are to be sold for the amount to be liquidated in the following order:-

- (i) Auctioned Treasury Bills
- (ii) Central Government dated Securities
- (iii) State Government Securities

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2021-22.

Grant No. 7 - PLANNING AND STATISTICS

(Major Heads-2075-Miscellaneous General Services, 3451-Secretariat-Economic Services, 3454-Census Surveys and Statistics, 5475-Capital Outlay on other General Economic Services)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	46,20,20	46,90,20	1,10,33,31	(+) 63,43,11
Supplementary	70,00			

Amount surrendered during the year

(March 2022)

3,26,37

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,02,00,00	4,02,00,00	2,50,74,46	(-) 1,51,25,54
Supplementary	..			

Amount surrendered during the year

(March 2022)

1,51,25,54

Notes and comments :

Revenue

Voted Grant

(1) The expenditure exceeded the grant by ₹ 63,43,10,825; the excess requires regularisation.

(2) In view of overall excess of ₹ 6,343.11 lakh, the supplementary grant of ₹ 70 lakh obtained in September 2021 proved inadequate.

(3) In view of overall excess of ₹ 6,343.11 lakh, surrender of ₹ 326.37 lakh on 31 March 2022 proved unrealistic.

(4) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-101- 99-Head Quarter Staff	O 210.50 S 15.00	225.50	188.44	(-) 37.06	Reasons for the final saving of ₹ 37.06 lakh have not been intimated (September 2022).

Grant No. 7- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-102-98- Strengthening of District	O	80.00	80.00	55.52	(-) 24.48	Reasons for the final saving of ₹ 24.48 lakh have not been intimated (September 2022).
3454-02-001-80-Rajiv Awas Yojana- Capacity Buildings/ Preparatory/ ICE Activities	O R	20.20 -20.20	..	..	..	Surrender of entire provision was mainly due to non-engagement of enumerator of National Buildings Organization survey w.e.f. 6.5.2017 and non-engagement of professionals under the scheme.
3454-02-001-92-Seventh Economic Census In Haryana	O R	52.00 -52.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.

(5) Excess occurred as under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-102-94-Swarna Jayanti Haryana Institute for Fiscal Management	O	500.00	500.00	7,356.00	(+) 6,856.00	Reasons for the final excess of ₹ 6,856 lakh have not been intimated (September 2022).

Grant No. 7- Contd.

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3454-02-001- 99-Economic and Statistical Organisation (98- Establishment Expenses)	O 2,144.50 S 21.00 R -232.40	1,933.10	1,933.89	(+) 0.79	Surrender of funds was mainly due to non-filling up of vacant posts and non-participation of officials in the training courses and offset by excess expenditure on payment of enhanced dearness allowance and more claims received of more medical reimbursement claims.

Capital**Voted Grant**

(7) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5475-51-115- 98-Swaran Jayanti Haryana Institute for Fiscal Management	O 200.00 R -200.00	..	..	..	Reasons for the entire surrender of ₹ 200 lakh were not convincing. Convincing reasons have been called for (Fin. & App. A/cs/ G.No.7/2022-23/186-88 dated 25.4.2022).

Grant No. 7- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5475-51-115-99- Strengthening of District Plan	O 24,000.00 R -8,750.61	15,249.39	15,249.39	..	Surrender of funds was due to slow execution of development works due to COVID-19.
5475-51-789-99-Welfare of Scheduled Castes under District Plan Scheme	O 16,000.00 R -6,174.93	9,825.07	9,825.07	..	Surrender of funds was due to slow execution of development works due to COVID-19.

Grant No. 8 - BUILDINGS AND ROADS

(Major Heads-2059-Public Works, 2216-Housing, 3054-Roads and Bridges, 4059-Capital Outlay on Public Works, 4202-Capital Outlay on Education, Sports, Art and Culture, 4210-Capital Outlay on Medical and Public Health, 4216-Capital Outlay on Housing, 4235-Capital Outlay on Social Security and Welfare, 4250-Capital Outlay on other Social Services, 4401-Capital Outlay on Crop Husbandry, 5053-Capital Outlay on Civil Aviation, 5054-Capital Outlay on Roads and Bridges)

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	14,36,71,96	15,41,21,96	13,92,61,37	(-) 1,48,60,59
Supplementary	1,04,50,00			

Amount surrendered during the year

(March 2022)

2,68,99,11

Charged

Original	5,00	5,00	0	(-)5,00
Supplementary	..			

Amount surrendered during the year

(March 2022)

5,00

Capital**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	20,35,69,00	32,21,67,34	29,18,73,56	(-) 3,02,93,78
Supplementary	11,85,98,34			

Amount surrendered during the year

(March 2022)

1,20,62,54

Charged

Original	50,00,00	50,00,00	24,63,98	(-) 25,36,02
Supplementary	..			

Amount surrendered during the year

(March 2022)

27,87,18

Grant No. 8- Contd.

Notes and comments :

Revenue

Voted Grant

(1) In view of the overall saving of ₹ 14,860.59 lakh, the supplementary grant of ₹ 10,450 lakh in September 2021 proved unrealistic as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 14,860.59 lakh, surrender of ₹ 26,899.11 lakh on 31 March 2022 proved unrealistic.

(3) Saving occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001-94-Land Acquisition Officer	O R	344.50 -40.74	303.76	303.77	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts offset by excess mainly due to payment of enhanced dearness allowance by the Government.
2059-80-001-95-Architectural Unit (98-Establishment Expenses)	O R	1,226.50 -129.14	1,097.36	1,097.36	..	Surrender of funds was mainly due to posts kept vacant offset by excess due to payment of enhanced dearness allowance by the Government.
2216-02-192-99-Paradhan Mantri Awas Yojna (Urban Normal)	O R	15,500.00 -5,867.67	9,632.33	9,632.33	..	Surrender of funds was due to non-release of expected 1st and 2nd instalment of Beneficiary Led Individual Housing Construction/ Enhancement by the Government of India.

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-02-789-99-Pardhan Mantri Awas Yojna (Urban SC)	O 10,000.00 R -3,943.80	6,056.20	6,056.20	..	Surrender of funds was due to non-release of expected Ist and 2nd instalment of Beneficiary Led Individual Housing Construction/ Enhancement by the Government of India.
2216-03-196-99-Paradhan Mantri Awas Yojna (Rural Normal)	O 6,000.00 R -6,000.00	..	..	..	Surrender of entire provision was due to non-release of expected Ist and 2nd instalment of Beneficiary Led Individual Housing Construction/ Enhancement by the Government of India.
2216-03-789-99-Paradhan Mantri Awas Yojna (Rural SC)	O 4,000.00 R -4,000.00	..	..	..	Surrender of entire provision was due to non-release of expected Ist and 2nd instalment of Beneficiary Led Individual Housing Construction/ Enhancement by the Government of India.
2216-80-001-99-To Establish the Directorate Office	O 356.01 R -261.39	94.62	94.62	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-establishment of office of Housing for All and less touring by the staff.

Grant No. 8- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-01-337-98-Relief for toll charges for road users of National Highways in the State of Haryana	O	200.00	164.35	163.68	(-) 0.67	Surrender of funds was due to less sanctioning of new works under the scheme.
	R	-35.65				
3054-01-337-99-Maintenance and Repair of National Highway Works	O	50.00	..	..	..	Surrender of entire provision was due to non-sanctioning of new works under the scheme.
	R	-50.00				
3054-80-001-99-Establishment Charges (Pro rata) transferred from 2059-Public Works	O	41,100.00	41,100.00	29,216.84	(-)11,883.16	Reasons for the final saving of ₹11,883.16 lakh have not been intimated (September 2022).

(4) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-001-99-Direction and Administration (Amount transferred pro-rata provision of Estt. to 2059-Public Works)	O	2,400.00	2,400.00	3,656.42	(+)1,256.42	Reasons for the final excess of ₹1,256.42 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-80-797-99-Transfers from CRF-Inter Account Transfer	16,371.00	(+)16,371.00	Reasons for the final excess of ₹16,371 lakh have not been intimated (September 2022).

Defective Budgeting

(5) In the following case, the provision was made through supplementary grant injudiciously which remained unutilised in view of no expenditure incurred in this case. It indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001-87-Performance Linked Outlay (PLO) for PWD (B&R) (BAR-PLO-REV)	O .. S 10,450.00	10,450.00	..	(-)10,450.00	Reasons for non-utilization of entire provision of ₹ 10,450 lakh have not been intimated (September 2022).

(6) Four cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted excess expenditure was incurred in these cases are discussed on next page:-

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-60-053-99- Maintenance & Repair	O R	1,000.00 -163.67	836.33	1,660.23 (+) 823.90	Surrender of funds was due to organizing of less functions by the Government/Local Administrations in respect of VVIPs visit owing to COVID-19 proved injudicious in view of the final excess of ₹823.90 lakh; reasons for which have not been intimated (September 2022).
2059-80-001-99-Direction	O R	3,629.00 -629.69	2,999.31	3,086.31 (+) 87.00	Surrender of funds was mainly due to non-filling up of vacant posts/posts of ADM & programmers, non-organization of training programme and less receipt of medical reimbursement claims offset by excess on payment of enhanced dearness allowance. Reasons for the final excess of ₹87 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-03-337- Road Works (51-Na)	O R	4,000.00 -586.37	3,413.63	3,819.83	(+)406.20	Surrender of funds due to slow progress of road works due to COVID-19, ban imposed by National Green Tribunal in NCR area and holding up of estimates owing to change in Haryana Schedule of rates proved injudicious in view of the final excess of ₹406.20 lakh; reasons for which have not been intimated (September 2022).
3054-04-337- 99-District Roads	O R	2,500.00 -1,311.81	1,188.19	1,681.64	(+)493.45	Surrender of funds was due to slow progress of road works due to COVID-19, ban imposed by National Green Tribunal in NCR area and holding up of estimates owing to change in Haryana Schedule of rates. Reasons for the final excess of ₹493.45 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

(7) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving, resulted amounts remained unsundered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 97-Supervision	O 2,520.00 R -417.38	2,102.62	2,092.93	(-)9.69	Surrender of funds was mainly due to non-filling up of vacant posts and conduction of less training programmes offset by excess on payment of enhanced dearness allowance. Reasons for the final saving of ₹9.69 lakh have not been intimated (September 2022).
3054-04-337- 98-Rural Roads	O 40,000.00 R -4,511.34	35,488.66	34,937.31	(-) 551.35	Surrender of funds was due to slow progress of road works due to COVID-19, ban imposed by National Green Tribunal in NCR area and holding up of estimates owing to change in Haryana Schedule of rates. Reasons for the final saving of ₹ 551.35 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

(8) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure, resulted excess expenditure incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-053-99- Maintenance and Repairs	O 6,000.00 R 517.21	6,517.21	12,513.15	(+)5,995.94	Augmentation of provision through re-appropriation due to meet out the various maintenance and repair works of non-residential buildings all over the Haryana of various client departments and payment of labour charges on these buildings proved inadequate in view of the final excess of ₹5,995.94 lakh; reasons for which have not been intimated (September 2022).
2216-05-053-99-Other Maintenance Expenditure (88-General Maintenance and Repair)	O 2,501.00 R 2,154.98	4,655.98	4,722.25	(+)66.27	Augmentation of provision through re-appropriation due to meet out the various maintenance and repair works of non-residential buildings all over the Haryana of various client departments and payment of labour charges on these buildings proved inadequate in view of the final excess of ₹ 66.27 lakh; reasons for which have not been intimated (September 2022).

Grant No. 8- Contd.

(9) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented more than the actual expenditure, resulted saving remained in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-799- 51-Suspense	O 1,100.00 R 2,111.58	3,211.58	2,074.62	(-1,136.96)	Augmentation of provision through re-appropriation was due to adjustment of inter-divisional transfer of material proved excessive in view of the saving of ₹1,136.96 lakh; reasons for which have not been intimated (September 2022).
2216-05-053- 99-Other Maintenance Expenditure (99- Administration of Justice)	O 200.00 R 64.36	264.36	204.35	(-)60.01	Augmentation of provision through re-appropriation was due to meet out the various maintenance and repair works of residential buildings of Judges and staff of Hon'ble High Court proved excessive in view of the saving of ₹ 60.01 lakh; reasons for which have not been intimated (September 2022).

Grant No. 8- Contd.

Capital**Voted Grant**

(10) In view of the overall saving of ₹ 30,293.78 lakh, the supplementary grant of ₹ 1,18,598.34 lakh obtained in September 2021 proved excessive.

(11) Of the ultimate saving of ₹ 30,293.78 lakh, an amount of ₹ 18,231.24 lakh remained unsurrendered.

(12) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-76-Swaran Jayanti scheme for residential complex/ Transit flats at sub division level	O 1,000.00 R -574.72	425.28	425.28	..	Surrender of funds was due to non-execution of other major works as only one work was to be completed.
5054-03-337-87- Construction Strengthening/ widening and Upgradation of roads under CRF	O 15,000.00	15,000.00	8,536.87	(-)6,463.13	Reasons for the final saving of ₹6,463.13 lakh have not been intimated (September 2022).
5054-03-337-88- Construction of Roads in Haryana State (99- Construction strengthening/ widening and improvement of roads for State Scheme)	O 15,000.00	15,000.00	9,116.35	(-)5,883.65	Reasons for the final saving of ₹5,883.65 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-101-84- Construction of Bridges and Railway Over Bridges in Haryana State (98- Construction of Bridges and Railway Over Bridges under National Capital Region Scheme)	O 5,000.00	5,000.00	4,827.91	(-)172.09	Reasons for the final saving of ₹172.09 lakh have not been intimated (September 2022).
5054-04-337-98-Rural Road (97- Construction/ strengthening widening and bye passes of roads for NABARD Scheme)	O 17,000.00	17,000.00	14,732.66	(-)2,267.34	Reasons for the final saving of ₹2,267.34 lakh have not been intimated (September 2022).
5054-04-337-98-Rural Road (98- Construction/ strengthening widening and bye passes of roads for National Capital Region Scheme)	O 7,500.00	7,500.00	7,160.36	(-)339.64	Reasons for the final saving of ₹ 339.64 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337- 99-District Roads (98- Construction strengthening/ widening under National Capital Region Scheme)	O 7,000.00	7,000.00	6,518.77	(-)481.23	Reasons for the final saving of ₹481.23 lakh have not been intimated (September 2022).
5054-04-789- 99- Construction/ Widening and Strengthening/ Special Repair of roads in the Scheduled Castes Population area (98-NABARD Contribution)	O 5,500.00	5,500.00	4,260.25	(-)1,239.75	Reasons for the final saving of ₹1,239.75 lakh have not been intimated (September 2022).
5054-04-789- 99- Construction/ Widening and Strengthening/ Special Repair of roads in the Scheduled Castes Population area (99-State Contribution)	O 6,500.00	6,500.00	6,028.15	(-)471.85	Reasons for the final saving of ₹ 471.85 lakh have not been intimated (September 2022).

Grant No. 8- Contd.

(13) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-64- Construction of MLA Flats	O R	100.00 11.69	111.69	111.90	(+)0.21	Augmentation of provision through re-appropriation was due to make the payment of renovation and repair on MLA flats and ground rent on account of construction of MLA flats.
4250-51-800-90- Construction of New ITIs (Swaran Jayanti)		..	..	73.82	(+)73.82	Reasons for incurring expenditure of ₹73.82 lakh without provision of funds have not been intimated (September 2022).
5054-03-101-81- Construction of Bridges in Haryana State (99- Construction of Bidges and Railway over Bridges under State Scheme)	O	1,000.00	1,000.00	5,229.84	(+)4,229.84	Reasons for the excess of ₹4,229.84 lakh over provision of funds have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-101-84- Construction of Bridges and Railway Over Bridges in Haryana State (97- Construction of Bridges and Railway Over Bridges under NABARD Scheme)	O 1,500.00	1,500.00	4,041.65	(+)2,541.65	Reasons for the excess of ₹2,541.65 lakh over provision of funds have not been intimated (September 2022).
5054-04-101-84- Construction of Bridges and Railway Over Bridges in Haryana State (99- Construction of Bridges and Railway Over Bridges under State Scheme)	O 12,500.00	12,500.00	25,906.62	(+)13,406.62	Reasons for the excess of ₹13,406.62 lakh over provision of funds have not been intimated (September 2022).
5054-04-337-49-Rural Road under PMGSY Scheme (99- Upgradation of rural roads in Ambala Circle CFC)	O 19,466.00	19,466.00	49,351.24	(+)29,885.24	Reasons for the excess of ₹29,885.24 lakh over provision of funds have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Road (99-Construction strengthening/widening and bye passes of roads for State Scheme)	O 50,000.00	50,000.00	77,773.79	(+)27,773.79	Reasons for the excess of ₹27,773.79 lakh over provision of funds have not been intimated (September 2022).
5054-04-337-99-District Roads (99-Construction strengthening/widening and improvement of roads for State Scheme)	O 5,000.00	5,000.00	8,824.66	(+)3,824.66	Reasons for the excess of ₹ 3,824.66 lakh over provision of funds have not been intimated (September 2022).
5054-04-789-99-Construction/Widening and Strengthening/Special Repair of roads in the Scheduled Castes Population area (97-National Capital Region Contribution)	O 2,000.00	2,000.00	2,075.17	(+)75.17	Reasons for the excess of ₹75.17 lakh over provision of funds have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-80-190-99-Equity Capital to Haryana Rail Infrastructure Development (HRIDC)	O 5,000.00	5,000.00	15,000.00	(+)10,000.00	Reasons for the excess of ₹10,000 lakh over provision of funds have not been intimated (September 2022).
5054-80-800-98-Providing State Share for construction of New Railway Lines in Haryans State	O 5,000.00	5,000.00	18,573.71	(+)13,573.71	Reasons for the excess of ₹13,573.71 lakh over provision of funds have not been intimated (September 2022).

Defective Budgeting

(14) In the following case, the budget provision was made through supplementary grant injudiciously and later on a part of the supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department is disussed below. There was no need for obtaining the supplementary grant as there was no expenditure booked in this case. Subsequently, a part of the supplementary grant was surrendered through re-appropriation and the balance supplementary grant remained unutilized which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-80-001-98-Performance Linked Outlay (PLO) for Department PWD (B&R) (BAR-PLO-CAP)	O .. S 1,16,498.34 R -7,202.01	1,09,296.33	..	(-)1,09,296.33	The provision made through supplementary grant and reduced through re-appropriation due to economy measure proved inadequate in view of non-utilization of remaining budget of ₹1,09,296.33 lakh; reasons for which have not been intimated (September 2022).

Grant No. 8- Contd.

(15) In the following case, the supplementary grant was obtained injudiciously and later on entire supplementary grant and entire original budget provision was surrendered through re-appropriation resulted incurring of expenditure without provision of funds is discussed below. It indicates that the budget estimates were not prepared judiciously.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-04-105- 99-Buildings (Public Libraries)	O 2,000.00 S 2,100.00 R -4,100.00	..	1,760.57	(+)1,760.57	Surrender of entire original budget and supplementary grant was due to non-sanctioning of major works under the scheme. Reasons for the final excess of ₹ 1,760.57 lakh have not been intimated (September 2022).

(16) A case of defective re-appropriation order issued by the Finance Department in which inadequate budget provision was surrendered resulted balance budget provision remained unutilized as there was no expenditure incurred is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051- 60- Construction of Judicial Complex at Bawal at Rewari	O 500.00 R -330.50	169.50	..	(-)169.50	Surrender of funds due to non-receipt of demand for payment of land from DRO office proved inadequate as the balance funds of ₹169.50 lakh remained unutilized; reasons for which have not been intimated (September 2022).

Grant No. 8- Contd.

(17) A case of defective re-appropriation order issued by the Finance Department in which budget provision was augmented injudiciously and remained unutilized as there was no expenditure incurred is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-61- Construction of Administrative Complex and Judicial Complex Kalka in Sector 27 Pinjore Kalka	O 1.00 R 3,461.33	3,462.33	..	(-)3,462.33	Augmentation of provision due to receipt of demand from DRO office proved unrealistic as the balance funds of ₹ 3,462.33 lakh remained unutilized; reasons for which have not been intimated (September 2022).

(18) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving, resulted in excess expenditure was incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-98- Administration of Justice	O 8,000.00 R -2,721.74	5,278.26	8,946.12	(+)3,667.86	Surrender of funds due to less sanctioning of major works by the Judiciary Department proved unrealistic in view of the excess of ₹3,667.86 lakh; reasons for which have not been intimated (September 2022).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-99-Administration of Justice	O 5,000.00 R -3,108.66	1,891.34	2,098.92	(+)207.58	Surrender of funds due to less sanctioning of major works by the Judiciary Department proved unrealistic in view of the excess of ₹207.58 lakh; reasons for which have not been intimated (September 2022).

(19) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving, resulted some amount remained unsurrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-105-99-Buildings (Engineering Colleges)	O 500.00 R -57.34	442.66	439.86	(-)2.80	Surrender of funds was due to non-sanctioning of new projects by the client department. Reasons for the final saving of ₹2.80 lakh have not been intimated (September 2022).

(20) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure, resulted excess expenditure incurred in these cases are discussed on next page:-

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051- 99-Public Works	O 5,000.00 R 1,692.74	6,692.74	7,627.69	(+)934.95	Augmentation of provision due to achieve the physical targets and construction of various rest houses & Nirman Sadan, booking of expenditure in respect of GST, Labour Cess and security deductions from the running bills proved inadequate in view of the excess of ₹934.95 lakh; reasons for which have not been intimated (September 2022).
4216-01-106- 96-Public Works	O 1,500.00 R 868.67	2,368.67	2,427.91	(+) 59.24	Augmentation of provision due to achieve the physical targets of MLA flats/hostel and construction of houses/flats for officers/officials in Gurugram District and repair of government residential houses at Panchkula and Sector 39 Chandigarh proved inadequate in view of the final excess of ₹59.24 lakh; reasons for which have not been intimated (September 2022).

Grant No. 8- Contd.

Charged Appropriation

(21) Against the available saving of ₹ 2,536.02 lakh, surrender of ₹ 2,787.18 lakh on 31 March 2022 proved unrealistic.

Defective Budgeting

(22) A case of defective re-appropriation order issued by the Finance Department in which appropriation was surrendered more than the actual expenditure, resulted excess expenditure in this case is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-80-800-99-Research	O 5,000.00	2,212.82	2,463.98	(+)251.16	Surrender of appropriation was due to finalization of less arbitration matters and less acquisition of lands during the year 2021-22. Reasons for the final excess of ₹251.16 lakh have not been intimated (September 2022).
	R -2,787.18				

(23) The review of Direction and Administration/Machinery and Equipment Charges in the Public Works Department, Buildings and Roads Branch Heads-2059 Public Works, 2216-Housing, 3054-Roads and Bridges, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing and 5054-Capital Outlay on Roads and Bridges.

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2019-20, 2020-21 and 2021-22 are tabulated below:-

Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Direction & Administration Charges to works outlay	Machinery and Equipment Charges to works outlay
	(₹ in lakh)			Percentage	
2019-20	2,92,974.86	63,980.52	4,990.90	21.84	1.70
2020-21	2,27,961.23	57,836.79	4,081.46	25.37	1.79
2021-22	3,83,209.27	55,826.03	7,108.12	14.57	1.85

(24) Suspense transactions:- The expenditure under the grant includes ₹ 12,092.02 lakh under the head "Suspense".

Grant No. 8- Contd.

The head 'Suspense' is not a final head of account. It accommodates interim transactions for which further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of accounts, are carried forward from year to year. The 'Suspense' head has four sub-divisions viz.

- (i) Purchases
- (ii) Stock
- (iii) Miscellaneous Public Works Advances and
- (iv) Workshop Suspense

The nature and the accounting of the transactions under each of these sub-divisions are explained below:-

- (i) Purchases :- This sub head is now not being operated upon, except to adjust the outstanding items and will continue to be shown separately till balances are entirely adjusted. The credit balance under this head represents the value of stores received, but not paid for.
- (ii) Stock :- This sub head is charged with all expenditure connected with requisition of stock materials and manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed off and the value of materials in stock plus unadjusted charges etc., connected with manufacture, if any.
- (iii) Miscellaneous Public Works Advances :- This sub head records :-
 - (a) sales of material on credit;
 - (b) expenditure on deposit works incurred before receipt of contribution or in excess of contribution received;
 - (c) losses and retrenchments ; and
 - (d) other items awaiting adjustment.

The debit balance under this head would, therefore, normally represent amounts recoverable.

- (iv) Workshop Suspense:- The charges for jobs executed for operations in departmental workshop are debited to this sub-head pending their recovery or adjustment. The balance under "Workshop Suspense", therefore, represents expenditure on jobs in progress at the end of the year in Public Works Workshops.

The details of transactions under "Suspense" in the grant during the year 2021-22 together with the opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit (+) Credit (-)	Debit	Credit	Closing balance Debit (+) Credit (-)
(₹ in lakh)				
Purchase	(-)21.18*	0	0	(-)21.18*
Stock	(+14,042.38	(+1,226.89	(-)1,259.53	(+14,009.74
Miscellaneous Public Works Advances	(+4,672.70	(+3,244.69	(-)1,137.42	(+6,779.97
Workshop Suspense	(-)8,676.51	0	0	(-)8,676.51
Total	(+)10,017.39	(+)4,471.58	(-)2,396.95	(+)12,092.02

*The operation of the sub-head 'Purchase' under the minor head 'Suspense' of the major head '2059-Public Works' have been dispensed with the Financial Year 1982-83.

Grant No. 8- Concl.

(25) **Subventions from the Central Road Fund:-** The additional revenue realized from increase in excise and import duties on motor spirit is credited to the 'Central Road Fund, ' constituted by the Government of India. From this Fund subventions are made to the States and Union Territories for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited as grant from the Government of India. An equal amount is transferred to the deposit account "Subventions from Central Road Fund" against the provisions made under this grant (Grant No."8-Buildings and Roads").

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

Subvention amounting to ₹ 163.71 lakh was received during the year 2021-22 and there was an unadjusted credit balance of ₹ 14,813.88 lakh at the end of the year 2020-21. Against the total amount of ₹ 31,184.88 lakh, a sum of ₹ 8,536.87 lakh was spent during the year 2021-22, leaving a balance of ₹ 22,648.01 lakh at the credit under the Head 8449- Other Deposit Account as on 31 March 2022.

An account of the transactions of the Fund is given in Statement No. 21 of the Finance Accounts 2021-22.

Grant No. 9 - EDUCATION

(Major Heads-2202-General Education, 4202-Capital Outlay on Education, Sports, Art and Culture)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,71,62,01,81	1,73,01,96,81	1,44,73,21,65	(-) 28,28,75,16
Supplementary	1,39,95,00			

Amount surrendered during the year

(March 2022)

28,30,15,53

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,45,90,75	4,45,90,75	4,13,82,27	(-) 32,08,48
Supplementary	..			

Amount surrendered during the year

(March 2022)

1,57,23,91

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 2,82,875.16 lakh, surrender of ₹ 2,83,015.53 lakh on 31 March 2022 proved unrealistic.

(2) In view of the overall saving of ₹ 2,82,875.16 lakh, the supplementary grant of ₹ 13,995 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-053-96- Maintenance of Building of Government Primary Schools	O 8,000.00 R -1,006.62	6,993.38	6,993.38	..	Surrender of funds was due to execution of less minor works of government school buildings under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-101-97-Expansion of facilities classes I-V (Full time)	O 300.00 R -130.41	169.59	169.59	..	Surrender of funds was due to less purchase of certain items under other charges.
2202-01-101-98-Middle Education Classes VI to VIII- (98- Establishment Expenses)	O 3,63,316.00 R -67,408.97	2,95,907.03	2,95,907.03	..	Surrender of funds was mainly due to posts kept vacant, less engagement of contractual staff and less number of retirees for grant of leave travel concession facility.
2202-01-102-92-Grant in aid to non Government Primary Schools (Salary Grant)	O 150.00 R -39.15	110.85	110.85	..	Surrender of funds was due to posts kept vacant and less receipt of salary claims from the field staff.
2202-01-102-93-Introduction of pension for Non Govt. aided Primary Schools	O 2,000.00 R -218.39	1,781.61	1,781.61	..	Surrender of funds was due to less receipt of claims from pensioners of Non-Government Primary schools for grant of pension.
2202-01-109-83-Mukhya Mantri Saksham Merit Based Scholarships Scheme to Students Studying in Classes 6th to 8th in Govt. Schools	O 160.00 R -160.00	..	..	..	Surrender of entire provision was due to non-receipt of claims from the eligible students under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-109-84-Monthly Stipends to BC-A Students in Classes I-VIII	O 5,000.00 R -2,279.90	2,720.10	2,720.10	..	Surrender of funds was due to non-receipt of claims from the eligible students under the scheme.
2202-01-109-85-Monthly Stipend to BPL Students in Classes I-VIII	O 550.00 R -335.02	214.98	214.98	..	Surrender of funds was due to non-receipt of claims from the eligible students under the scheme.
2202-01-109-89-Scholarships (middle)	O 190.00 R -63.92	126.08	126.08	..	Surrender of funds was due to non-receipt of claims from the eligible students under the scheme.
2202-01-111-99-Sarva Shiksha Abhiyan	O 50,000.00 R -18,525.92	31,474.08	31,474.08	..	Surrender of funds was due to receipt of less sanction from the Government of India.
2202-01-112-99-Mid Day Meal for Primary School	O 31,682.40 R -11,622.55	20,059.85	20,059.85	..	Surrender of funds was mainly due to less engagement of contractual staff and less purchase of certain items under material & supply.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-789-97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII	O 15,000.00 R -5,655.96	9,344.04	9,344.04	..	Surrender of funds was due to non-receipt/uploaded data of 3 rd & 4 th quarter eligible students from the District Elementary Education Officers.
2202-01-793-98-National Programme of Mid day Meals Schools	O 11,317.60 R -7,742.30	3,575.30	3,575.30	..	Surrender of funds was due to less enrollments of students under the scheme.
2202-01-793-99-Sarv Shiksha Abhiyan	O 15,600.00 R -6,365.22	9,234.78	9,234.78	..	Surrender of funds was due to receipt of less sanction from the Government of India.
2202-01-800-91-Swaran Jayanti Programme (96-Culture Programme of Students)	O 400.00 R -166.01	233.99	233.99	..	Surrender of funds was due to less organization of cultural programmes under the scheme.
2202-01-800-91-Swaran Jayanti Programme (98-Sugam Shiksha-Providing of Teachers to all Schools)	O 880.00 R -153.10	726.90	726.90	..	Surrender of funds was due to engagement of less teachers under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-800-91-Swaran Jayanti Programme (99-Swachh Prangan)	O 1,000.00 R -432.76	567.24	567.24	..	Surrender of funds was due to less appointment of multi-purpose workers by the Urban Local Body and Panchayat Department.
2202-02-001-92-Performance Linked Outlay (PLO) for Department of Secondary Education (EDS-PLO-REV)	O 4,500.00 R -4,500.00	..	..	..	Surrender of entire provision was due to non-receipt of claims from the eligible students under the scheme.
2202-02-001-99-Administrative staff- (97-Information Communication Technology (ICT) Schools)	O 8,000.00 R -1,160.38	6,839.62	6,839.62	..	Surrender of funds was due to availability of less eligible employees for grant of honorarium under the scheme.
2202-02-001-99-Administrative staff- (98-D.E.Os Establishment (Field Staff))	O 7,866.00 R -1,682.85	6,183.15	6,183.15	..	Surrender of funds was mainly due to posts kept vacant, less purchase of certain items under other charges and less claims received from eligible students.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001-99-Administrative staff-(99-Head Quarter Establishment (H.Q.))	O 5,808.00 R -1,037.06	4,770.94	4,770.94	..	Surrender of funds was mainly due to posts kept vacant, less engagement of contractual staff, less receipt of energy charges claims from field offices, less organization of training programme and availability of less eligible students for grant of scholarships & stipends offset by excess due to receipt of more claims under ex-gratia.
2202-02-004-99-Setting up of State Council of Research and Training, Gurugram	O 1,234.00 R -322.07	911.93	911.93	..	Surrender of funds was mainly due to posts kept vacant, less engagement of contractual staff and receipt of less claims of leave travel concession claims offset by excess on payment for receipt of medical reimbursement claims.
2202-02-053-99-Addition & alterations in Govt. Schools	O 15,000.00 R -10,798.20	4,201.80	4,201.80	..	Surrender of funds was due to execution of less minor works and non-clearance of proposals under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-105-91-Setting up of Block Institution of Education and Training (BIETs)	O 217.00 R -114.16	102.84	102.84	..	Surrender of funds was mainly due to posts kept vacant and less receipt of funds from the Government of India for payment of medical reimbursement.
2202-02-105-92-Setting up of District Institute of Education and Training (DIETs)	O 7,932.00 R -2,089.38	5,842.62	5,839.62	(-) 3.00	Surrender of funds was mainly due to posts kept vacant, less receipt of funds from the Government of India and receipt of less claims of leave travel concession/medical reimbursement and ex-gratia claims offset by excess on payment of dearness allowance.
2202-02-105-93-Setting up of Autonomous State Level Teacher Training at Jhajjar	O 700.00 R -700.00	..	..	..	Surrender of entire provision was due to due to less construction work and receipt of less demand from the institutions for release of grant-in-aid.
2202-02-105-98-Junior Basic Training Institutions	O 476.00 R -305.78	170.22	170.22	..	Surrender of funds was mainly due to posts kept vacant.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-79-Mukhya Mantri Saksham Merit Base Scholarships Scheme to Students Studying in Classes 9th to 12th in Government Schools	O 477.00 R -477.00	..	..	..	Surrender of entire provision was due to availability of less eligible students for grant of scholarship & stipends.
2202-02-107-81-Girls Students Transport Safety Scheme	O 500.00 R -431.36	68.64	68.64	..	Surrender of funds was due to allowing of less touring under the scheme.
2202-02-107-84-Haryana State Merit Scholarship Secondary Stage	O 240.00 R -230.06	9.94	9.94	..	Surrender of funds was due to non-finalization of proposal and availability of less number of eligible students.
2202-02-107-86-Monthly Stipends to BC-A Students in Classes IX-XII	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to non-availability of eligible students under the scheme.
2202-02-107-87-Monthly Stipend to BPL students in Classes IX-XII	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-availability of eligible students under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-90-Students Safety Insurance Policy	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-payment of insurance premium under the scheme.
2202-02-107-99-Scholarships (Secondary Schools)	O 160.00 R -120.16	39.84	39.84	..	Surrender of funds was due to availability of less eligible students under the scheme.
2202-02-109-83-Continuous and Comprehensive Evaluation	O 500.00 R -306.51	193.49	193.49	..	Surrender of funds was due to incurring of less expenditure than anticipated.
2202-02-109-85-Opening of Model School in Educationally Backward Blocks	O 4,000.00 R -780.89	3,219.11	3,219.11	..	Surrender of funds was mainly due to less engagement of contractual staff and non-purchase of computer items.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-109-99-Teaching Staff including other Establishments (98-Establishment Expenses)	O 4,29,643.00 R -66,053.62	3,63,589.38	3,63,589.38	..	Surrender of funds was mainly due to posts kept vacant, less purchase of items under material & supply, less number of retirees and less receipt of ex-gratia claims offset by excess to cover more expenditure on engagement of more daily wages workers and more claims of medical reimbursement.
2202-02-110-98-Grant-in-aid to Non-Government Secondary Schools (Salary Grant)	O 1,500.00 R -354.15	1,145.85	1,145.85	..	Surrender of funds was due to less release of grant-in-aid owing to late revision of pay scales.
2202-02-789-96-Monthly Stipends to all Scheduled Caste Students in Classes 9th to 12th	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-availability of eligible students under the scheme.
2202-02-789-99-Providing of free bicycle to Scheduled Caste Students in Classes 9th and 11th	O 600.00 R -575.85	24.15	24.15	..	Surrender of funds was due to availability of less eligible students under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-793-98-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	O 9,808.02 R -2,667.62	7,140.40	7,140.40	..	Surrender of funds was due to less receipt of Central Share from the Government of India.
2202-02-800-97-Swaran Jayanti Programme (96-Cultural Programme for students)	O 250.00 R -26.45	223.55	223.55	..	Surrender of funds was due to less organization of cultural programmes under the scheme.
2202-02-800-97-Swaran Jayanti Programme (97- Su-Sanskar Beti Bachao Beti Padoo (BBBP))	O 1,000.00 R -383.88	616.12	616.12	..	Surrender of funds was due to less organization of camps under the scheme.
2202-02-800-97-Swaran Jayanti Programme (99-Swachh Prangan)	O 700.00 R -267.95	432.05	432.05	..	Surrender of funds was due to less organization of cultural programmes under the scheme.
2202-03-001-96-Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was mainly due to less purchase of certain items under other charges.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-001-99-Administrative Staff (98-Govt. Colleges Administrative Staff Establishment (Field Staff))	O 12,370.00 R -1,361.14	11,008.86	11,009.05	(+) 0.19	Surrender of funds was mainly due to less purchase of certain items under other charges, posts kept vacant and non-organization of training programme offset by excess to cover more expenditure on engagement of more contractual staff/daily paid workers.
2202-03-001-99-Administrative Staff (99-Headquarter Staff Establishment (H.Q.))	O 4,367.80 R -313.63	4,054.17	4,060.52	(+) 6.35	Surrender of funds was mainly due to posts kept vacant, non-organization of training programme and less engagement of programmer offset by excess to cover more expenditure on engagement of more computer professionals.
2202-03-102-96-Assistance to M.D.U. Rohtak	O 4,000.00 R -1,200.00	2,800.00	2,800.00	..	Surrender of funds was due to receipt of less claims for grant of grant-in-aid under the scheme.
2202-03-103-97-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	O 6,000.00 R -6,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-105-87-Educational and Excursion Tour for Boy Students	O 50.00 R -47.52	2.48	2.48	..	Surrender of funds was due to purchase of less certain items under material & supply.
2202-03-105-90-Sports activities in Govt. Colleges	O 150.00 R -62.46	87.54	89.47	(+) 1.93	Surrender of funds was due to organization of less sports activities under the scheme.
2202-03-105-92-Human Resource Development of the Teacher and the Taught and the supporting staff in the Govt. Colleges and Head Quarter	O 300.00 R -115.25	184.75	187.15	(+) 2.40	Surrender of funds was due to organization of less training camps, less purchase of certain items under material & supply and availability of less eligible employees for grant of honorarium.
2202-03-105-93-Setting up of Placement Cell in Govt. Colleges	O 60.00 R -39.13	20.87	20.87	..	Surrender of funds was due to less availability of eligible employees for grant of honorarium and less purchase of certain items under material & supply.
2202-03-105-99-Setting up of Women cell at College Level & Directorate Level	O 150.00 R -73.17	76.83	77.82	(+) 0.99	Surrender of funds was due to less purchase of certain items under material & supply/other charges and availability of less eligible employees for grant of honorarium.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-107- 98-Scholarships (Colleges)	O 150.00 R -90.42	59.58	59.58	..	Surrender of provision was due to availability of less eligible students for grant of scholarship & stipends.
2202-04-200- 97-Sakshar Bharat Scheme	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-receipt of central share from the Government of India.
2202-04-200- 98-Other Adult Education Programmes	O 50.00 R -32.59	17.41	17.41	..	Surrender of funds was due to posts kept vacant and non-receipt of medical reimbursement/leave travel concession claims.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-789- 99-Providing of free bicycle to SC Boy Students in Class VI	O 200.00 R 109.72	309.72	309.72	..	Augmentation of provision was due to availability of more eligible students under the scheme.
2202-02-107- 83-Book Bank/Library	O 3,500.00 R 4,729.76	8,229.76	8,229.76	..	Augmentation of provision was due to more purchase of library books under the scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-109-86-Rashtriya Madhyamikh Shiksha Abhiyan (RMSA)	O 22,917.98 R 18,823.77	41,741.75	41,741.75	..	Reasons for augmentation of ₹18,823.77 lakh have not been intimated. Correct and convincing reasons have been called for (Fin.& A. App. A/cs/ G.No. 09/2022-23/ 516-18 dated 30.05.2022).
2202-02-800-97-Swaran Jayanti Programme (98-Sugam Shiksha Providing of Teachers to all schools)	O 400.00 R 394.82	794.82	794.82	..	Augmentation of provision was due to re-engagement of more retired teachers under the scheme.

Defective Budgeting

(5) A case of defective re-appropriation order issued by the Finance Department in which budget provision was augmented more than the actual expenditure resulted saving in this case is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-108-99-Production of text books and Preparation of reading Material	O 85.00 R 54.51	139.51	77.04	(-) 62.47	Augmentation of provision through re-appropriation due to filling up of vacant posts proved unrealistic in view of the saving of ₹ 62.47 lakh; reasons for which have not been intimated (September 2022).

Grant No. 9- Contd.

(6) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted excess expenditure in this case is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103- 98-Government Colleges	O 48,959.00 R -10,605.38	38,353.62	38,567.95	(+)214.33	Surrender of funds was mainly due to posts kept vacant, less engagement of daily wages workers, less engagement of contractual staff, less purchase of certain items under material & supply and less receipt of leave travel concession claims. Reasons for the final excess of ₹214.33 lakh have not been intimated (September 2022).

(7) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving resulted amounts remained unsundered in this case is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103- 99-Institutes	O 54,991.00 R -15,140.79	39,850.21	39,829.41	(-) 20.80	Surrender of funds was mainly due to posts kept vacant and less purchase of certain items. Reasons for the final saving of ₹20.80 lakh have not been intimated (September 2022).

Grant No. 9- Contd.

(8) Two cases of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation are given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-789-94-Stipends to all Scheduled Caste Students in Government Colleges	O 4,000.00 S 4,000.00 R -300.00	7,700.00	7,700.00	..	Surrender of funds was due to availability of less eligible students of Scheduled Castes.
2202-03-789-97-Providing of free Books to Scheduled Caste Students in Govt. Colleges	O 700.00 S 700.00 R -200.00	1,200.00	1,200.00	..	Surrender of funds was due to availability of less eligible students of Scheduled Castes.

Capital**Voted Grant**

(9) Against the available saving of ₹ 3,208.48 lakh, surrender of ₹ 15,723.91 lakh on 31 March 2022 proved unrealistic.

(10) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-96-Performance Linked Outlay (PLO) of EDS Education (Secondary) (EDS-PLO-CAP)	O 990.75 R -990.75	..	..	..	Surrender of entire provision was due to non-construction of work under the scheme.

Grant No. 9- Concl.**Defective Budgeting**

(11) A case of defective re-appropriation order issued by the Finance Department in which entire provision was surrendered resulted excess expenditure was incurred without budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-203- 99-College Buildings	O 13,600.00 R -13,600.00	..	12,347.97	(+)12,347.97	Surrender of entire provision through re-appropriation proved unrealistic in view of the expenditure of ₹ 12,347.97 lakh; reasons for which have not been intimated (September 2022).

Grant No. 10 - TECHNICAL EDUCATION

(Major Heads-2203-Technical Education, 4202-Capital Outlay on Education, Sports, Art and Culture)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	6,78,04,11	7,14,54,11	6,36,83,57	(-77,70,54)
Supplementary	36,50,00			

Amount surrendered during the year

(March 2022)

77,27,78

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	22,00,00	22,00,00	20,01,98	(-) 1,98,02
Supplementary	..			

Amount surrendered during the year

(March 2022)

2,01,96

Notes and comments :

Revenue

Voted Grant

(1) In view of overall saving of ₹ 7,770.54 lakh, the supplementary grant of ₹ 3,650 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) In view of the ultimate saving of ₹ 7,770.54 lakh, an amount of ₹ 42.76 lakh remained unsurrendered.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-001-93- Directorate of Technical Education (HQ.Staff)	O 1,401.60 R -367.93	1,033,67	1,033,67	..	Surrender of funds was mainly due to posts kept vacant, non-organization of training camps and less engagement of contractual staff.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-104-74- Pension to Employees of Affiliated Aided Technical Institutions/ Polytechnics	O 1,000.00 R -274.66	725.34	725.34	..	Surrender of funds was due to less claims received from the retirees under the scheme.
2203-51-104-77- Development of Aided Polytechnics	O 3,800.00 R -740.00	3,060.00	3,060.00	..	Surrender of funds was due to less claims received from the Aided Polytechnics.
2203-51-105-55- Community Development Through Polytechnics	O 120.00 R -20.00	100.00	100.00	..	Surrender of funds was due to non-receipt of funds from the Government of India.
2203-51-105-82- Modernisation of existing Polytechnic	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2203-51-107-98- Merit cum means Scholarships	O 100.00 R -22.85	77.15	77.15	..	Surrender of funds was due to appointment of less apprentices under the scheme.
2203-51-112-90- Establishment of Government Engineering College Nilokheri District Karnal	O 600.00 R -174.28	425.72	425.72	..	Surrender of funds was mainly due to less engagement of guest faculty, posts kept vacant and non-availability of leave travel concession option on e-Salary portal.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-112-92- Establishment of National Institute of Fashion Technology Panchkula	O 3,500.00 R -624.39	2,875.61	2,875.61	..	Surrender of funds was due to non-finalization of processes for land transfer under the scheme.
2203-51-199-99- Accreditation of Government Polytechnics (Under Swaran Jayanti Scheme)	O 500.00 R -488.18	11.82	11.82	..	Surrender of funds was due to cut imposed on grants under the scheme.
2203-51-789-92- Reimbursement of State Transport Facility/Train Pass to SC Students Renamed as Reimbursement of Fee and Transport Facility to Scheduled Caste Students	O 30.00 R -24.70	5.30	5.30	..	Surrender of funds was due to non-finalization of claims of Scheduled Caste students under the scheme.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-112-93- Estt. of Ch. Devi Lal Engg. College	O 500.00 R 407.54	907.54	907.54	..	Augmentation of provision through re-appropriation was due to filling up of vacant posts, more engagement of guest faculty and payment of enhanced dearness allowance.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-112-94- Establishment of Govt. Engineering College Rewari	O	195.00	223.02	..	Augmentation of provision through re- appropriation was mainly due to filling up of vacant posts and more engagement of contractual staff.
	R	28.02			

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below.

There was no need for obtaining supplementary grant as the actual expenditure in these case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget provision more than actual saving were surrendered through re-appropriation resulted excess expenditure was incurred, which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-105-59- Development of Government Polytechnics (98- Establishment Expenses)	O	28,332.50	23,856.39	(+ 6.71	Surrender of funds was mainly due to posts kept vacant, cut imposed on grants-in- aid, adoption of economy measures, non-organization of training camps and less receipt of ex- gratia claims offset by excess to cover more expenditure mainly on payment of enhanced dearness allowance. Reasons for the final excess of ₹6.71 lakh have not been intimated (September 2022).
	S	750.00			
	R	-5,232.82			

Grant No. 10- Concl.**Capital****Voted Grant**

(6) Against the available saving of ₹ 198.02 lakh, surrender of ₹ 201.96 lakh on 31 March 2022 proved unrealistic.

(7) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-789-99- Construction of Hostels for Scheduled Castes Students in Polytechnics	O 700.00 R -700.00	..	..	..	Surrender of entire provision was due to non-start of the construction work owing to revision of rates by Public Works Department (B&R), Haryana.

(8) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-104-99- Polytechnics Buildings	O 1,500.00 R 498.04	1,998.04	2,001.98	(+) 3.94	Augmentation of provision was due to expedition of ongoing works after COVID-19. Reasons for the final excess of ₹3.94 lakh have not been intimated (September 2022).

Grant No. 11 - SPORTS AND YOUTH WELFARE

(Major Heads-2204-Sports and Youth Services, 4202-Capital Outlay on Education, Sports, Art and Culture)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,72,73,10	4,88,82,10	2,66,18,63	(-) 2,22,63,47
Supplementary	1,16,09,00			

Amount surrendered during the year

(March 2022)

2,22,71,07

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	55,00,00	89,12,00	72,75,56	(-) 16,36,44
Supplementary	34,12,00			

Amount surrendered during the year

(March 2022)

13,91,30

Notes and comments :

Revenue

Voted Grant

(1) In view of the available saving of ₹ 22,263.47 lakh, the supplementary grant of ₹ 11,609 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

(2) Against the available saving of ₹ 22,263.47 lakh, surrender of ₹ 22,271.07 lakh proved unrealistic.

Grant No. 11- Contd.

(3) Saving occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-97-Moti Lal Nehru School of Sports Rai Maintenance of Landscaping	O R	65.00 -28.34	36.66	36.66	..	Surrender of funds was due to non-passing of bills by treasuries on 31.03.2022.
2204-51-102-90-Opening of New NCC Group HQ, New NCC Bn/Girls Bn NCC/Mixed Bn. NCC (97-Opening of new Girls BN NCC Unit at Nuh (Mewat))	O R	60.00 -30.18	29.82	29.82	..	Surrender of funds was mainly due to less engagement of contractual staff and less receipt of leave travel concession claims and less purchase of office items.
2204-51-102-91-Opening of New Girls Bn. N.C.C. Unit at Hissar	O R	100.00 -38.95	61.05	61.06	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and non-engagement of contractual staff.
2204-51-102-93-Opening of NSS Cell in D.H.E, Haryana	O R	118.00 -85.64	32.36	33.02	(+) 0.66	Surrender of funds was mainly due to non-conduction of sports activities due to COVID and non-filling up of vacant posts.

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-102-98- Expenditure on Annual Cadet Camps	O	204.00	57.62	57.62	..	Surrender of funds was mainly due to adoption of economy measure and non-filling up of vacant posts.
	R	-146.38				
2204-51-102-99- Expenditure on National Cadet Corps	O	2,178.00	1,557.13	1,557.12	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measure, less claims of rent, rates & taxes received and non-engagement of contractual staff.
	R	-620.87				
2204-51-104-45- Establishment of State Youth Commission	O	60.00	39.92	39.91	(-) 0.01	Surrender of funds was mainly due to non-engagement of contractual staff and adoption of economy measures.
	R	-20.08				
2204-51-104-51- State Sports Councils Scheme	O	100.00	..	..	..	Surrender of entire provision was due to non-finalization of proposal for amendment in State Sports Council Act 2016.
	R	-100.00				

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-54-Youth Development Scheme	O R	300.00 -50.92	249.08	249.09	(+) 0.01	Surrender of funds was mainly due to non-conduction of sports activities, adoption of economy measures and non-receipt of claims for payments out of discretionary grants.
2204-51-104-55-Mass Popularization of Sports	O R	50.00 -35.02	14.98	14.99	(+) 0.01	Surrender of funds was mainly due to non-conduction of sports activities under the scheme.
2204-51-104-69-Sports Nursery	O R	616.00 -535.72	80.28	80.29	(+) 0.01	Surrender of funds was mainly due to less organization of sports functions due to COVID-19 and decrease in budget in revised estimates.
2204-51-104-86-Sports Equipments	O R	5,000.00 -4,996.05	3.95	3.95	..	Surrender of funds was due to non-finalization of tenders for purchase of sports equipment items owing to non-completion of formalities till March 2022.

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-91-Nehru Yuva Kendra Scheme	O	232.00	207.99	207.99	..	Surrender of funds was mainly due to non-filling up of vacant posts offset by excess mainly to cover more expenditure on payment of enhanced dearness allowance.
	R	-24.01				
2204-51-789-99-Infrastructure Scheme for Scheduled Castes	O	1,000.00	271.56	271.56	..	Surrender of funds was due to non-approval of proposal for infrastructure by the Higher Authorities.
	R	-728.44				
2204-51-800-96-Provisions of Sports & Equipment & development of playgrounds in Schools	O	400.00	129.41	129.41	..	Surrender of funds was due to non-occurring of expenditure due to Covid-19 under the scheme.
	R	-270.59				
2204-51-800-97-Scouting & Guiding Assistance	O	100.00	..	..	..	Surrender of entire provision was due to non-occurring of expenditure due to Covid-19 under the scheme.
	R	-100.00				
2204-51-800-98-Grant-in-aid to National School Games Championship	O	150.00	..	..	..	Surrender of entire provision was due to Covid-19 non-occurring of expenditure under the scheme.
	R	-150.00				
2204-51-800-99-Grant-in-aid to Bharat Scout and Guides	O	50.00	..	..	..	Surrender of entire provision was due to Covid-19 non-occurring of expenditure under the scheme.
	R	-50.00				

Grant No. 11- Contd.

Defective Budgeting

(4) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-98- Establishment of Sports Coaching Camps	O 2,436.10 S 6.00 R -332.05	2,110.05	2,110.05	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training programme offset by excess mainly to cover expenditure on payment of enhanced dearness allowance.
2204-51-104-56-Human Resource Development Scheme	O 13,253.10 S 6,103.00 R -15,042.65	4,313.45	4,313.46	(+) 0.01	Surrender of funds was mainly due to non-conduction of sports activities due to COVID-19, less engagement of contractual staff and non-organization of training programme.
2204-51-104-57- Infrastructure Scheme	O 2,000.00 S 420.00 R -674.67	1,745.33	1,745.33	..	Surrender of funds was mainly due to non-passing of bills by the treasury, non-approval of proposal for issuing administrative approval and restriction of 30 per cent in the last quarter.

Grant No. 11- Contd.

(5) Two cases of defective budgeting where supplementary grant obtained excessively and reduced through re-appropriation on 31 March 2022 by the Finance Department as per scheme is discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-99-Appointment of Essential Staff for Sports Directorate	O S R	608.00 207.00 -47.13	767.87	767.88	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and non-conduction of training programme offset by excess mainly to cover more expenditure on payment of enhanced dearness allowance.
2204-51-102-88-NSS Development Scheme	O S R	.. 208.00 -150.52	57.48	57.48	..	Surrender of funds was due to less purchase of office items, non-receipt of travel expenses/ honorarium claims and non-conduction of sports activities.

(6) One case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which amount was surrendered more than the actual saving, resulted excess expenditure was made is discussed on next page:-

Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001- 95-Moti Lal Nehru School of Sports, Rai and Kamla Nehru School of Sports, Rai	O R	2,252.00 -382.32	1,869.68	1,876.46	(+) 6.78	Surrender of funds was mainly due to non-passing of bills by treasuries on 31.03.2022 and partially closing of schools, less receipt of leave travel concession claims and non-filling up of vacant posts offset by excess mainly to cover more expenditure on payment of enhanced dearness allowance and engagement of more daily wagers. Reasons for the excess of ₹6.78 lakh have not been intimated (September 2022).

(7) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104- 47-Promotion of Sports Activities (E&T)	O S R	5,500.00 4,400.00 2,325.99	12,225.99	12,225.99	..	Augmentation of provision through re-appropriation was due to payment of more cash awards.

Grant No. 11- Concl.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104- 52-Sports Awards and Incentive Scheme (99-Normal Plan)	O S R	200.00 250.00 95.55	545.55	545.55	..	Augmentation of provision through re-appropriation was due to receipt of more claims for payment of honorarium offset by saving due to non-finalization of reward scheme to Bhim Awardees (deaf & blind) for the year 2018 to 2020-21.

Capital**Voted Grant**

(8) Out of the ultimate saving of ₹ 1,636.44 lakh, an amount of ₹ 245.14 lakh remains unsurrendered.

(9) Out of the ultimate saving of ₹ 1,636.44 lakh, the supplementary grant of ₹ 3,412 lakh obtained in January 2022 proved excessive.

(10) Saving occurred as under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-101- 99-Buildings (Youth Hostels)	O R	500.00 -0.07	499.93	254.78	(-)245.15	Reasons for the final saving of ₹245.15 lakh have not been intimated (September 2022).

Defective Budgeting

(11) In the following case, where supplementary grant was obtained excessive and later on a part of supplementary grant reduced through re-appropriation on 31 March 2022 issued by the Finance Department which indicates that budget estimates were not prepared appropriately:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-102- 99-Sports Infrastructure Scheme	O S R	5,000.00 3,412.00 -1,391.23	7,020.77	7,020.77	..	Surrender of funds was due to non-approval for construction work by the Higher Authorities.

Grant No. 12 - ART AND CULTURE

(Major Heads-2205-Art and Culture, 4202-Capital Outlay on Education, Sports, Art and Culture)

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	66,28,07	72,93,07	24,09,89	(-) 48,83,18
Supplementary	6,65,00			

Amount surrendered during the year

(March 2022)

48,83,28

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	50,00,00	50,00,00	50,00,00	..
Supplementary	..			

Amount surrendered during the year

Nil

Notes and comments :

Revenue**Voted Grant**

(1) In view of the ultimate saving of ₹ 4,883.18 lakh, the supplementary grant of ₹ 665 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original budget provision.

(2) Saving occurred mainly as given on next page:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-99- Setting up of State Archives Regional repositories and development of Archives in Haryana	O 252.50 R -67.56	184.94	184.94	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less claims of leave travel concession and training received.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-94- Setting up of State Archaeological Museum	O 200.00 R -192.46	7.54	7.54	..	Surrender of funds was mainly due to less purchase of certain items under material and supply, less purchase of official items, non-filling up of vacant posts and adoption of economy measure.
2205-51-105-86- Development and Upgradation of Public Libraries under E.F.C. recommendations	O 2,700.00 R -2,700.00	..	..	..	Reasons for the surrender of entire provision of ₹ 2,700 lakh were not intimated Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.12/ Re-app-order/2022-23/189-92 dated 25.04.2022).
2205-51-105-90- Grant-in-aid to Raja Ram Mohan Rai foundation Calcutta	O 30.00 R -30.00	..	..	..	Reasons for surrender of entire provision of ₹ 30 lakh were not intimated. Convincing reasons have been called for vide no. Fin. & App A/Cs/G.No. 12/Re-app-order/2022-23/189-92 dated 25.04.2022).

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-105-99- Setting up of District/Sub Divisional Libraries	O 1,589.00 R -770.50	818.50	818.60	(+) 0.10	Reasons for surrender of ₹770.50 lakh were not intimated. Convincing reasons have been called for vide no. Fin. & App A/Cs/G..No. 112/Re- app-order/2022- 23/189-92 dated 25.04.2022).

Defective Budgeting

(3) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget provision were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-93- Setting up of Zonal Museum	O 1,138.00 S 25.00 R -871.89	291.11	291.11	..	Surrender of funds was mainly due to less execution of maintenance work, less claims of medical reimbursement received and non- filling up of vacant posts.

Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-98- Archaeological Excavation Exploration programme	O 58.00 S 10.00 R -57.48	10.52	10.52	..	Surrender of funds was mainly due to less engagement of contractual staff, finalisation of work under process, less purchase of certain items under material & supply and less expenditure on petrol owing to less touring by officers/officials.
2205-51-103-99- Direction Admn.-	O 302.76 S 5.00 R -105.85	201.91	201.91	..	Surrender of funds was mainly due to non filling up of vacant posts, less claims of leave travel concession & ex-gratia received, less purchase of computers and less engagement of contractual staff and non-occurring of publication work due to lockdown.

(4) A case of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation by the Finance Department on 31 March 2022 is discussed on next page:-

Grant No. 12- Concl.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-96- Protection/ Preservation Development of Ancient Monuments Sites	O S R	325.00 625.00 -68.17	881.83	881.83	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, less receipt of energy charges claims and receipt of less demand for grant-in-aid offset by excess due to awaited estimates from PWD (B&R) and Architectural department received after sending the demand of Budget Estimates.

Grant No. 13 - HEALTH

(Major Heads-2210-Medical and Public Health, 2211-Family Welfare, 4059-Capital Outlay on Public Works, 4210-Capital Outlay on Medical and Public Health)

Revenue**Voted**

		Total Grant or appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	61,77,81,73	71,25,51,25	60,01,76,64	(-) 11,23,74,61
Supplementary	9,47,69,52			

Amount surrendered during the year

(March 2022)

11,24,26,54

Charged

<i>Original</i>	20,00	20,00	5,98	(-) 14,02
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

14,42

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	11,58,73,00	14,19,61,00	8,95,70,31	(-) 5,23,90,69
Supplementary	2,60,88,00			

Amount surrendered during the year

(March 2022)

5,35,23,67

Notes and comments :

Revenue**Voted Grant**

(1) Against the available saving of ₹ 1,12,374.61 lakh, surrender of ₹ 1,12,426.54 lakh proved unrealistic.

(2) In view of overall saving of ₹ 1,12,374.61 lakh, the supplementary grant of ₹ 94,769.52 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 13- Contd.

(3) Saving occurred mainly as under the following heads (partly offset by excess under certain other heads mentaioned in note 4 below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-38- Mukhyamantri Muft Ilaaj Yojna (99-Under Public Private Partnership (PPP))	O 4,500.00 R -1,350.00	3,150.00	3,150.00	..	Surrender of funds was due to less purchase of medicines under the scheme.
2210-01-110-64- Grant-in-aid to Haryana Blood Transfusing Council Renamed as Grant-in-Aid to various Health Institutions	O 668.10 R -159.18	508.92	508.92	..	Surrender of funds was due to non-appointment of ombudsman under the scheme.
2210-01-110-65- Devi Rupak Rashtriya Utthan Evam Parivar Kalyan Yojna	O 80.00 R -23.21	56.79	56.79	..	Surrender of funds was mainly due to availability of less number of beneficiaries under the scheme.
2210-01-110-70- Upgradation of Standards of Administration of Central Finance Commission	O 14,200.00 R -14,200.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-02-101-92- Strengthening of District Ayurveda Offices (98- Establishment Expenses)	O 2,000.00 R -604.05	1,395.95	1,395.95	..	Surrender of funds was mainly due to posts kept vacant non-receipt of bills of hired vehicles from concerned offices, non-purchase of bio-metric machines due to COVID, conduction of less training and adoption of economy measures.
2210-02-102-99- Opening/ Continuation of Homeopathic Dispensaries	O 75.00 R -27.06	47.94	47.94	..	Surrender of funds was mainly due to posts kept vacant and adoption of economy measures.
2210-03-789-99- Jananee Suraksha Yojna for Schedule Caste	O 500.00 R -137.70	362.30	362.30	..	Surrender of funds was due to as per actual number of beneficiaries under the scheme.
2210-04-101-81- GIA to State Ayush Society, Haryana for National Ayush Mission	O 5,000.00 R -3,870.50	1,129.50	1,129.50	..	Surrender of funds was due to non-receipt of grant from the Government of India.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-04-101-90- Health Awareness through ISM&H through fairs with Medical Camps	O 350.00 R -112.49	237.51	237.51	..	Surrender of funds was due to non-celebration of International Yoga day and other fairs physically under the scheme.
2210-04-101-94- Grant-in-aid to various Institutions/ Gram Panchayats	O 500.00 R -236.86	263.14	263.14	..	Surrender of funds was due to receipt of less demand for release of grant-in-aid from the concerned offices.
2210-04-102-97- Continuance of Homeopathic Dispensary	O 485.60 R -165.80	319.80	319.80	..	Surrender of funds was mainly due to posts kept vacant.
2210-04-103-98- Unani	O 490.00 R -60.52	429.48	429.48	..	Surrender of funds was mainly due to posts kept vacant and adoption of economy measures offset by excess to cover more expenditure on payment of enhanced dearness allowance/grant of ACP scales to the staff.
2210-05-101-86- Shri Krishna Ayush University Kurukshetra	O 2,000.00 R -354.25	1,645.75	1,645.75	..	Surrender of funds was due to execution of less construction work and adoption of economy measures under the scheme.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-101-88- Continuation/ improvement of Govt. Ayurvedic College/Govt. Ayurvedic Pharmacy/Drug Testing Laboratory, Kurukshetra and ISM&R Institute Panchkula	O 1,150.00 R -224.48	925.52	925.52	..	Surrender of funds was mainly due to merger of staff of Shri Krishna Govt. Ayurvedic College into Shri Krishna AYUSH University, Kurukshetra.
2210-05-101-89- Strengthening improvement of Shri Krishna Govt Ayurvedic College Kurukshetra and ISM&R Institute, Panchkula	O 1,258.40 R -436.38	822.02	822.02	..	Surrender of funds was mainly due to merger of staff of Shri Krishna Govt. Ayurvedic College into Shri Krishna AYUSH University, Kurukshetra.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-70- Establishment of Government Medical College Chhainsa (Faridabad)	O 4,000.00 R -1,297.86	2,702.14	2,702.14	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of machinery & equipments, less engagement of daily wages employees, less maintenance work and less purchase of medicines and laboratory equipments offset by excess to cover more expenditure on more engagement of contractual staff/professionals.
2210-05-105-71- Establishment of Nursing School/College. MPHW Male	O 2,000.00 R -1,047.63	952.37	952.37	..	Surrender of funds was mainly due to recruitment of less faculty, less receipt of scholarships & stipends/ maintenance/travel expenses/material & supply/other charges claims.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-74- University of Health Sciences, Karnal	O 500.00 R -375.00	125.00	125.00	..	Surrender of funds was due to non- finalization of recruitment process under the scheme.
2210-05-105-76- Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (95-Government Medical College Chhainsa (Faridabad))	O 200.00 R -185.28	14.72	14.72	..	Surrender of funds was due to non- running of hospital properly.
2210-05-105-76- Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (96-BPS Govt Medical College for Women Khanpur Kalan, Sonepat)	O 1,500.00 R -161.09	1,338.91	1,338.91	..	Surrender of funds was due to non- passing of bills by the State Government during the year.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-83- Establishment Office of the Director Research and Medical Education Haryana	O 1,000.00 R -202.58	797.42	797.42	..	Surrender of funds was mainly due to recruitment of less staff, less engagement of contractual staff offset by excess to cover more expenditure on rent, rates & taxes and receipt of more claims of motor vehicles.
2210-06-107-99- Laboratories	O 643.20 R -69.59	573.61	573.61	..	Surrender of funds was mainly due to posts kept vacant offset by excess to cover more expenditure on payment of enhanced dearness allowance.
2210-80-199-97- Cashless Medical Treatment to Employee, Pensioners and their Dependants by AB-HHPA (AYUSHMAN) Bharat Haryana Health Protection Authority)	O 20,000.00 R -15,000.00	5,000.00	5,000.00	..	Surrender of funds was due to non-implementation of the scheme.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-80-199-98- National Health Mission (99-Assuring Total Anaemia Limit (ATAL) Abhiyaan Renamed as ATAL Swasthya Abhiyan)	O 10,116.00 R -9,441.00	675.00	675.00	..	Reasons for surrender of ₹9,441 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App A/Cs/G.No. 13/2022-23/108-12 dated 20.04.2022).
2211-51-001-99- State Family Planning Bureau	O 630.00 R -243.53	386.47	386.47	..	Surrender of funds was mainly due to non-filling up of vacant posts.
2211-51-200-99- Conventional Contraceptives	O 154.78 R -99.21	55.57	55.57	..	Surrender of funds was due to receipt of less supply of Condom, Oral Pills & Copper-T from the Government of India.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-46- Out Sourcing of Support Services	O 27,000.00 S 4,400.00 R 2,574.50	33,974.50	33,974.50	..	Augmentation of provision through re-appropriation was due to more engagement of contractual staff under the scheme.

Grant No. 13- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-76- Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (98-SHKM Govt. Medical College, Nalhar, Mewat)	O R	650.00 374.61	1,024.61	1,024.61	..	Augmentation of provision through re-appropriation was due to receipt of more claims under material & supply and purchase of more medicines.
2210-05-105-76- Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (99-Kalpna Chawla Govt. Medical College, Karnal)	O R	1,000.00 871.66	1,871.66	1,871.66	..	Augmentation of provision through re-appropriation was due to receipt of more claims under material & supply and purchase of more medicines.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-78- Establishment of Kalpana Chawala Medical College, Karnal	O 10,000.00 R 1,674.53	11,674.53	11,674.56	(+) 0.03	Augmentation of provision was mainly due to more engagement of contractual staff, more purchase of laboratory equipments, clearance of arrears bills of faculties, execution of more maintenance work in the building and receipt of more claims of scholarships and stipends offset by saving due to less receipt of electricity bills, less purchase of stationery items, less receipt of leave travel concession and motor vehicle claims.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-81- Establishment of Mewat Medical College at Nalhar	O 15,000.00 R 2,057.58	17,057.58	17,057.58	..	Augmentation of provision was mainly due to appointment of new staff nurses, transfer of payment to HMSCL Panchkula for Covid-19 equipments, more engagement of contractual staff, joining of newly PG/Diplomat of National Board offset by saving due to less receipt of energy charge claims, less engagement of contractor staff, less purchase of stationery items/equipments of lab.
2210-06-102-99- Public Analyst and Food Inspector	O 703.50 R 146.96	850.46	850.66	(+) 0.20	Reasons for augmentation of ₹ 146.96 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App A/Cs/G.No. 13/2022-23/108-12 dated 20.04.2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2211-51-103-99- Immunisation Programme	O	4,000.00	5,206.92	5,206.92	..	Augmentation of provision through re-appropriation was due to excess supply of Vaccine & Cold Chain equipments received from the Government of India.
	R	1,206.92				

Defective Budgeting

(5) Two cases of defective budgeting where supplementary grant was obtained excessive and later on supplementary grant reduced more than actual saving were surrendered through re-appropriation resulted excess expenditure was incurred which indicates that budget estimates were not prepared appropriately are given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-102-98- District Staff (98- Establishment Expenses)	O	23,098.00	26,519.12	(+ 8.91	Surrender of funds was mainly due to post of Directorate ESI kept vacant. less appointment of contractual employee offset by excess on payment of enhanced dearness allowance and receipt of more claim of medical reimbursement. Reasons for the final excess of ₹8.91 lakh have not been intimated (September 2022).
	S	6,250.00			
	R	-2,837.79			

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-03-110-99- Continuance of Rural Hospital and Dispensary Renamed as Rural Health Service	O 83,972.10 S 5,100.00 R -2,447.96	86,624.14	86,650.41	(+) 26.27	Surrender of funds was mainly due to posts kept vacant, non-purchase of office items, less receipt of leave travel concession/ ex-gratia claims offset by excess to cover more expenditure on payment of dearness allowance. Reasons for the final excess of ₹26.27 lakh have not been intimated (September 2022).

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-96- Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions	O 20,300.00 S 1,000.00 R -1,692.37	19,607.63	19,607.63	..	Surrender of funds was due to less lifting of Bio Medical Waste from Health Insitutions.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-200-98- National Urban Health Mission	O 4,200.00 S 1,000.00 R -1,087.00	4,113.00	4,113.00	..	Surrender of funds was due to non-receipt of grant from the Government of India.
2210-03-103-84- Grant--in-aid under NRHM	O 83,700.00 S 38,900.00 R -11,384.11	1,11,215.89	1,11,215.89	..	Surrender of funds was due to non-receipt of grant from the Government of India.

(7) Five cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered excessively resulted excess expenditure are given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-102-99- Headquarter Staff	O 711.80 R -116.22	595.58	596.48	(+) 0.90	Surrender of funds was mainly due to post of Directorate ESI kept vacant.
2210-02-101-93- Strengthening of Directorate of AYUSH at Head Quarter	O 650.00 R -185.40	464.60	467.75	(+) 3.15	Surrender of funds was mainly due to posts kept vacant, adoption of economy measures and diversion of training budget of ₹30 lakh from recurring to non-recurring scheme offset by excess payment on increase of DC rate of contractual staff. Reasons for the final excess of ₹3.15 lakh have not been intimated (September 2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-001-97- Child Survival Safe Motherhood	O 1,170.00 R -550.77	619.23	659.39	(+)40.16	Surrender of funds was mainly due to non-filling up of vacant posts. Reasons for the final excess of ₹40.16 lakh have not been intimated (September 2022).
2211-51-003-96- Promotional Training School for M.P.W. (Female) Bhiwani	O 70.00 R -50.48	19.52	20.27	(+)0.75	Surrender of funds was mainly due to non-filling up of vacant posts.
2211-51-003-98- Training of A.N.Ms	O 1,000.00 R -897.58	102.42	103.05	(+) 0.63	Surrender of funds was mainly due to non-grant of stipend to the trainees, adoption of economy measures and less claims of energy charges by subordinate offices.

Grant No. 13- Contd.

(8) Five cases of defective re-appropriation order issued by the Finance Department in which amount was surrendered less than the actual saving resulted savings in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-001-98- District Family Planning Bureau	O 2,200.00 R -1,059.49	1,140.51	1,130.83	(-) 9.68	Surrender of funds was mainly due to non-grant of stipend to the trainees, adoption of economy measure and less claims of energy charges by subordinate offices. Reasons for the final saving of ₹9.68 lakh have not been intimated (September 2022).
2211-51-003-95- M.P.W. Training School (Male), Rohtak	O 100.00 R -78.66	21.34	19.74	(-)1.60	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims.
2211-51-003-99- Regional Family Planning Training Centre Rohtak	O 200.00 R -103.28	96.72	90.43	(-)6.29	Surrender of funds was mainly due to non-filling up of vacant posts and non-availing of leave travel concession to the employee. Reasons for the final saving of ₹ 6.29 lakh have not been intimated (September 2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-101-98- Sub Centres	O 19,000.00 R -3,196.50	15,803.50	15,788.86	(-)14.64	Surrender of funds was mainly due to non-filling up of vacant posts, non-availing of leave travel concession facility by employees, , less receipt of medical reimbursement claims and non-receipt of ex-gratia claims. Reasons for the final saving of ₹ 14.64 lakh have not been intimated (September 2022).
2211-51-102-99- Urban Family Welfare Services	O 650.00 R -246.00	404.00	397.05	(-) 6.95	Surrender of funds was mainly due to non-filling up of vacant posts. Reasons for the final saving of ₹6.95 lakh have not been intimated (September 2022).

(9) In one case given on the next page, the provision was made by the supplementary grant which obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department.

There was no need for obtaining the supplementary grant as there was no expenditure was incurred in this case which indicates that budget estimates were not prepared appropriately.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-72- Performance Linked Outlay (PLO) for Department of Medical Education and Research (MER- PLO-REV)	O .. S 37,628.02 R -37,628.02	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

(10) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department.

There was no need for obtaining the supplementary grant as there was no expenditure was incurred in this case which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-06-104-97- Performance Linked Outlay (PLO) for Food and Drugs Administration Haryana (FDA- PLO-REV)	O 0.01 S 191.50 R -191.51	..	..	..	Surrender of entire provision was due to diversion of funds to PLO scheme vide no. 27567-3FDIIA dated 22.12.2021.

Grant No. 13- Contd.

(11) In the following case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which provision was surrendered inadequate more than the actual expenditure resulted excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2210-01-001-99- Headquarter staff- Improvement & Strengthening of Health Directorate	O	2,113.00	2,780.05	2,774.08	(-) 5.97	Augmentation of provision through re-appropriation was mainly to cover more expenditure on payment of enhanced salary/dearness allowance. Reasons for the final saving of ₹5.97 lakh have not been intimated (September 2022).
	R	667.05				

Charged Appropriation

(12) Against the available saving of ₹14.02 lakh, surrender of ₹ 14.42 lakh on 31 March 2022 proved unrealistic.

(13) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered excessively resulted excess expenditure is given below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2210-01-001-99- Headquarter staff- Improvement & Strengthening of Health Directorate	O	20.00	5.58	5.98	(+)0.40	Surrender of funds was due to announcement of less awards by the various courts.
	R	-14.42				

Capital**Voted Grant**

(14) Against the available saving of ₹ 52,390.69 lakh, surrender of ₹ 53,523.67 lakh on 31 March 2022 proved unrealistic.

Grant No. 13- Contd.

(15) In view of overall saving of ₹ 52,390.69 lakh, the supplementary grant of ₹ 26,088 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(16) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-63- Construction of Food and Drug Administration Building	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-submission of requirement for release of funds by the executing agency under the scheme.
4059-01-051-65- Construction work of Directorate of Medical Education and Research Haryana (Panchkula)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-completion of tender process by the Haryana Police Housing Corporation, Panchkula.
4210-03-101-90- Construction of Buildings under Swaran Jayanti Yojna	O 700.00 R -700.00	..	..	..	Surrender of entire provision was due to non-construction of buildings under the scheme.
4210-03-105-87- Construction work AIIMS, Manethi (Rewari)	O 5,000.00 R -5,000.00	..	..	..	Reasons for surrender of ₹5,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-88- Government Medical College and Hospital in Mohindergarh (at Narnaul)	O 15,000.00 R -9,000.00	6,000.00	6,000.00	..	Reasons for surrender of ₹9,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).
4210-03-105-90- Construction work of Dental College at Nalhar (99- Construction of Building)	O 500.00 R -500.00	..	..	..	Reasons for entire surrender of ₹500 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).
4210-03-105-93- Construction work of New Government Medical College at Bhiwani	O 15,000.00 R -11,364.95	3,635.05	3,635.05	..	Reasons for surrender of ₹11,364.95 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/cs/ G.No.13/ 99-103 dated 21.4.2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-94- Construction work of New Government Medical College at Jind	O 5,000.00 R -3,000.00	2,000.00	2,000.00	..	Reasons for the surrender of ₹3,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).
4210-03-105-96- Construction of Kalpana Chawla Government Medical College Karnal	O 2,000.00 R -1,500.00	500.00	500.00	..	Surrender of funds was due to pending claims of payments against medical equipments claims and civil works of Hospital Services Consultancy Corporation Limited under the scheme.
4210-04-107-99- Strengthening of State Drug Regulatory System	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-purchase of equipments due to non-construction of building.

Grant No. 13- Contd.

(17) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-85- Establishment of Government Medical College Chhainsa (Faridabad)	O 2,000.00 R 1,054.64	3,054.64	3,054.64	..	Reasons for augmentation of ₹1,054.64 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).
4210-03-105-92- Construction work of University of Health Sciences Karnal (99- Construction of Building)	O 15,000.00 R 8,113.39	23,113.39	23,113.39	..	Reasons for augmentation of ₹8,113.39 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).
4210-03-105-97- Construction of BPS Women Medical College Khanpur Kalan (Sonapat) (98- Construction of Building (State Contribution))	O 100.00 R 1,565.38	1,665.38	1,665.38	..	Reasons for augmentation of ₹1,565.38 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/G.No. 13/99-103 dated 21.4.2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-98- Construction of Mewat Medical College at Nalhar (97- Construction of Building (State Contribution))	O 3,000.00 R 7,033.00	10,033.00	10,033.00	..	Reasons for augmentation of ₹7,033 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/cs/G.No.13/99-103 dated 21.4.2022).

Defecting Budgeting

(18) Two cases of defective re-appropriation order issued by the Finance Department in which amount was surrendered less than actual saving, resulted an amount was not surrendered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-91- Construction of building of Govt. Ayurvedic Colleges/ Hospitals	O 2,500.00 R -1,240.66	1,259.34	251.91	(-)1,007.43	Surrender of funds was due to execution of less construction of work by the Public Works Department (B&R)/Panchayati Raj Department. Reasons for the final saving of ₹1,007.43 lakh have not been intimated (September 2022).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-92- Construction/ Repair of building of Government Ayurvedic/ Unani/ Homoeopathic Dispensaries	O 800.00 R -636.07	163.93	149.65	(-)14.28	Surrender of funds was due to execution of less construction work by Public Works Department (B&R)/Panchayati Raj Department. Reasons for the final saving of ₹14.28 lakh have not been intimated (September 2022).

(19) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-98- Construction of Building of Government Institute of ISM&R Panchkula and Directorate of Ayurveda in the Campus of institute	O 70.00 R -44.91	25.09	28.98	(+)3.89	Surrender of funds was due to construction of less work by Public Works Department (B&R) Department. Reasons for the excess of ₹3.89 lakh have not been intimated (September 2022).

Grant No. 13- Concl.

(20) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 the Finance Department in discussed below. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case. Subsequently, the supplementary grant and original budget estimates were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-86- Performance Linked Outlay (PLO) for Medical Education and Research (MER- PLO-CAP)	O 20,000.00 S 16,088.00 R -36,088.00	..	..	..	Surrender of entire original provision and supplementary grant was due to non-implementation of the scheme.

(21) In the following case, the supplementary grant has been obtained less than actual expenditure which was inadequate and later on a defective re-appropriation order issued by the Finance Department on 31 March 2022 in which minor amounts was surrendered resulted excess expenditure was made which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-01-110-99- Buildings	O 22,000.00 S 10,000.00 R -12.48	31,987.52	34,138.31	(+) 2,150.79	Reasons for the final excess of ₹2,150.79 lakh have not been intimated (September 2022).

Grant No. 14 - URBAN DEVELOPMENT

(Major Heads-2217-Urban Development, 4217-Capital Outlay on Urban Development)**Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,34,73,45	1,35,41,45	1,25,40,94	(-)10,00,51
Supplementary	68,00			

Amount surrendered during the year

(March 2022)

10,00,51

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	10,00,00,00	25,00,00,00	20,15,27,94	(-) 4,84,72,06
Supplementary	15,00,00,00			

Amount surrendered during the year

(March 2022)

4,84,72,06

*Notes and comments :***Revenue**

(1) In view of the overall saving of ₹ 1,000.51 lakh, the supplementary grant of ₹ 68 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original budget provision.

(2) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-94-Urban Estate Establishment Land Acquisition and Development Scheme (ii) (District Staff)	O 1,169.05 R -305.81	863.24	863.24	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training offset by excess on payment of enhanced dearness allowance.

Grant No. 14 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-98-Urban Estates Establishment Land Acquisition & Development Scheme (Headquarters Staff)	O R	206.70 -31.95	174.75	174.75	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training and less joining of apprentice staff.
2217-80-001-99-Town & Country Planning (Headquarter Staff)	O R	1,233.00 -257.43	975.57	975.57	..	Reasons for the surrender of ₹ 257.43 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No.14/2022-23/253-55 dated 29.4.2022).

(3) Excess occurred as under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-191-94-Grant in Aid to Haryana Shehri Vikas Pradhikaran for NCR Satellite around Delhi	O R	5,000.00 111.10	5,111.10	5,111.10	..	Reasons for augmentation of ₹111.10 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/G.No.14/2022-23/253-55 dated 29.4.2022).

Grant No. 14 - Concl.**Defective Budgeting**

(4) In the following case, the supplementary grant was obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below:-

There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicated that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001- 95-Town and Country Planning (District Staff)	O 5,864.70 S 68.00 R -516.42	5,416.28	5,416.28	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training and less receipt of leave travel concession claims offset by excess mainly on payment of enhanced dearness allowance.

Capital**Voted Grant**

(5) In view of overall saving of ₹ 48,472.06 lakh, the supplementary grant of ₹ 1,50,000 lakh obtained in January 2022 proved excessive.

Defective Budgeting

(6) A case of defective budgeting where supplementary grant was obtained excessively and later on reduced through re-appropriation on 31 March 2022 by Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4217-60-051- 89-Mangal Nagar Vikas Yojana	O 1,00,000.00 S 1,50,000.00 R -48,472.06	2,01,527.94	2,01,527.94	..	Surrender of funds was due to non-receipt of demand of external development charges from the Haryana Urban Development Authority.

Grant No. 15 - LOCAL GOVERNMENT

(Major Heads-2070-Other Administrative Services, 2217-Urban Development, 4059-Capital Outlay on Public Works, 4217-Capital Outlay on Urban Development)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	41,01,10,00	82,63,67,94	45,66,87,98	(-)36,96,79,96
Supplementary	41,62,57,94			

Amount surrendered during the year

(March 2022)

36,96,79,96

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,00,00	5,00,01	0	(-) 5,00,01
Supplementary	1			

Amount surrendered during the year

(March 2022)

5,00,00

Notes and comments :

Revenue

Voted Grant

(1) In view of ultimate saving of ₹ 3,69,679.96 lakh, the supplementary grant of ₹ 4,16,257.94 lakh obtained in September 2021 and January 2022 proved largely excessive.

(2) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-108-99- Direction and Administration (98-District Staff Establishment (Field Staff))	O 7,917.50 R -6,835.48	1,082.02	1,082.02	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less receipt of petrol, oil & lubricants and motor vehicle claims.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-05-191-98- Mera Shahar Sarvottam Shahar	O 10,000.00 R -10,000.00	..	..	..	Surrender of entire provision was due to non-receipt of proposals as per guidelines of the scheme.
2217-05-191-99- Jagmag Shahar	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Municipalities.
2217-80-001-89- Creation of New Establishment of District Municipal Commissioners in the State	O 1,615.00 R -1,492.95	122.05	122.05	..	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures, less receipt of motor vehicle claims, non-hiring of building and less engagement of contractual staff.
2217-80-191-92- Grant-in-aid to Municipal Committee on the recommendation of State Finance Commission	O 1,07,000.00 R -20,122.68	86,877.32	86,877.32	..	Surrender of funds was due to less demand for release of funds.
2217-80-191-95- Services of Sewage water supply and Drainage in Municipal Corporation	O 12,500.00 R -8,102.41	4,397.59	4,397.59	..	Surrender of funds was due to receipt of less demand from the Municipalities.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-191-97- Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission	O 42,304.00 R -21,417.01	20,886.99	20,886.99	..	Surrender of funds was due to less receipt of funds from the Government of India.
2217-80-192-85- PM Street Vendor Atmanirbhar (PM-SVA- Nidhi)	O 150.00 R -150.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Municipalities.
2217-80-192-89- National Urban Lively hood Mission	O 3,500.00 R -3,500.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2217-80-192-90- Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2217-80-192-93- Grant-in-Aid to Municipalities/ Municipal Councils on the recommendation of Central Finance Commission	O	23,796.00	15,361.34	15,361.34	..	Surrender of funds was due to less receipt of funds from the Government of India.
	R	-8,434.66				
2217-80-192-97- Rajiv Gandhi Shahri Bhagidari Yojna	O	100.00	..	..	..	Surrender of entire provision was due to non-receipt of claims from the Municipalities.
	R	-100.00				
2217-80-192-98- Strengthening of Fire Services	O	5,000.00	..	..	..	Surrender of entire provision was due to non-finalization of process for purchase of vehicle under the scheme.
	R	-5,000.00				
2217-80-789-90- National Urban Lively hood Mission for Scheduled Castes	O	1,600.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
	R	-1,600.00				
2217-80-789-92- Grant-in-aid to Municipalities for SC Component State Finance Commission Devolution	O	43,000.00	35,923.82	35,923.82	..	Surrender of funds was due to non- receipt of claims under the scheme.
	R	-7,076.18				

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-789-94- Deen Dayal Upadhyaya Sewa Basti Utthaan	O 3,500.00 R -3,324.17	175.83	175.83	..	Surrender of funds was due to non-receipt of demand from the Municipalities.
2217-80-800-73- Mukhyamantri Awas Yojna	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Municipalities.
2217-80-800-76- Shifting of Milk Dairies	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Municipalities.
2217-80-800-99- Grant-in-Aid to Kurukshetra Development Board	O 5,000.00 R -1,500.00	3,500.00	3,500.00	..	Surrender of funds was due to less demand of funds under the scheme.

(3) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-108-99- Direction and Administration (99-HQ Staff Establishment)	O 183.37 R 35.96	219.33	219.33	..	Augmentation of provision was mainly due to engagement of more contractual staff and more purchase of computers.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-03-191-99- Mukhyamantri Samagra Shahri Vikas Yojna	O 20,000.00 R 88,836.95	1,08,836.95	1,08,836.95	..	Augmentation of provision through re-appropriation was due to requirement of more funds under the scheme.

Defective Budgeting

(4) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below:-

There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-87- Smart City	O 20,000.00 S 33,600.00 R -40,000.00	13,600.00	13,600.00	..	Surrender of funds was due to less receipt of funds from the Government of India.
2217-80-192-88- Swachh Bharat Mission	O 20,000.00 S 16,486.25 R -16,536.15	19,950.10	19,950.10	..	Surrender of funds was due to non-receipt of funds from the Government of India.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-92- Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees/ Councils	O 5,000.00 S 9,947.48 R -13,926.33	1,021.15	1,021.15	..	Reasons for the surrender of ₹13,926.33 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/ G.No.15/2022- 23/292-94 dated 04.05.2022).

(5) In the following two cases where the supplementary grant was obtained excessive and later on a part of supplementary grant returned through re-appropriation on 31 March 2022 by the Finance Department which indicates that budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-191-96- Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations	O 10,000.00 S 1,96,660.71 R -1,31,628.39	75,032.32	75,032.32	..	Reasons for the surrender of ₹1,31,628.39 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/ G.No.15/2022- 23/292-94 dated 04.05.2022).
2217-80-192-86- New Urban Renewal Mission (AMRUT)	O 60,000.00 S 9,417.50 R -904.60	68,512.90	68,512.90	..	Surrender of funds was due to non- receipt of funds from the Government of India.

Grant No. 15- Concl.

(6) In the following cases, there was no need for obtaining the supplementary grant as the actual expenditure was not incurred which indicates that budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-91- Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB- PLO-REV)	O 1,000.00 S 1,50,146.00 R -1,51,146.00	..	..	..	Reasons for the surrender of ₹1,51,146 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/ G.No.15/2022-23/292-94 dated 04.05.2022).

Capital**Voted Grant**

(7) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-64- Purchase of Land and Construction Work of Directorate of Fire Service Haryana (Panchkula)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-finalization of process for the construction of fire building at Panchkula.

Grant No.16 - LABOUR

(Major Heads-2230-Labour, Employment and Skill Development, 2852-Industries, 4059-Capital Outlay on Public Works, 4250-Capital Outlay on other Social Services)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	67,90,58	68,35,58	57,97,45	(-)10,38,13
Supplementary	45,00			

Amount surrendered during the year

(March 2022)

10,38,72

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,01,00	8,41,00	1,15,09	(-) 7,25,91
Supplementary	3,40,00			

Amount surrendered during the year

(March 2022)

5,94,65

Notes and comments :

Revenue

(1) In view of the overall saving of ₹ 1,038.13 lakh, the supplementary grant of ₹ 45 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 1,038.13 lakh, surrender of ₹ 1,038.72 lakh on 31 March 2022 proved unrealistic.

Grant No. 16- Contd.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-101-98-Industrial Tribunal / Labour Court, Faridabad, Rohtak and Ambala	O 1,107.50 R -260.41	847.09	847.09	..	Surrender of funds was mainly due to posts kept vacant, non-engagement of apprentices and non-passing of leave travel concession bills offset by excess expenditure mainly on engagement of more home peons and drivers for Presiding Officers of Labour Court.
2230-01-102-92-Establishing two industrial Hygiene laboratories (IHL) at Gurugram and Faridabad	O 36.50 R -31.04	5.46	5.46	..	Surrender of funds was mainly due to non-purchase of equipments for Industrial Hygiene Laboratories, non-engagement of contractual staff, non-filling up of vacant posts and demand for payment of rent, rates & taxes not received.

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102- 95-Inspection	O 1,394.45 R -142.92	1,251.53	1,251.53	..	Surrender of funds was mainly due to posts kept vacant, non-engagement of contractual staff, receipt of non-passing of leave travel concession bills and less claims of medical reimbursement received offset by excess mainly on payment of enhanced dearness allowance.
2230-01-102- 96-Health	O 162.50 R -55.20	107.30	107.30	..	Surrender of funds was mainly due to posts kept vacant, non-passing of leave travel concession bills and non-engagement of contractual staff.
2230-01-113- 97- Rehabilitation of Destitute and Migrant Child Labour	O 81.05 R -20.52	60.53	60.53	..	Reasons for surrender of ₹20.52 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& App.A/Cs/ G.No. 16/2022-23/284-87 dated 04.05.2022).

Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-800-99- Computerizat- ion of Labour Department (98- Establishment Expenses)	O	218.00	122.81	122.81	..	Surrender of funds was mainly due to completion of work by the vendor under the scheme offset by excess of salary and arrears to the Information technologist professional.
	R	-95.19				
2852-80-789-99- Entrepreneur Development Programme for Scheduled Caste beneficiaries	O	44.00	..	..	..	Surrender of entire provision was due to COVID-19 non- conduction of physical training by the agencies.
	R	-44.00				

Defective Budgeting

(4) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below: There was no need for obtaining the supplementary grant as the actual expenditure was not incurred which indicates that the budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-001-94- Performance Linked Outlay (PLO) of LAB- Labour (LAB- PLO-REV)	O	..	..	..	..	Surrender of entire provision was due to COVID-19 less organization of activities under the scheme.
	S	45.00				
	R	-45.00				

Grant No. 16- Concl.**Capital****Voted Grant**

(5) Of the ultimate saving of ₹ 725.91 lakh, an amount of ₹ 131.26 lakh remained unsurrendered.

(6) In view of the overall saving of ₹ 725.91 lakh, the supplementary grant of ₹ 340 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(7) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 66-Purchase of Plot for Office Building and Construction of Shram Shakti Bhawan at Panchkula	O R	500.00 -500.00	..	..	Surrender of entire provision was due to non-purchase of land under the scheme.

Defective Budgeting:-

(8) A case of defective budgeting where supplementary grant was obtained excessively and further reduced through re-appropriation proved surrendered less in view of the final saving of ₹ 131.26 lakh which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-201- 96- Construction of Labour Court Complex	O S R	1.00 340.00 -94.65	246.35	115.09 (-)131.26	Surrender of funds was due to less receipt of sanction for execution of construction work under the scheme. Reasons for the final saving of ₹ 131.26 lakh have not been intimated (September 2022).

Grant No. 17- EMPLOYMENT

(Major Heads-2230-Labour, Employment and Skill Development, 4059-Capital Outlay on Public Works

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	8,82,49,84	9,10,80,27	7,22,38,87	(-) 1,88,41,40
Supplementary	28,30,43			

Amount surrendered during the year

(March 2022)

1,88,41,30

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,00,00	2,00,00	1,35,26	(-) 64,74
Supplementary	..			

Amount surrendered during the year

(March 2022)

1,00,01

Notes and comments :

Revenue

Voted Grant

(1) In view of the overall saving of ₹ 18,841.40 lakh, the supplementary grant of ₹ 2,830.43 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 17- Contd.

(2) Saving occurred mainly under :-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-001-99- Setting up of Inspection and enquiry unit at Directorate (98- Establishment Expenses)	O	468.80	324.86	324.86	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims offset by excess to cover expenditure on payment of pending payment of rent.
	R	-143.94				
2230-02-004-99- State Employment Marketing Information and enforcement Unit at Directorate	O	366.10	212.01	212.01	..	Surrender of funds was mainly due to non-filling up of vacant posts.
	R	-154.09				
2230-02-101-87- Private Placement Counslutancy and Recruitment Services (PPC & RSCs)	O	100.00	..	..	..	Surrender of entire provision was due to non-organization of job fairs for the year 2021-22.
	R	-100.00				
2230-02-101-92- Staff for Employment Exchange and Unemployment allowance to educated youths	O	86,726.00	71,289.68	71,290.09	(+) 0.41	Surrender of funds was mainly due to less expenditure on unemployment allowance than anticipated and non- filling up of vacant posts offset by excess on payment of enhanced dearness allowance.
	R	-15,436.32				

Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-101-97- Computerisation of Employment Exchange Operations	O R	180.00 -27.72	152.28	152.28	..	Reasons for the surrender of ₹ 27.72 lakh was not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/ G.No.17/2022- 23/245-48 dated 28.4.2022).
2230-02-800-99- Other Expenditure Vocational Guidance and Carrier Centres at Employment Exchange	O R	375.10 -163.87	211.23	211.23	..	Surrender of funds was mainly due to non-filling up of vacant posts and non- conduction of training programme.

Defective Budgeting

(3) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below: There was no need for obtaining the supplementary grant as the actual expenditure was not incurred which indicates that the budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-001-97- Performance Linked Outlay (PLO) for Employment (EMP-PLO- REV)	O S R	.. 2,830.43 -2,830.43	..	..	..	Surrender of entire provision was due to non-receipt of demand by the department under the scheme.

Grant No. 17- Concl.**Capital****Voted Grant**

(4) Against the available saving of ₹ 64.74 lakh, surrender of ₹ 100.01 lakh proved unrealistic.

Defective Budgeting

(5) A case of defective re-appropriation order issued by the Finance Department in which amount surrendered more than the actual saving resulted excess expenditure is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-68- Construction of Rozgar Bhawan	O 200.00 R -100.01	99.99	135.26	(+) 35.27	Reasons for the surrender of ₹100.01 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/cs/ G.No.17/2022-23/ 245-48 dated 28.4.2022). Reasons for the final excess of ₹ 35.27 lakh have also not been intimated (September 2022).

Grant No. 18 - INDUSTRIAL TRAINING

(Major Heads-2230-Labour, Employment and Skill Development, 4250-Capital Outlay on other Social Services)

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	7,60,29,44	10,10,29,45	5,48,00,57	(-) 4,62,28,88
Supplementary	2,50,00,01			

Amount surrendered during the year

(March 2022)

4,50,02,43

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,07,68,00	1,07,68,00	42,97,37	(-) 64,70,63
Supplementary	..			

Amount surrendered during the year

(March 2022)

60,57,36

Notes and comments :

Revenue**Voted Grant**

(1) Of the ultimate saving of ₹ 46,228.88 lakh, an amount of ₹ 1,226.45 lakh on 31 March 2022 remained unsurrendered.

(2) In view of overall saving of ₹ 46,228.88 lakh, the supplementary grant of ₹ 25,000.01 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-001-91- Vishwakarma Skill University at village Dudhola District Palwal	O 21,000.00 R -4,500.00	16,500.00	16,500.00	..	Surrender of funds was due to non-filling up of vacant posts.

Grant No. 18 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-001-99- Directorate of Industrial Training and Vocational Education Renamed as Skill Development and Industrial Training (98- Establishment Expenses)	O 44,421.44 R -10,453.80	33,967.64	33,968.86	(+) 1.22	Surrender of funds was due to non-filling up of vacant posts, receipt of less energy charges bills, non-finalization for purchase of computer items, less expenditure incurred on material & supply due to less admission and conduction of online classes, grant of leave travel concession as per Government's new guidelines, less receipt of ex-gratia claims and less touring by the officials offset by excess on payment of salaries to employees of Sainik Pariwar Bhawan and Haryana Kaushal Rozgar Nigam Limited.
2230-03-003-60- Up-Gradation of ITIs into Model ITIs	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to availability of sufficient unspent balance of previous financial years under the scheme.
2230-03-003-61- Skill Strengthening for Industrial Value Enhancement (STRIVE)	O 1,500.00 R -1,184.00	316.00	316.00	..	Surrender of funds was due to availability of sufficient unspent balance of previous financial years under the scheme.

Grant No. 18 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-003-74- Organising Special Training for S.C., S.T. under Special Central Assistance System	O 50.00 R -49.40	0.60	0.60	..	Surrender of funds was mainly due to non-release of funds by the Welfare of Scheduled Castes & Backward Classes Department, Haryana.
2230-03-003-97- Apprentices Training of Skilled Craftsmen	O 553.00 R -150.46	402.54	402.54	..	Surrender of funds was mainly due to COVID-19 engagement of less apprentices, non-filling up of vacant posts, less touring by officials and adoption of economy measures.
2230-03-190-99- Pradhan Mantri Kaushal Vikas Yojna	O 2,000.00 R -1,400.00	600.00	600.00	..	Surrender of funds was due to COVID-19 allocation of less number of candidates for execution of short term training.
2230-03-789-99- Skill Training for Scheduled Caste students	O 2,385.00 R -632.76	1,752.24	1,752.24	..	Surrender of funds was mainly due to non-filling up of vacant posts, less expenditure incurred on material & supply due to less admission and conduction of online classes, grant of leave travel concession as per Government's new guidelines and less receipt of medical reimbursement claims.

Grant No. 18 - Contd.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-190-98- National Apprenticeship Promotion Scheme	O .. S 0.01 R 499.99	500.00	500.00	..	Reasons for augmentation of ₹499.99 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App. A/Cs/ G.No.18/2022-23/ 431-33 dated 25.05.2022).

Defective Budgeting

(5) A case of defective budgeting where supplementary grant has been obtained injudiciously and later on all the original budget and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department is given on next page. There was no need for obtaining the supplementary grant as there was no expenditure incurred under the scheme which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-001-90- Performance Linked Outlay (PLO) for Skill Development and Industrial Training (ITV- PLO-REV)	O 3,000.00 S 900.00 R -3,900.00	..	..	..	Surrender of entire original provision and supplementary grants was due to non-implementation of the scheme.

(6) A case of defective budgeting where supplementary grant has been obtained injudiciously and later on the supplementary grant and a part of original budget grant surrendered through re-appropriation on 31 March 2022 by the Finance Department is given on next page. Further, in the case, defective re-appropriation order was issued by the Finance Department in which provision was surrendered less than the actual saving resulting in more saving which indicates that the budget estimates were not prepared appropriately.

Grant No. 18 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-001-92- Establishment of Haryana Skill Development Mission	O 1,020.00 S 23,000.00 R -22,332.00	1,688.00	450.00	(-)1,238.00	Surrender of funds was due to non-continuation of skill training owing to COVID-19. Reasons for the final saving of ₹ 1,238 lakh have not been intimated (September 2022).

(7) In the following case, the supplementary grant was obtained excessively and later on a part of the supplementary grant reduced through re-appropriation on 31 March 2022 by the Finance Department which indicates that the budget estimates were not prepared appropriately is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-199-99- Skill Acquisition and Knowledge Awareness for Livelihood project (SANKALP)	O .. S 1,100.00 R -800.00	300.00	300.00	..	Surrender of funds obtained through supplementary estimates was due to less utilization of funds as the funds were release in March 2022.

Capital**Voted Grant**

(8) Of the ultimate saving of ₹ 6,470.63 lakh, an amount of ₹ 413.27 lakh remained unsurrendered.

Grant No. 18 - Contd.

(9) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-789-99- Skill Training for Scheduled Castes Students	O 500.00 R -415.79	84.21	84.21	..	Surrender of funds was due to non-issuance of supply order of petty tools by the competent authority and under process of sending indents to Director, Supplies & Disposals for purchase of machinery & equipments and under process for purchases of furniture items.

(10) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-800-92- Hospitality Education in ITIs	O 1.00 R -1.00	..	63.02	(+) 63.02	Reasons for incurring of expenditure of ₹63.02 lakh without provision of funds have not been intimated (September 2022).

Defective Budgeting

(11) Three cases of defective re-appropriation order issued by the Finance Department in which provision was surrendered less than the actual saving resulting balance provision remained unsundered are discussed on next page:-

Grant No. 18 - Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-201-94- Creation of Infrastructure for Development of Industrial Training	O 6,267.00 R -2,193.58	4,073.42	3,710.15	(-) 363.27	Surrender of funds was due to execution of less construction activities by Public Works Department, Haryana. Reasons for the final saving of ₹363.27 lakh have not been intimated (September 2022).
4250-51-789-98- Training Building for Scheduled Caste Wings	O 500.00 R -196.78	303.22	250.67	(-)52.54	Surrender of funds was due to execution of less construction activities by Public Works Department, Haryana. Reasons for the final saving of ₹52.54 lakh have not been intimated (September 2022).
4250-51-800-97- Modernization of Machinery and Equipment	O 3,500.00 R -3,250.21	249.79	189.32	(-) 60.47	Surrender of funds was due to non-issuance of supply order of petty tools by the competent authority and under processing of sending indents to Director, Supplies & Disposals for purchase of computers and laptops and under process of purchase of furniture items. Reasons for the final saving of ₹60.47 lakh have not been intimated (September 2022).

Grant No. 19 - WELFARE OF SCs AND BCs

(Major Heads-2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities)

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,22,90,20	5,48,90,21	3,96,05,72	(-) 1,52,84,49
Supplementary	26,00,01			

Amount surrendered during the year

(March 2022)

1,52,84,46

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,61,20	2,61,20	..	(-)2,61,20
Supplementary	..			

Amount surrendered during the year

(March 2022)

2,61,20

Notes and comments :

Revenue**Voted Grant**

(1) In view of the overall saving of ₹ 15,284.49 lakh, the supplementary grant of ₹ 2,600.01 lakh obtained in January 2022 and March 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001- 96- Staff for pre-Matric Scholarship to children of those engaged in unclean occupation	O 116.40 R -69.34	47.06	47.04	(-) 0.02	Surrender of funds was mainly due to identification of less eligible students under the scheme, non-filling up of vacant posts and less engagement of contractual staff.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001- 97-Pre- Examination Training Centres for Scheduled Castes Candidates	O 129.40 R -35.31	94.09	94.09	..	Surrender of funds was mainly due to posts kept vacant and less receipt of medical reimbursement claims.
2225-01-001- 98-District Staff	O 3,099.00 R -426.02	2,672.98	2,672.98	..	Surrender of funds was mainly due to posts kept vacant, identification of less eligible students, non-conduction of training programme, less receipt of leave travel concession claims, less engagement of contractual staff/daily wagers offset by excess on payment of enhanced dearness allowance.
2225-01-001- 99-Headquarter Staff (98- Establishment Expenses)	O 747.00 R -186.91	560.09	560.07	(-) 0.02	Surrender of funds was due to less receipt of legal fee claims, less purchase of computer equipments and posts kept vacant.
2225-01-102- 96-Monetary Relief to the Victims of Atrocities	O 1,800.00 R -94.37	1,705.63	1,705.63	..	Surrender of funds was due to non-clearance of bills under the scheme.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-102- 97-Tailoring Training to SC/BC Widow/ Destitute Women/Girls	O 110.00 R -110.00	..	..	..	Surrender of entire provision was due to transfer of this scheme to Skill Development & Industrial Training Department under process.
2225-01-190- 95- Establishment of Haryana Scheduled Caste Commission	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-appointment of Hon'ble Chairman, Vice Chairman and members of the said commission.
2225-01-190- 97- Establishment of Haryana State Commission for Safai Karamcharis	O 250.00 R -200.00	50.00	50.00	..	Surrender of funds was due to non-appointment of Hon'ble Chairman and Members in the Commission.
2225-01-190- 98- Establishment of Haryana Kesh Kala and Kaushal Vikas Board	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to late appointment of Hon'ble Chairman/Vice Chairman and members in the Board.
2225-01-190- 99- Establishment of Haryana Vimukt Ghumantu Jati Vikas Board	O 100.00 R -30.00	70.00	70.00	..	Surrender of funds was due to sanction of less amount owing to availability of unspent balance with the Board.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277-68-Pre-Matric Scholarship to Scheduled Castes students scheme	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-applying for scholarship under central scheme as the state scheme was more beneficial for the students.
2225-01-277-70-Babu Jagjivan Ram Chhatrawas Yojna	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-finalization of proposals under the scheme.
2225-01-277-72-Research and Studies	O 30.00 R -30.00	..	..	..	Surrender of entire provision was due to non-conduction of survey/study under the scheme.
2225-01-277-73-Upgradation of the typing and data entry skill of the SC/BC unemployed youth through computer	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to transfer of this scheme to Skill Development & Industrial Training Department under process.
2225-01-277-77-Dr. Ambedkar Medhavi Chhatar Yojna	O 4,000.00 R -1,489.56	2,510.44	2,510.44	..	Surrender of funds was due to less identification of eligible students under the scheme.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277-80-Upgradation of Merit to SC/ST Students	O 25.00 R -25.00	..	..	..	Surrender of entire provision was due to non-receipt of proposals from the Educational Institutions.
2225-01-277-84-Girls Boys Hostel	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-release of funds from the Government of India.
2225-01-277-88-Financial Assistance for higher competitive / entrance exam to SC student	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-identification of eligible students under the scheme.
2225-01-277-99-Post-Matric Scholarships to Scheduled Castes	O 12,684.00 R -1,495.79	11,188.21	11,188.21	..	Surrender of funds was due to blockage of Post Matric Scholarship (SC) on Public Financial Management System Portal.
2225-01-283-99-Dr. B.R. Ambedkar Housing Navinikaran Yojana	O 5,000.00 R -206.30	4,793.70	4,793.70	..	Surrender of funds was due to less receipt of claims from eligible beneficiaries and non-clearance of bills.
2225-01-789-93-Financial Assistance to Institution / Societies belonging to SC and BC	O 50.00 R -36.00	14.00	14.00	..	Surrender of funds was due to identification of less beneficiaries under the scheme.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-793-78- Infrastructure Development for Scheduled Castes & Others	O 500.00 R -198.00	302.00	302.00	..	Surrender of funds was due to receipt of less claims from the beneficiaries under the scheme.
2225-01-793-79-Skill Development Programme Various field for Scheduled Castes	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2225-01-800-80-Celebration of Birth Anniversary of great saints Dr.B.R. Ambedkar, Guru Ravidas, Maharishi Balmiki and Sant Kabir Das Jayantis Scheme	O 100.00 R -64.25	35.75	35.75	..	Surrender of funds was due to COVID-19 non-celebration of jayanti programme.
2225-01-800-82- Mukhyamantri Vivah Shagun Yojna	O 13,000.00 R -2,922.59	10,077.41	10,077.41	..	Surrender of funds was due to identification of less beneficiaries under the scheme.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-800-84-Publicity Scheme	O 50.00 R -23.37	26.63	26.63	..	Surrender of funds was due to conduction of less Awareness Programmes under the scheme.
2225-01-800-88-Encouragement awards to Panchayat for their outstanding work	O 50.00 R -47.00	3.00	3.00	..	Surrender of funds was due to non-conduction of Panchayats elections.
2225-03-001-99-Staff for Backward Classes	O 117.30 R -52.11	65.19	65.19	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff.
2225-03-190-99-Subsidy for Administrative Expenditure to Haryana Backward Classes Kalyan Nigam	O 875.00 R -297.50	577.50	577.50	..	Surrender of funds was due to identification of less eligible beneficiaries under the scheme.
2225-03-277-92-Construction of hostel for OBC Boys & Girls	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-277- 93-Post Matric Scholarship to Backward Classes Students	O 2,500.00 R -1,098.50	1,401.50	1,401.50	..	Surrender of funds was due to implementation of the scheme through Single Nodal Agency.
2225-03-277- 95-Pre-matric scholarship to B.C. Students	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-applying for scholarship under central scheme as the state scheme was more beneficial for the students.

Defective Budgeting

(3) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimate was not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001- 90- Establishment Antyodaya Bhawan	O 270.00 S 100.00 R -102.14	267.86	267.85	(-) 0.01	Surrender of funds was mainly due to less engagement of professional/contractual staff and less payment of electricity bills.

Grant No. 19- Concl.

(4) One case of defective budgeting where the supplementary grant has been obtained excessive and later on huge amount of supplementary grant reduced through re-appropriation order on 31 March 2022 by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-800- 89- Mukhyamantri Samajik Samrasta Antarjatiya Vivah Shagun Yojna	O 2,000.00 S 2,500.00 R -2,396.75	2,103.25	2,103.25	..	Surrender of funds was due to receipt of less applications from eligible beneficiaries.

Capital**Voted Grant**

(5) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4225-03-190- 99-Share Capital to Haryana Backward Classes Kalyan Nigam	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-finalization of proposals under the scheme.
4225-03-277- 99-Nanaji Deshmukh Scheme for Construction of Hostels	O 10.00 R -10.00	..	..	..	Surrender of entire provision was due to non-finalization of proposals under the scheme.

Grant No. 20 - SOCIAL SECURITY AND WELFARE

(Major Heads-2235-Social Security and Welfare, 2250-Other Social Services, 4235-Capital Outlay on Social Security and Welfare)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	78,00,59,02	87,00,59,02	85,86,49,73	(-) 1,14,09,29
Supplementary	9,00,00,00			

Amount surrendered during the year

(March 2022)

10,13,44,54

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	34,65,00	34,65,00	6,30,52	(-) 28,34,48
Supplementary	..			

Amount surrendered during the year

(March 2022)

31,07,39

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 11,409.29 lakh, surrender of ₹ 1,01,344.54 lakh on 31 March 2022 proved unrealistic.

(2) In view of the overall saving of ₹ 11,409.29 lakh, the supplementary grant of ₹ 90,000 lakh obtained in March 2022 proved excessive.

Grant No. 20 - Contd.

(3) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-101-64- Control of Drug Trafficking and setting up de- addiction centre in Haryana	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Non-Government Organizations under the scheme.
2235-02-101-71- Establishment of research centre/special school and recreation centre for the disabled	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-receipt of applications from the Non-Government Organizations under the scheme.
2235-02-101-72- Financial assistance to non-school going differently abled children	O 3,200.00 R -1,032.26	2,167.74	2,167.74	..	Surrender of funds was due to enrolment of less beneficiaries under the scheme.
2235-02-101-73- State Level Project / Home for Mentally Handicapped	O 350.00 R -35.00	315.00	315.00	..	Surrender of funds was due to non-receipt of demand from the Non Government Organizations under the scheme.

Grant No. 20 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-101-97- Scholarship to physically handicapped Students	O	120.00	..	..	..	Reasons for the surrender of ₹120 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 20/2022- 23/256-58 dated 29.04.2022).
	R	-120.00				
2235-02-104-94- State awards for older persons	O	20.00	..	..	..	Surrender of entire provision was due to non-receipt of applications for state award from the Non- Government Organizations.
	R	-20.00				
2235-02-104-97- Establishment of day care centre for Senior citizen (Newly Named) Establishment of Sr. Citizen clubs in all Districts Urban Estates of Haryana	O	70.00	35.75	35.75	..	Surrender of funds was due to less- receipt of applications from the Non- Government Organizations under the scheme.
	R	-34.25				
2235-02-105-99- National Action Plan for Drug De-addiction and Rehabilitation	O	252.00	0.81	0.81	..	Surrender of funds was due to receipt of less demand from the Non-Government Organizations under the scheme.
	R	-251.19				

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-199-98- National Action Plan for Senior Citizens	O 100.00 R -89.65	10.35	10.35	..	Surrender of funds was due to enrolment of less beneficiaries under the scheme.
2235-02-800-86- G.I.A. to Haryana State Social Welfare Advisory Board 50%	O 90.00	90.00	..	(-) 90.00	Reasons for the saving of ₹ 90 lakh have not been intimated (September 2022).
2235-60-102-93- Ladli (Social Security Pension Scheme)	O 13,000.00 R -5,601.13	7,398.87	7,398.87	..	Surrender of funds was due to enrolment of less beneficiaries under the scheme.
2235-60-789-95- Ladli (Social Security Pension Scheme) for Scheduled Castes	O 3,900.00 R -2,014.45	1,885.55	1,885.55	..	Surrender of funds was due to enrolment of less beneficiaries under the scheme.
2250-51-102-99- Grant-in-aid to Haj Committee	O 51.00 R -51.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal for grant-in-aid under the scheme
2250-51-800-99- Misc. Trade Fairs	O 600.00 R -548.07	51.93	51.93	..	Surrender of funds was due to less payment of bills under other charges.

Grant No. 20 - Contd.

Defective Budgeting

(4) In the following case, insufficient supplementary grant has been obtained and later on defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure resulted excess expenditure was incurred in this case is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-102-98- Old Age Samman Allowance Scheme	O 3,33,000.00 S 36,403.66 R 6,392.95	3,75,796.61	4,10,967.80	(+)35,171.19	Augmentation of provision was mainly due to enrolment of more beneficiaries under the scheme. Reasons for the final excess of ₹ 35,171.19 lakh have not been intimated (September 2022).

(5) In the following cases, supplementary grant have been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below:

There was no need for obtaining the supplementary grant. Firstly, provision was enhanced through supplementary. Subsequently, the supplementary grant and a part of the original budget provision more than actual saving were surrendered through re-appropriation resulted in excess expenditure was incurred which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-99- Financial Assistance to Destitute Children	O 33,000.00 S 7,065.48 R -10,486.48	29,579.00	35,726.51	(+)6,147.51	Surrender of funds was due to enrolment of less beneficiaries under the scheme. Reasons for the final excess of ₹ 6,147.51 lakh have not been intimated (September 2022).

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-789-91- Financial Assistance to Scheduled Castes families under Destitute Children Scheme	O 9,500.00 S 1,934.34 R -3,882.38	7,551.96	9,108.10	(+)1,556.14	Surrender of funds was due to enrolment of less beneficiaries under the scheme. Reasons for the final excess of ₹ 1,556.14 lakh have not been intimated (September 2022).
2235-60-102-96- Financial Assistance to Destitute Women and Widow	O 1,65,000.00 S 32,525.44 R -47,825.59	1,49,699.85	1,80,154.78	(+)30,454.93	Reasons for the surrender of ₹47,825.59 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & Appn. A/Cs/G.No. 20/2022-23/339-40 dated 20.05.2022). Reasons for the final excess of ₹ 30,454.93 lakh have not been intimated (September 2022).
2235-60-789-98- Financial assistance to Destitute Women and Widows (Scheduled Castes)	O 45,000.00 S 8,430.95 R -15,191.67	38,239.28	45,948.43	(+)7,709.15	Surrender of funds was due to enrolment of less beneficiaries under the scheme. Reasons for the final excess of ₹ 7,709.15 lakh have not been intimated (September 2022).

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-789-99- Old Age Samman Allowance for Scheduled Castes Widows	O 1,10,000.00 S 3,538.97 R -17,446.49	96,092.48	1,04,977.86	(+)8,885.38	Surrender of funds was due to enrolment of less beneficiaries under the scheme. Reasons for the final excess of ₹ 8,885.38 lakh have not been intimated (September 2022).

Capital**Voted Grant**

(6) Against the available saving of ₹ 2,834.48 lakh, surrender of ₹ 3,107.39 lakh on 31 March 2022 proved unrealistic.

(7) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-101-92- Accessible India Campaign Sugamya Bharat Abhiyan (SIPDA)	O 1,800.00 R -1,800.00	..	..	..	Surrender of entire provision was due to non-release of funds by the Government of India.
4235-02-101-93- Purchase of Institutional plot for construction of building of Directorate (Swaran Jayanti)	O 500.00 R -500.00	..	0.02	(+) 0.02	Surrender of entire provision was due to non-finalization of work under the scheme.

Grant No. 20 - Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-104-99- Home for Aged and Infirms Rewari (Swaran jayanti Project) Renamed as Old Age Homes	O 1,000.00 R -642.39	357.61	351.70	(-) 5.91	Surrender of funds was due to non-finalization for execution of major works. Reasons for the final saving of ₹ 5.91 lakh have not been intimated (September 2022).

Defective Budgeting

(8) A case of defective re-appropriation order issued by the Finance Department in which entire provision was surrendered through re-appropriation resulted incurring of expenditure without provision of funds is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-101-98- G.I.B. Panipat (Boys/Girls)	O 165.00 R -165.00	..	278.81	(+) 278.81	Surrender of entire provision was due to non-finalization for execution of major works. Reasons for incurring expenditure of ₹278.81 lakh without provision of funds have not been intimated (September 2022).

Grant No. 21 - WOMEN AND CHILD DEVELOPMENT

(Major Heads-2235-Social Security and Welfare, 2236-Nutrition, 4235-Capital Outlay on Social Security and Welfare)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	14,74,13,20	18,33,84,09	12,23,37,17	(-) 6,10,46,92
Supplementary	3,59,70,89			

Amount surrendered during the year

(March 2022)

4,98,18,13

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,46,87,00	1,49,76,95	55,71,96	(-) 94,04,99
Supplementary	2,89,95			

Amount surrendered during the year

(March 2022)

91,50,85

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 61,046.92 lakh, an amount of ₹ 11,228.79 lakh remained unsurrendered.

(2) In view of overall saving of ₹ 61,046.92 lakh, the supplementary grant of ₹ 35,970.89 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 21- Contd.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001-95- Communication and Publicity	O 35.00 R -22.89	12.11	12.11	..	Surrender of funds was due to COVID-19 no expenditure was made under the scheme.
2235-02-102-71- Grant-in-aid to State Commission for Protection of Child Rights	O 125.00 R -37.50	87.50	87.50	..	Surrender of funds was due to less receipt of claims for grant-in-aid under the scheme.
2235-02-102-76- Future Security Scheme of Insurance for Anganwari Workers/ Helpers	O 500.00 R -289.94	210.06	210.06	..	Surrender of funds was due to less receipt of claims for contributions under the scheme.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-65- Protection Houses (Suraksha Greh) for Combating Honour Killing	O 500.00 R -500.00	..	..	..	Surrender of entire provision was mainly due to non-receipt of proposal from Government of India under other charges.
2235-02-103-66- Universalization of Women Helpline	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2235-02-103-73- Relief & Rehabilitation of Women Acid Victims	O 30.00 R -29.11	0.89	0.89	..	Surrender of funds was due to receipt of less cases for other charges under the scheme.
2235-02-103-74- Mahila Shakti Kendra	O 500.00 R -474.61	25.39	25.39	..	Surrender of funds was due to receipt of less claims for grant-in-aid under the scheme
2235-02-103-76- Protection of Women from Domestic Violence (Setting up of Cells)	O 250.00 R -115.52	134.48	134.51	(+) 0.03	Surrender of funds was mainly due to non-conduction of seminar with human rights COVID-19 and purchase of less office equipments.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-87- Strengthening of Voluntary Sector (Training cum Production centres and stipendiary Schemes) (99-GIA to Govt. Supported NGO including, Child Welfare Council Bhartiya Gramin Mahila Sangh and other Govt NGOs for specific Purpose)	O 2,500.00 R -613.54	1,886.46	1,886.46	..	Surrender of funds was due to non-clearance of bills for grant-in-aid under the scheme.
2235-02-789-90- Financial assistance to Scheduled Castes Anganwadi Workers/ helper	O 6,000.00 R -2,952.90	3,047.10	3,043.73	(-) 3.37	Surrender of funds was due to some posts kept vacant of Anganwadi workers/helpers.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-789-98- Financial assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers	O 250.00 R -169.49	80.51	80.51	..	Surrender of funds as per receipt of cases received from the Life Insurance Corporation of India under the scheme.
2235-02-800-81- Implementation of J. J. Act (96-Juvenile Boards)	O 45.70 R -22.07	23.63	23.63	..	Surrender of funds was mainly due to non-filling up of vacant posts.
2235-02-800-82- Haryana State Commisson for Women (99- Establishment of Haryana State Commission for Women)	O 110.00	110.00	77.00	(-) 33.00	Reasons for the final saving of ₹ 33 lakh have not been intimated (September 2022).
2236-02-101-88- Pradhan Mantri Matru Vandana Yojana (PMMVY)	O 5,000.00 R -3,060.34	1,939.66	1,943.77	(+) 4.11	Surrender of funds was mainly due to late receipt of grant/less receipt of grant from the Government of India and conduct of less training programme and less engagement of contractual staff.
2236-02-101-97- Panjiri Plant Gharaunda	O 184.80 R -27.72	157.08	157.03	(-) 0.05	Surrender of funds was mainly due to non-filling up of vacant posts.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-789-96- Financial Assistance to Scheduled Caste Women (Pradhan mantri Matru Vandana Yojna)	O 1,500.00 R -1,070.93	429.07	429.07	..	Surrender of funds was due to receipt of less proposals from the District Programme Officer under the scheme.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-190-98- G.I.A. to Haryana State Social Welfare Advisory Board	90.00	(+) 90.00	Reasons for incurring of expenditure without provision of funds have not been intimated (September 2022).

Defective Budgeting

(5) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below: There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001-97- Staff for headquarter (WCD) (98- Establishment Expenses)	O 747.00 S 101.56 R -146.59	701.97	701.78	(-) 0.19	Surrender of funds was mainly due to non-filling up of vacant posts non-joining of some apprentices due to COVID-19, and non conduction of training programme offset by excess to cover expenditure on more demand of computers.
2235-02-102-73- Integrated Child Protection Scheme	O 4,000.00 S 390.59 R -2,377.38	2,013.21	2,013.21	..	Surrender of funds was due to non-receipt of grant-in-aid from the Government of India.

Grant No. 21- Contd.

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below: There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget provision less than actual saving were surrendered through re-appropriation, resulted an amount was not surrendered, which indicates that the budget estimates were not prepared appropriately is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-92- Integrated Child Development Services Schemes (WCD)	O 73,920.00 S 3,544.00 R -6,273.29	71,190.71	59,703.05	(-)11,487.66	Surrender of funds was mainly due to non-finalization of purchase of certain items, posts kept vacant of anganwadi workers and helpers, non receipt of grant-in-aid from the Government of India, less payment of energy charges bills and less receipt of medical reimbursement and leave travel concession claims offset by excess to cover more expenditure on filling up of vacant posts & annual increments, enhanced dearness allowance, more engagement of contractual staff and conduction of more training programs. Reasons for the final saving of ₹11,487.66 lakh have not been intimated (September 2022).

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-80-102-99- Scheme for Poshan Abhiyan	O 5,000.00 S 2,448.71 R -6,258.28	1,190.43	836.75	(-) 353.68	Surrender of funds was due to non-clearance of machinery and equipment bills, less grant received from the Government of India, conduction of less event and training due to Covid-19 and less receipt of advertising and publicity claims. Reasons for the final saving of ₹353.68 lakh have not been intimated (September 2022).

(7) Two cases of defective budgeting where supplementary grant was obtained excessive and reduced through re-appropriation is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-789-99- Financial assistance to Scheduled Castes families under Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	O 6,000.00 S 7,500.00 R -2,773.36	10,726.64	10,726.64	..	Surrender of funds was due to enrollments of less beneficiaries under the scheme.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-87- Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under Nutrition	O 10,000.00 S 11,600.00 R -5,295.37	16,304.63	16,304.63	..	Surrender of funds was due to non-clearance of bills under the scheme.

(8) In the following case, the supplementary grant has been obtained unnecessarily and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure in this case. It indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-88- Setting up of Anganwadi Training Centres (UDISHA Project)	O 50.00 S 301.28 R -351.28	..	..	..	Surrender of entire provision was due to non-receipt of grant-in-aid from the Government of India.

(9) In the following cases, the supplementary grant have been obtained excessive and later on the supplementary grant and a part of the original budget provision more than actual saving were surrendered through re-appropriation, resulted excess expenditure was incurred, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-79- Gender Sensitization	O 2,017.00 S 2,017.00 R -2,227.42	1,806.58	1,820.67	(+) 14.09	Surrender of funds was mainly due to under processing of tenders for purchases and non-implementation of sexual harassment cell. Reasons for the final excess of ₹ 14.09 lakh have not been intimated (September 2022).

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-95- Supplementary Nutrition Programme	O 10,000.00 S 100.00 R -3,599.43	6,500.57	6,726.56	(+)225.99	Surrender of funds was mainly due to receipt of less grant from the Government of India and less payment of electric bills. Reasons for the final excess of ₹ 225.99 lakh have not been intimated (September 2022).

(10) Two cases of defective budgeting where supplementary grant was obtained excessive and later on the supplementary grant reduced more than actual saving were surrendered through re-appropriation, resulted excess expenditure was incurred, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-78- Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	O 7,500.00 S 7,851.00 R -4,024.94	11,326.06	11,538.92	(+)212.86	Surrender of funds was mainly due to receipt of less claims for other charges and non-filling up of vacant posts. Reasons for the final excess of ₹ 212.86 lakh have not been intimated (September 2022).
2235-02-102-79- Swarna Jayanti Puraskar Yojana	O 140.00 S 42.00 R -21.97	160.03	164.79	(+) 4.76	Surrender of funds was due to availability of less claimants under the scheme.

(11) Three cases of defective re-appropriation order issued by the Finance Department on 31 March 2022, in which amount was surrendered more than the actual saving, resulted excess expenditure was made are discussed on next page:-

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-69- Rajiv Gandhi National Creche Scheme	O 2,500.00 R -2,357.12	142.88	146.52	(+)3.64	Surrender of funds was due to receipt of less demand for payment of honorarium and less purchase of certain items under other charges.
2236-02-101-89- Scheme for Adolescent Girls	O 50.00 R -49.75	0.25	18.18	(+)17.93	Surrender of funds was due to non-receipt of grant from the Government of India under the scheme. Reasons for the final excess of ₹17.93 lakh have not been intimated (September 2022).
2236-02-789-98- Supplementary Nutrition Programme for Scheduled Castes	O 5,960.00 R -4,502.63	1,457.37	1,563.05	(+)105.68	Surrender of funds was due to receipt of less funds from the Government of India. Reasons for the final excess of ₹ 105.68 lakh have not been intimated (September 2022).

Capital**Voted Grant**

(12) Of the ultimate saving of ₹ 9,404.99 lakh, an amount of ₹ 254.14 lakh remained unsurrendered.

(13) In view of the overall saving of ₹ 9,404.99 lakh, the supplementary grant of ₹ 289.95 lakh obtained in September 2021 proved unrealistic as the actual expenditure remained far below the the original provision.

(14) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-99- Construction of Anganwadri Centres	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-99- Construction of Anganwadri Centres (98-State Contribution)	O 4,000.00 R -2,680.53	1,319.47	1,319.47	..	Surrender of funds was due to non-clearance of bills under the scheme
4235-02-102-99- Construction of Anganwadri Centres (99-NABARD Contribution)	O 2,000.00 R -1,360.72	639.28	639.28	..	Surrender of funds was due to non-clearance of bills under the scheme
4235-02-103-95- Construction of Protection Houses (Suraksha Grah) for Combating Honour Killing	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India.
4235-02-789-99- Construction of Anganwari Centre	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-release of funds to Panchayati Raj department for execution of work.

Grant No. 21- Concl.

(15) A case of defective re-appropriation order issued by the Finance Department in which less amount was surrendered less than the actual saving resulted further saving is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-103-99- Home-cum- Vocational Training production Centres for Young Girls/Women and Destitute Women and Widows	O 686.00 R -401.71	284.29	30.16	(-)254.13	Surrender of funds was due to non-receipt of new proposal from the District Programme Officers. Reasons for the final saving of ₹ 254.13 lakh have not been intimated (September 2022).

(16) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below: There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation, which indicates that the budget estimates was not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-97- Implementation of J. J. Act (99-Remand/ Observation Home)	O 5,000.00 S 289.95 R -1,706.89	3,583.06	3,583.06	..	Surrender of funds was due to non-finalization of projects.

Grant No. 22 - WELFARE OF EX-SERVICEMEN

(Major Head-2235-Social Security and Welfare)**Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,68,91,31	2,78,65,39	2,19,10,04	(-) 59,55,35
Supplementary	1,09,74,08			

Amount surrendered during the year

(March 2022)

58,78,83

Notes and comments :

(1) Of the ultimate saving of ₹ 5,955.35 lakh, an amount of ₹ 76.52 lakh remained unsurrendered.

(2) In view of the overall saving of ₹ 5,955.35 lakh, the supplementary grant of ₹ 10,974.08 lakh obtained in September 2021 proved excessive.

(3) Saving occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-102-88-Shubhra Jyotsana Pension Scheme	O R	1,100.00 -375.00	725.00	725.00	..	Surrender of funds was due to finalization of less pension cases at district level.
2235-60-200-77-Ex-Gratia to persons of Central Para Military Forces for gallantry action with terrorists	O R	500.00 -490.80	9.20	9.20	..	Surrender of funds was due to receipt of less claims for payment of ex-gratia.
2235-60-200-78- Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings/ Projects	O R	1,000.00 -919.67	80.33	80.33	..	Surrender of funds was due to less construction of rest houses/war memorials and subjudice of land matter in the Hon'ble Court.

Grant No. 22- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-84-Contribution from Govt. for IV class employees in new Group Insurance Scheme.	O	55.00	30.87	30.88	(+) 0.01	Surrender of funds was due to occurring of more retirements & promotions and less new appointment of Class-IV employees.
	R	-24.13				
2235-60-200-87 Grant in aid to Rajya Sainik Board for Running of V.T.C	O	262.00	120.00	120.00	..	Surrender of funds was due to non-release of grant-in-aid owing to transfer of employees of Sanik Pariwar Bhavan to State Council of Vocational Training Society under Skill Development Industrial Training Department. w.e.f. 04.08.2021.
	R	-142.00				
2235-60-200-99-Contribution to National Workers Relief fund	O	1,400.00	1,150.00	1,150.00	..	Surrender of funds was due to receipt of less pension claims from the freedom fighters.
	R	-250.00				

Defective Budgeting

(4) A case of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation order by the Finance Department is discussed on next page:-

Grant No. 22- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-81-Provision for Sainik School	O 2,500.00 S 10,968.08 R -1,820.97	11,647.11	11,647.11	..	Surrender of funds was due to receipt of less claims for payment of scholarship, diet and clothing allowances and non-finalization of land for sainik school Matainhail and less expenditure on construction of sainik school, Rewari.

(5) Three cases of defective re-appropriation order by the Finance Department on 31 March 2022 in which amount was surrendered less than the actual saving resulted amounts remained unsundered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-82-Provision for Incentive to Rashtriya Indian Military Academy	O 300.00 R -91.77	208.23	206.23	(-) 2.00	Surrender of funds was due to receipt of less claims of Gentlemen Cadets.
2235-60-200-96-Provision for financial assistance to ESM above the age of 60 years	O 1,500.00 R -239.29	1,260.71	1,253.76	(-) 6.95	Surrender of funds was due to decrease in number of beneficiaries under the scheme.
2235-60-200-97-Provision for financial assistance to widows of ESM not in receipt of family pension	O 4,485.00 R -1,071.16	3,413.84	3,385.09	(-) 28.75	Surrender of funds was due to decrease in number of beneficiaries under the scheme. Reasons for the final saving of ₹28.75 lakh have not been intimated (September 2022).

Grant No. 22- Concl.

(6) One case of defective re-appropriation order by the Finance Department on 31 March 2022 in which amount was surrendered more than the actual saving resulted excess expenditure was made is discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200- 98-Expenditure on D.S.S.& A. Board (98- Establishment Expenses)	O	2,052.00	1,634.42	1,635.60	(+) 1.18	Surrender of funds was mainly due to non- filling up of vacant posts, less receipt of leave travel concession claims, shortage of training staff and adoption of economy measures offset by excess expenditure mainly on payment of arrears of dearness allowance and more hiring of contractual staff.
	R	-417.58				

Grant No. 23 - FOOD AND SUPPLIES

(Major Heads-2408-Food, Storage and Warehousing, 3456-Civil Supplies, 3475-Other General Economic Services, 4408-Capital Outlay on Food Storage and Warehousing)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	6,65,47,20	10,57,47,20	8,19,98,06	(-) 2,37,49,14
Supplementary	3,92,00,00			

Amount surrendered during the year

(March 2022)

2,37,54,88

Charged

<i>Original</i>	20,00	20,00	23,99	(+) 3,99
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

Nil

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,52,33,28,00	1,57,34,28,00	1,29,42,15,07	(-) 27,92,12,93
Supplementary	5,01,00,00			

Amount surrendered during the year

(March 2022)

32,27,79,73

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹23,749.14 lakh, surrender of ₹ 23,754.88 lakh on 31 March 2022 proved unrealistic.

(2) In view of the overall saving of ₹ 23,749.14 lakh, the supplementary grant of ₹ 39,200 lakh obtained in January 2022 proved excessive.

Grant No. 23 - Contd.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-91- Revamping of End to End Computerisation of TPDS Operation	O 2,162.00 R -810.31	1,351.69	1,351.69	..	Surrender of funds was mainly due to non-purchase of machinery, less engagement of professional staff and less purchase of computer items.
2408-01-001-94- Public Distribution Scheme (99-Information & Technology)	O 1,200.00 R -1,125.29	74.71	74.71	..	Surrender of funds was due to non-finalization of process for payment to Tata Consultancy Service Company.
3456-51-104-99- Expenditure from Consumer Welfare Fund	O 1,033.00 R -1,009.72	23.28	23.28	..	Surrender of funds was mainly due to non-receipt of proposal for release of grant-in-aid.
3475-51-106-98- Establishment Expenditure	O 544.20 R -82.71	461.49	461.50	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of office items offset by excess on payment of enhanced dearness allowance.

Grant No. 23 - Contd.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-51-001-99- Directorate Staff (98- Establishment Expenses)	O 1,567.00 R 112.50	1,679.50	1,679.52	(+) 0.02	Augmentation of provision was mainly due to payment of enhanced dearness allowance, more engagement of professional staff, more receipt of medical reimbursement claims, payment of arrears of pay offset by saving mainly due to less engagement of contractual staff, non-conduction of training and less receipt of leave travel concession claims.

Defective Budgeting

(5) One case of defective budgeting where supplementary grant was obtained excessively and later on a part of supplementary grant surrendered through re-appropriation are given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-93- Antodaya Aahar yojana	O 29,200.00 S 21,500.00 R -16,442.61	34,257.39	34,257.39	..	Surrender of funds was due to receipt of less claims from the beneficiaries under the scheme.

Grant No. 23 - Contd.

(6) In the following case, the supplementary grant has been obtained excessive and later on a part of the supplementary grant reduced more than actual saving were surrendered through re-appropriation, resulted excess expenditure was incurred, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98- Field Staff	O 28,241.00 S 17,700.00 R -4,308.59	41,632.41	41,638.11	(+) 5.70	Surrender of funds was mainly due to receipt of less claims from the beneficiaries, non-conduction of training, less receipt of leave travel concession/ex-gratia claims, and less engagement of contractual staff and less purchase of office items offset by excess on payment on enhanced dearness allowance and more engagement of professional staff.

Charged Appropriation

(7) The expenditure exceeded over the appropriation by ₹ 3,99,421; the excess requires regularisation.

Capital**Voted Grant**

(8) Against the available saving of ₹ 2,79,212.93 lakh, surrender of ₹ 3,22,779.73 lakh proved unrealistic.

(9) In view of the overall saving of ₹ 2,79,212.93 lakh, the supplementary grant of ₹ 50,100 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 23 - Contd.

(10) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-99- Grain Supply Scheme	O 13,65,000.00 R -1,53,059.05	12,11,940.95	12,11,940.95	..	Surrender of funds was due to more receipt and recoveries from the Grain Supply Scheme.
4408-02-101-99- Construction of Godowns	O 1,500.00 R -1,203.80	296.20	296.20	..	Surrender of funds was due to non-receipt of estimates for construction of Godowns from the Haryana Warehousing Corporation.
4408-02-101-99- Construction of Godowns (98-State contribution)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of estimates for construction of Godowns from the Haryana Warehousing Corporation.
4408-02-101-99- Construction of Godowns (99- NABARD Contribution)	O 1,900.00 R -766.77	1,133.23	1,133.23	..	Surrender of funds was due to non-receipt of estimates for construction of Godowns from the Haryana Warehousing Corporation.

Grant No. 23 - Contd.

(11) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-98- Establishment Cost Chargeable	O 29,828.00	29,828.00	43,249.48	(+)13,421.48	Reasons for the final excess of ₹13,421.48 lakh have not been intimated (September 2022).

Defective Budgeting

(12) A case of defective budgeting where supplementary grant obtained excessively and later on surrendered a huge amount of supplementary grant through re-appropriation is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-89- Procurement of Bajra	O 5,000.00 S 50,100.00 R -47,650.11	7,449.89	7,449.89	..	Surrender of funds was due to less purchase of Bajra under the scheme.

(13) A case of defective re-appropriation order issued by the Finance Department in which entire budget was surrendered through re-appropriation resulted in incurring of huge expenditure without provision of funds is given on next page:-

Grant No. 23 - Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-97- Interest on Capital	O 1,20,000.00 R -1,20,000.00	..	30,145.32	(+)30,145.32	Surrender of entire provision was due to payment of less interest than anticipation owing to more lifting of food grains by the Food Corporation of India. Reasons for incurring of expenditure of ₹30,145.32 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24 - IRRIGATION

(Major Heads-2700-Major Irrigation, 2701- Medium Irrigation, 2705-Command Area Development, 4700-Capital Outlay on Major Irrigation, 4701-Capital Outlay on Medium Irrigation, 4711-Capital Outlay on Flood Control projects)

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	30,66,14,36	30,81,14,36	20,34,92,51	(-) 10,46,21,85
Supplementary	15,00,00			

Amount surrendered during the year

(March 2022)

10,65,12,98

Capital**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	19,15,02,00	19,15,02,00	17,59,40,77	(-) 1,55,61,23
Supplementary	..			

Amount surrendered during the year

(March 2022)

3,38,20,10

Charged

Original	1,00,00,00	1,00,00,00	15,36,02	(-) 84,63,98
Supplementary	..			

Amount surrendered during the year

(March 2022)

85,24,80

Notes and comments :

Revenue**Voted Grant**

(1) Against the available saving of ₹ 1,04,621.85 lakh, surrender of ₹ 1,06,512.98 lakh on 31 March 2022 proved unrealistic.

Grant No. 24- Contd.

(2) In view of the overall saving of ₹1,04,621.85 lakh, the supplementary grant of ₹ 1,500 lakh obtained in September 2021 proved unrealistic as the actual expenditure remained far below the original provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-101-98-Other Maintenance Expenditure (98-Punjab Portion)	O 50.00 R -29.50	20.50	20.50	..	Surrender of funds was due to release of less funds to the State of Punjab for Operation & Maintenance works during the year.
2700-80-190-95-Grant-in-aid to Haryana Water Resources	O 1,100.00 R -330.00	770.00	770.00	..	Reasons for surrender of ₹330 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.24/2022-23/ 239-41 dated 28.04.2022).
2700-80-190-96-Development of Village Ponds renamed as Development/ Restoration of ponds	O 80,200.00 R -67,348.00	12,852.00	12,852.00	..	Surrender of funds was due to non-execution of development work of various ponds offset by excess on clearance of pending liabilities of Pond Authority.
2700-80-800-96-Compensation to farmers for loss of their Crop due to breach of Canal	O 100.00 R -92.94	7.06	7.06	..	Surrender of funds was due to less release of funds for compensation to the beneficiaries.

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-789-97- Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop by CADA	O 8,330.00 R -4,193.34	4,136.66	4,136.66	..	Reasons for surrender of ₹4,193.34 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 24/2022-23/524-26 dated 31.05.2022).

(4) Excess occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-93-Chief Engineer	43.99	(+) 43.99	Reasons for incurring expenditure of ₹43.99 lakh without provision of funds have not been intimated (September 2022).
2700-01-799-Suspense (51-Na)	769.98	(+)769.98	Reasons for incurring expenditure of ₹769.98 lakh without provision of funds have not been intimated (September 2022).
2700-02-001-93-Chief Engineer	213.42	(+)213.42	Reasons for incurring expenditure of ₹213.42 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-800-99-Interest	O 15,500.00	15,500.00	38,441.00	(+)22,941.00	Reasons for the excess of ₹22,941 lakh have not been intimated (September 2022).
2700-03-001-91-Executive Engineer	..	..	23.95	(+)23.95	Reasons for incurring expenditure of ₹23.95 lakh without provision of funds have not been intimated (September 2022).
2700-04-001-91-Executive Engineer	..	..	89.45	(+)89.45	Reasons for incurring expenditure of ₹89.45 lakh without provision of funds have not been intimated (September 2022).
2700-05-001-91-Executive Engineer	..	..	174.02	(+)174.02	Reasons for incurring expenditure of ₹174.02 lakh without provision of funds have not been intimated (September 2022).
2700-05-001-93-Chief Engineer	..	..	22.40	(+)22.40	Reasons for incurring expenditure of ₹22.40 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-001- 89-Special Revenue	..	..	163.95	(+)163.95	Reasons for incurring expenditure of ₹163.95 lakh without provision of funds have not been intimated (September 2022).
2700-18-101- 98-Other Maintenance Work	O 1,950.00	1,950.00	2,329.47	(+)379.47	Reasons for final excess of ₹379.47 lakh have not been intimated (September 2022).
2700-80-001- 89-Special Revenue	..	..	1,260.43	(+)1,260.43	Reasons for incurring expenditure of ₹1,260.43 lakh without provision of funds have not been intimated (September 2022).
2700-80-001- 91-Executive Engineer	..	..	7,854.32	(+)7,854.32	Reasons for incurring expenditure of ₹7,854.32 lakh without provision of funds have not been intimated (September 2022).
2700-80-001- 92- Superintending Engineer	..	..	555.21	(+)555.21	Reasons for incurring expenditure of ₹555.21 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-190-98-Grant-in-aid to Haryana Irrigation and Research Management Institute	O 530.00 R 115.00	645.00	645.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities of Haryana Irrigation Research & Management, Kurukshetra.

Defective Budgeting

(5) Thirteen cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving resulted amounts remained unsundered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-89-Special Revenue	O 2,934.00 R -281.24	2,652.76	113.17	(-)2,539.59	Reasons for surrender of ₹281.24 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 24/2022-23/ 239-41 dated 28.04.2022). Reasons for the final saving of ₹2,539.59 lakh have also not been intimated (September 2022).
2700-01-001-91-Executive Engineer	O 11,485.00 R -515.20	10,969.80	514.53	(-)10,455.27	Reasons for surrender of ₹515.20 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 24/2022-23/ 239-41 dated 28.04.2022). Reasons for the final saving of ₹10,455.27 lakh have also been not intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001- 92- Superintending Engineer	O 403.50 R -120.60	282.90	16.33	(-)266.57	Surrender of funds was mainly due to posts kept vacant. Reasons for the final saving of ₹266.57 lakh have also been not intimated (September 2022).
2700-01-101- 98-Other Maintenance Expenditure (99-Haryana Portion)	O 740.00 R -6.30	733.70	686.16	(-)47.54	Surrender of funds was mainly due to release of less funds for the State of Punjab for updation and maintenance work during the year. Reasons for the final saving of ₹47.54 lakh have not been intimated (September 2022).
2700-02-001- 89-Special Revenue	O 5,116.00 R -1,131.15	3,984.85	144.68	(-)3,840.17	Reasons for surrender of ₹1,131.15 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for final saving of ₹3,840.17 lakh have also not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001- 91-Executive Engineer	O 45,760.00 R -2,523.63	43,236.37	1,657.84	(-)41,578.53	Reasons for surrender of ₹2,523.63 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for the final saving of ₹41,578.53 lakh have also not been intimated (September 2022).
2700-02-001- 92- Superintending Engineer	O 2,735.00 R -579.73	2,155.27	70.34	(-)2,084.93	Reasons for surrender of ₹579.73 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for the final saving of ₹2,084.93 lakh have also not been intimated (September 2022).
2700-18-001- 91-Executive Engineer	O 6,862.00 R -1,249.70	5,612.30	1,527.22	(-)4,085.08	Reasons for surrender of ₹1,249.70 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for the final saving of ₹4,085.08 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-001- 92- Superintending Engineer	O 555.00 R -181.99	373.01	59.15	(-)313.86	Reasons for surrender of ₹181.99 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for the final saving of ₹313.86 lakh have also not been intimated (September 2022).
2700-18-001- 93-Chief Engineer	O 558.00 R -127.91	430.09	182.74	(-)247.35	Reasons for surrender of ₹127.91 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for the final saving of ₹247.35 lakh have also not been intimated (September 2022).
2700-80-001- 93-Chief Engineer	O 9,841.00 R -2,149.49	7,691.51	1,431.43	(-)6,260.08	Reasons for surrender of ₹2,149.49 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 24/2022-23/239-41 dated 28.04.2022). Reasons for the final saving of ₹6,260.08 lakh have also not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-98-Improvement, upgradation, operation and maintenance	O 5,500.00 R -333.08	5,166.92	5,046.91	(-)120.01	Surrender of funds was due to providing of additional support by MGNREGA for de-weeding and de-silting of canals by District Administration. Reasons for the final saving of ₹120.01 lakh have not been intimated (September 2022).
2701-08-101-98-Other Maintenance Work	O 250.00 R -43.30	206.70	191.02	(-)15.68	Surrender of funds was due to non clearance of bills and quarterly cap limits in the last fortnight of March, 2022. Reasons for the final saving of ₹15.68 lakh have not been intimated (September 2022).

(6) Four cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure resulted excess expenditure in these cases are discussed on next page:-

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-101- 97-Energy Charges	O 5,000.00 R 5,108.53	10,108.53	10,125.36	(+)16.83	Augmentation of provision through re-appropriation was due to clearance of pending liabilities of energy charges of the Financial Turnaround of Power Distribution Companies (DISCOMS). Reasons for the final excess of ₹16.83 lakh have not been intimated (September 2022).
2700-04-800- 98-Energy Charges	O 4,800.00 R 365.24	5,165.24	5,231.17	(+)65.93	Augmentation of provision through re-appropriation was due to clearance of pending disputed bills liabilities of energy charges. Reasons for the final excess of ₹65.93 lakh have not been intimated (September 2022).
2700-80-800- 95-Operation and Maintenance of Bridges and Structure on Canal and Drains	O 250.00 R 39.49	289.49	295.64	(+)6.15	Augmentation of provision through re-appropriation was due to clearance of pending liabilities of previous years. Reasons for the final excess of ₹6.15 lakh have not been intimated (September 2022).
2701-08-101- 97-Energy Charges	O 1,075.00 R 299.80	1,374.80	1,385.86	(+)11.06	Augmentation of provision through re-appropriation was due to clearance of pending liabilities of energy charges from DISCOMS. Reasons for the final excess of ₹11.06 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

(7) Three cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted excess expenditure in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-101-98-Other Maintenance Expenditure	O 3,300.00 R -459.04	2,840.96	2,955.80	(+)114.84	Surrender of funds was due to providing of additional support by MGNREGA for de-weeding and de-silting of canals by District Administration. Reasons for the excess of ₹114.84 lakh have not been intimated (September 2022).
2700-04-101-98-Other Maintenance Work	O 250.00 R -95.74	154.26	159.49	(+)5.22	Surrender of funds was due to providing of additional support by MGNREGA for de-weeding and de-silting of canals by District Administration. Reasons for the excess of ₹5.22 lakh have not been intimated (September 2022).
2700-05-101-98-Other Maintenance Work	O 300.00 R -12.41	287.59	310.26	(+)22.67	Surrender of funds was due to adoption of economy measures. Reasons for the excess of ₹22.67 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

(8) A case of defective re-appropriation order issued by the Finance Department in which entire budget provision was surrendered resulted incurring of expenditure without provision of funds is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-03-101- 98-Other Maintenance Work	O 100.00 R -100.00	..	42.71	(+)42.71	Surrender of entire provision was due to providing of additional support by MGNREGA for de-weeding and de-silting of canals by District Administration. Reasons for the excess of ₹42.71 lakh have not been intimated (September 2022).

(9) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-190- 94- Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per - Drop More Crop by CADA More Crop	O 45,533.00 S 1,500.00 R -30,486.34	16,546.66	16,546.66	..	Surrender of funds was due to non-approval of submitted proposal of United Nations Development Programme by the Government.

Grant No. 24- Contd.

Capital**Voted Grant**

(10) Against the available saving of ₹ 15,561.23 lakh, surrender of amount ₹ 33,820.10 lakh in March 2022 proved unrealistic.

(11) Saving occurred mainly as under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-800-98-Dam and Apprutenant Works	O 5,000.00 R -2,775.09	2,224.91	2,224.90	(-) 0.01	Surrender of funds was due to release of less funds as per demand received from Upper Yamuna River Basin.
4700-11-800-97-Dam Rehabilitation and improving Project (DRIP) for Bhakra Beas Management Board	O 800.00 R -800.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from BBMB for contribution of state share for re-habilitation of storage Dams.
4700-13-001-89-Special Revenue	O 3,000.00	3,000.00	1,973.08	(-) 1,026.92	Reasons for the saving of ₹1,026.92 lakh have not been intimated (September 2022).
4700-15-800-97-B.M.L. Hansi Branch-Butana Branch Multipurpose Link Channel	O 100.00 R -100.00	..	..	..	Surrender of entire provision was surrendered due to non-pronouncement of decision by the Hon'ble Supreme Court of India.

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-800-98-Restoration capacity of B.M.L.	O 700.00 R -228.23	471.77	471.77	..	Surrender of funds was due to non-receipt of demand for transfer of funds to Irrigation Department, Government of Punjab for maintenance of interstate channel in jurisdiction of State of Punjab
4701-06-800-97-Annuity of Land	O 1,200.00 R -324.95	875.05	875.27	(+)0.22	Surrender of funds was due to non-distribution of funds to the beneficiaries owing to cumbersome procedure for creating unique ID of each beneficiary.
4701-07-800-97-Micro Irrigation under Irrigation Efficiency Scheme under NABARD	O 15,000.00 R -15,000.00	..	..	..	Surrender of entire provision was due to non-completion of planning and tender process for harvesting of rabi crops.
4701-25-800-99-Branches Supply of Treated Waste Water for Irrigation Purposes	O 6,500.00 R -6,500.00	..	..	..	Surrender of provision was due to late finalization of design and drawings of STP channel under the scheme.
4711-01-001-89-Special Revenue	O 600.00	600.00	567.37	(-)32.63	Reasons for the saving of ₹32.63 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

(12) Excess occurred mainly as under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-001-89-Special Revenue	107.59	(+)107.59	Reasons for incurring of expenditure of ₹107.59 lakh without provision of funds have not been intimated (September 2022).
4700-05-001-91-Executive Engineer	990.10	(+)990.10	Reasons for incurring of expenditure of ₹990.10 lakh without provision of funds have not been intimated (September 2022).
4700-05-001-92-Superintending Engineer	44.19	(+)44.19	Reasons for incurring of expenditure of ₹44.19 lakh without provision of funds have not been intimated (September 2022).
4700-05-001-93-Chief Engineer	123.19	(+)123.19	Reasons for incurring of expenditure of ₹123.19 lakh without provision of funds have not been intimated (September 2022).
4700-07-001-89-Special Revenue	22.84	(+)22.84	Reasons for incurring of expenditure of ₹22.84 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-07-001-91-Executive Engineer	..	..	210.19	(+)210.19	Reasons for incurring of expenditure of ₹210.19 lakh without provision of funds have not been intimated (September 2022).
4700-07-001-93-Chief Engineer	..	..	26.15	(+)26.15	Reasons for incurring of expenditure of ₹26.15 lakh without provision of funds have not been intimated (September 2022).
4700-13-001-91-Executive Engineer	O 15,000.00	15,000.00	18,157.35	(+)3,157.35	Reasons for the excess of ₹3,157.35 lakh have not been intimated (September 2022).
4700-13-001-92-Superintending Engineer	O 800.00	800.00	810.43	(+)10.43	Reasons for the excess of ₹10.43 lakh have not been intimated (September 2022).
4700-13-001-93-Chief Engineer	O 1,100.00	1,100.00	2,259.10	(+)1,159.10	Reasons for the excess of ₹1,159.10 lakh have not been intimated (September 2022).
4700-13-789-99-Reh. of Canal Network-Improvement in rehabilitation of Water courses in Scheduled Castes Population in the State	O 15,000.00	15,000.00	15,521.56	(+)521.56	Reasons for the excess of ₹521.56 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-14-001-89-Special Revenue	..	..	22.59	(+)22.59	Reasons for incurring of expenditure of ₹22.59 lakh without provision of funds have not been intimated (September 2022).
4700-14-001-91-Executive Engineer	..	..	207.91	(+)207.91	Reasons for incurring of expenditure of ₹207.91 lakh without provision of funds have not been intimated (September 2022).
4701-14-001-93-Chief Engineer	..	..	25.87	(+)25.87	Reasons for incurring of expenditure of ₹25.87 lakh without provision of funds have not been intimated (September 2022).
4701-14-800-98-Construction of Canal-Dadupur Nalvi Canal Network	..	..	467.20	(+)467.20	Reasons for incurring of expenditure of ₹467.20 lakh without provision of funds have not been intimated (September 2022).
4701-15-001-89-Special Revenue	..	..	22.81	(+)22.81	Reasons for incurring of expenditure of ₹22.81 lakh without provision of funds have not been intimated (September 2022).
4700-15-001-91-Executive Engineer	O 40.00	40.00	209.94	(+)169.94	Reasons for the excess of ₹169.94 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-001-93-Chief Engineer	O 2.00	2.00	26.12	(+)24.12	Reasons for the excess of ₹24.12 lakh have not been intimated (September 2022).
4700-16-001-91-Executive Engineer	O 800.00	800.00	1,219.82	(+)419.82	Reasons for the excess of ₹419.82 lakh have not been intimated (September 2022).
4700-16-001-93-Chief Engineer	O 55.00	55.00	151.77	(+)96.77	Reasons for the excess of ₹96.77 lakh have not been intimated (September 2022).
4700-26-001-89-Special Revenue	..	..	188.77	(+)188.77	Reasons for incurring of expenditure of ₹188.77 lakh without provision of funds have not been intimated (September 2022).
4700-26-001-91-Executive Engineer	..	..	1,737.15	(+)1,737.15	Reasons for incurring of expenditure of ₹1,737.15 lakh without provision of funds have not been intimated (September 2022).
4700-26-001-92-Superintending Engineer	..	..	77.54	(+)77.54	Reasons for incurring of expenditure of ₹77.54 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-26-001-93-Chief Engineer	216.13	(+)216.13	Reasons for incurring of expenditure of ₹216.13 lakh without provision of funds have not been intimated (September 2022).
4700-80-001-89-Special Revenue	494.19	(+)494.19	Reasons for incurring of expenditure of ₹494.19 lakh without provision of funds have not been intimated (September 2022).
4700-80-001-91-Executive Engineer	4,547.83	(+)4,547.83	Reasons for incurring of expenditure of ₹4,547.83 lakh without provision of funds have not been intimated (September 2022).
4700-80-001-92-Superintending Engineer	202.99	(+)202.99	Reasons for incurring of expenditure of ₹202.99 lakh without provision of funds have not been intimated (September 2022).
4700-80-001-93-Chief Engineer	565.83	(+)565.83	Reasons for incurring of expenditure of ₹565.83 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-06-001- 91-Executive Engineer	O 500.00	500.00	586.93	(+)86.93	Reasons for the excess expenditure of ₹86.93 lakh have not been intimated (September 2022).
4701-07-001- 89-Special Revenue	O 1,100.00	1,100.00	1,188.08	(+)88.08	Reasons for the excess expenditure of ₹88.08 lakh have not been intimated (September 2022).
4701-07-001- 91-Executive Engineer	O 7,000.00	7,000.00	10,842.56	(+)3,842.56	Reasons for the excess expenditure of ₹3,842.56 lakh have not been intimated (September 2022).
4701-07-001- 93-Chief Engineer	O 600.00	600.00	1,456.86	(+)856.86	Reasons for the excess expenditure of ₹856.86 lakh have not been intimated (September 2022).
4701-22-001- 91-Executive Engineer	..	..	32.43	(+)32.43	Reasons for incurring of expenditure of ₹32.43 lakh without provision of funds have not been intimated (September 2022).

Grant No. 24- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-23-001- 89-Special Revenue	O	49.00	49.00	69.49	(+)20.49	Reasons for the excess expenditure of ₹20.49 lakh have not been intimated (September 2022).
4701-23-001- 91-Executive Engineer	O	400.00	400.00	634.21	(+)234.21	Reasons for the excess expenditure of ₹234.21 lakh have not been intimated (September 2022).
4701-23-001- 93-Chief Engineer	O	30.00	30.00	85.22	(+)55.22	Reasons for the excess expenditure of ₹55.22 lakh have not been intimated (September 2022).
4701-80-001- 89-Special Revenue	O	18.00	18.00	79.23	(+)61.23	Reasons for the excess expenditure of ₹61.23 lakh have not been intimated (September 2022).
4701-80-001- 91-Executive Engineer	O	400.00	400.00	723.10	(+)323.10	Reasons for the excess expenditure of ₹323.10 lakh have not been intimated (September 2022).
4701-80-001- 93-Chief Engineer	O	40.00	40.00	97.16	(+)57.16	Reasons for the excess expenditure of ₹57.16 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-001-91-Executive Engineer	O 6,000.00	6,000.00	7,897.37	(+)1,897.37	Reasons for the excess expenditure of ₹1,897.37 lakh have not been intimated (September 2022).
4711-01-001-92-Superintending Engineer	O 300.00	300.00	343.75	(+)43.75	Reasons for the excess expenditure of ₹43.75 lakh have not been intimated (September 2022).
4711-01-001-93-Chief Engineer	O 570.00	570.00	1,096.42	(+)526.42	Reasons for the excess expenditure of ₹526.42 lakh have not been intimated (September 2022).

Defective Budgeting

(13) Three cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted excess expenditure in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-07-800-98-Construction of Canal (SYL)	O 10,000.00 R -9,539.50	460.50	472.34	(+)11.84	Surrender of funds was due to less execution of works for maintaining the channels in Haryana portion. Reasons for the excess of ₹11.84 lakh have not been intimated (September 2022).
4701-22-800-98-Construction of Canals (Mewat)	O 10,000.00 R -9,921.89	78.11	86.79	(+)8.68	Surrender of funds was due to non-clearance of project as per planning by CWC, Government of India and IIT Delhi. Reasons for the excess of ₹8.68 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-789-99-Flood Protection, Restoration and Disaster Management in Scheduled Castes population Area in the State	O 5,000.00 R -633.60	4,366.40	4,454.42	(+)88.02	Surrender of ₹633.60 lakh was due to non-clearance of bills by the Finance Department. Reasons for the excess of ₹88.02 lakh have not been intimated (September 2022).

(14) Three cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented more than the actual expenditure resulted saving in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-13-800-97-Improving Capacity of Western Jamuna Canal (WJC) and Jawahar Lal Nehru (JLN) Canal System	O 2,000.00 R 406.80	2,406.80	1,326.99	(-)1,079.81	Augmentation of provision was due to completion of major works for improving capacity of Western Jamuna Canal before June 2021. Reasons for the saving of ₹1,079.81 lakh have not been intimated (September 2022).
4700-13-800-98-Construction of Canal Rehabilitation of Canal Network	O 20,000.00 R 4,708.00	24,708.00	23,953.97	(-)754.03	Augmentation of provision was due to completion of delayed major works of 2020-21 which were restricted due to COVID-19. Reasons for the saving of ₹754.03 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-800-98-NABARD-Construction of Canal	O 10,000.00 R 10,638.70	20,638.70	20,367.56	(-271.14)	Augmentation of provision was to cover more expenditure on payment of mobilization and machinery advance and running payment under the scheme. Reasons for the saving of ₹271.14 lakh have not been intimated (September 2022).

(15) A case of defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure resulted excess expenditure incurred in this case is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-800-98-Construction of Canal-Rehabilitation of Water Courses	O 1,000.00 R 676.80	1,676.80	1,756.77	(+) 79.97	Augmentation of provision was due to completion of delayed major works of 2020-21 which were restricted due to COVID-19. Reasons for the final excess of ₹79.97 lakh have not been intimated (September 2022).

(16) Six cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving resulted amounts remained unsundered in these cases are discussed on next page:-

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-80-800-97- Reconstruction /Renovation/ Replacement and Construction of Bridges and Structure on Canals and Drains	O 12,500.00 R -1,757.50	10,742.50	10,219.72	(-)522.78	Surrender of funds was due to non-completion of major works owing to technical and site issues. Reasons for the final saving of ₹522.78 lakh have not been intimated (September 2022).
4701-06-789-99- Improvement in New Minor for Equitable distribution of water for Scheduled Castes Population in the State	O 800.00 R -429.00	371.00	231.03	(-)139.97	Surrender of funds was due to non-finalization of purchase of land under the scheme. Reasons for the final saving of ₹139.97 lakh have not been intimated (September 2022).
4701-06-800-98- Construction of Canal- Construction of New Minor	O 1,000.00 R -433.30	566.70	563.53	(-)3.17	Surrender of funds was due to non-finalization of purchase of land under the scheme. Reasons for the saving of ₹3.17 lakh have not been intimated (September 2022).
4701-07-789-99- Improvement of old/existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	O 10,000.00 R -287.00	9,713.00	8,653.39	(-)1,059.61	Surrender of funds was due to non-clearance of bill by the Finance department owing to financial constraints. Reasons for the saving of ₹1,059.61 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-23-800-98-Water Bodies-Construction of Canal	O 2,500.00 R -737.10	1,762.90	1,697.51	(-)65.39	Surrender of funds was due to late finalization of design and drawings of water bodies under the scheme. Reasons for the saving of ₹65.39 lakh have not been intimated (September 2022).
4701-80-002-99-Data Collection of Irrigation Projects	O 3,000.00 R -975.00	2,025.00	1,935.42	(-)89.58	Surrender of funds was due to non-clearance of administrative approval of Sinchai Colony at Sector 14, Panchkula. Reasons for the saving of ₹89.58 lakh have not been intimated (September 2022).

(17) A case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which provision was surrendered less than the actual saving is discussed below: There was no expenditure incurred in this scheme resulted entire saving remained unsurrendered.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-80-800-98-Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO-CAP)	O 1,000.00 R -150.00	850.00	..	(-)850.00	Reasons for the surrender of ₹150 lakh were not correct. Correct and convincing reasons have been called for (Fin. & Appn. A/Cs G.No. 24/1318-20 dated 03.07.2022). Reasons for the final saving of ₹850 lakh have also not been intimated (September 2022).

Grant No. 24- Contd.

Charged Appropriation

(18) Against the available saving of ₹ 8,463.98 lakh, surrender of amount ₹ 8,524.80 lakh in March 2022 proved unrealistic.

Defective Budgeting

(19) A case of defective re-appropriation order issued by Finance Department in which budget provision was surrendered more than the actual expenditure resulted excess expenditure incurred is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-80-800-98-Payment of Enhanced Land compensation under Court orders	O 10,000.00 R -8,524.80	1,475.20	1,536.02	(+)60.82	Surrender of funds was due to less announcement of awards by Hon'ble court for payment of land compensation. Reasons for the excess of ₹60.82 lakh have not been intimated (September 2022).

Grant No. 24- Contd.

20. Review of Direction and Administration and Machinery and Equipment Charges in the Public Works Department-Irrigation Branch Major head-"2700-Major Irrigation", "2701-Medium Irrigation", "4700-Capital Outlay on Major Irrigation" and "4701-Capital Outlay on Medium Irrigation".

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentage to the works outlay during the years 2019-20, 2020-21 and 2021-22:-

Sr.No.	Name of Project	Year	₹ in lakh)			Percentage	
			Work Outlay	Direction & Administration	Machinery & Equipment	Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
1	Gurgaon Canal Project	2019-20	64.66	80.16	0	123.97	0
		2020-21	83.48	77.17	0	92.44	0
		2021-22	42.71	30.15	0	70.59	0
2	Loharu Canal Project	2019-20	232.86	240.47	0	103.27	0
		2020-21	378.92	350.24	0	92.43	0
		2021-22	159.49	112.57	0	70.58	0
3	J.L.N. Canal Project	2019-20	207.95	200.39	0	96.36	0
		2020-21	110.50	102.14	0	92.43	0
		2021-22	310.26	218.99	0	70.58	0
4	SYL Canal Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	472.33	268.57	0	56.86	0
5	Dadupur Nalvi Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	467.20	265.65	0	56.86	0
6	Improvement of old/Existing Channels (NABARD) Project	2019-20	15,757.87	12,085.85	0	76.70	0
		2020-21	17,498.40	13,047.58	0	74.56	0
		2021-22	28,920.95	13,942.36	0	48.04	0
7	Rehabilitation Project	2019-20	1,298.48	758.29	0	58.40	0
		2020-21	1,676.51	1,186.19	0	70.75	0
		2021-22	2,741.14	1,558.59	0	56.86	0

Grant No. 24- Contd.

Sr.No.	Name of Project	Year	₹ in lakh)			Percentage	
			Work Outlay	Direction & Administration	Machinery & Equipment	Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
8	New Minor Project	2019-20	2,585.08	1,987.80	0	76.90	0
		2020-21	1,958.08	1,456.49	0	74.38	0
		2021-22	1,669.83	754.73	0	48.04	0
9	W.J.C. Augmentation Canal Project	2019-20	3,523.02	3,486.83	0	98.97	0
		2020-21	3,077.20	2,844.31	0	92.43	0
		2021-22	2,955.80	2,086.28	0	70.58	0
10	Jui Canal Project	2019-20	216.87	0	0	0	0
		2020-21	236.72	0	0	0	0
		2021-22	191.02	0	0	0	0
11	Siwani Canal Project	2019-20	218.00	0	0	0	0
		2020-21	242.36	0	0	0	0
		2021-22	220.31	0	0	0	0
12	T.F.C Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
13	Naggal lift Irrigation Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
14	Institutional Strengthening such as Data Collection	2019-20	1,160.21	890.54	0	76.76	0
		2020-21	417.31	311.16	0	74.56	0
		2021-22	1,935.42	929.82	0	48.04	0
15	Water Development Survey and investigation	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
16	Lining of Channels	2019-20	6.98	4.96	0	71.06	0
		2020-21	372.28	263.40	0	70.75	0
		2021-22	471.77	268.24	0	56.86	0

Grant No. 24- Contd.

Sr.No.	Name of Project	Year	₹ in lakh)			Percentage	
			Work Outlay	Direction & Administration	Machinery & Equipment	Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
17	N.C.R. Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
18	Modernisation & Lining of Canal	2019-20	38,448.08	22,446.49	0	58.38	0
		2020-21	30,027.24	21,245.31	0	70.75	0
		2021-22	40,802.51	23,199.95	0	56.86	0
19	Mewat Feeder	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	86.79	41.70	0	48.05	0
20	M & E Dam apartment Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
21	Munik Canal Project	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
22	Kaushalya Dam	2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
23	Saraswati Heritage Project	2019-20	39.22	19.82	0	50.54	0
		2020-21	41.04	29.04	0	70.76	0
		2021-22	3,903.65	2,219.58	0	56.86	0
24	Development of Water Bodies	2019-20	1,229.17	938.24	0	76.33	0
		2020-21	1,843.04	1,374.25	0	74.56	0
		2021-22	1,697.50	815.52	0	48.04	0
25	Reconstruction of Bridges on Canal	2019-20	2,655.31	1,551.28	0	58.42	0
		2020-21	6,661.87	4,713.50	0	70.75	0
		2021-22	10,219.72	5,810.84	0	56.86	0
26	Jawaharlal Nehru Canal Project	2019-20	0	0	0	0	0
		2020-21	1,634.00	1,156.11	0	70.75	0
		2021-22	2,224.90	1,265.06	0	56.86	0

Grant No. 24- Contd.

(21) Suspense Transaction:-

The Head 'Suspense' is not a final head of account. It accommodates interim transaction for which further payments or adjustments of value are necessary before the transactions can be considered complete and finally booked in respective final head of account. Accordingly, the transactions under the head, if not adjusted to final head of account are carried forward from year to year.

This suspense head has three sub divisions viz.

- (i.) Stock
- (ii.) Miscellaneous Public Works Advance
- (iii.) Work Shop Suspense

The nature and accounting of transactions under each of these sub divisions are explained below:-

1. Stock: -This head is charged with the expenditure connected with the acquisition of stock, material and manufacturing operation. It is credited with value of material issued to works or sold or otherwise disposed of and the value of outturn. The balances in the account represent the book value of material in the stock plus unadjusted charges etc. connected with the manufacture, if any.

2 Miscellaneous Public Works advance: -This head records:-

- a) Sale of material on credit
- b) Expenditure on deposit works incurred before receipt of contribution or in excess of contribution received.
- c) Losses and Retrenchment.
- d) Other items awaiting adjustment

The debit value under this sub head should, therefore, normally represent amount recoverable.

3. Workshop Suspense

The charges for jobs executed or other operations in the departmental workshop are debited to this sub head pending their recovery or adjustment. The balances under this sub head represent expenditure on jobs in progress at the end of the year in public workshop.

Suspense Transactions: -

The expenditure under the major head "2700 Major Irrigation" on account of "Multipurpose River Project" MPRP ₹ 1,165.25 lakh booked under the head suspense.

Grant No. 24- Contd.

The transaction under ‘Suspense’ in the Major head during the year 2021-22 together with the opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	(-)271.29	1,165.21	378.98	514.94
Misc. Advance	(-)7.97	0.04	16.29	(-)24.22
Total	(-)279.26	1,165.25	395.27	490.72

(22) The expenditure under the major head “2700 Major Irrigation on account of Irrigation ₹111.83 lakh booked under the head “Suspense”. The transactions under suspense in this major head during the year 2021-22 together with opening & closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)38.48	111.83	238.12	(-)164.77
Misc. Advance	(-)390.76	0	482.36	(-)873.12
Total	(-)429.24	111.83	720.48	(-)1,037.89

(23) The expenditure under the major head “2701-Medium Irrigation” on account of Irrigation did not include any amount under the head “Suspense”. The transactions under the head “Suspense” in the major head during the year 2021-22 together with opening and closing balances were as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	(-)77.02	0	0	(-)77.02
Misc. advance	44.30	0	0.25	44.05
Total	(-)32.72	0	0.25	(-)32.97

Grant No. 24- Contd.

(24) The expenditure under the Major head “4700-Capital outlay on Major Irrigation” Bhakra Beas Board (MPRP) ₹ 71.55 lakh booked under “Suspense”. The transactions under head “Suspense” in this major head during the year 2021-22 together with opening and closing balances were as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	208.36	11.67	29.30	190.73
Purchase	226.61	0	0.65	225.96
Misc. Advance	71.92	22.72	45.81	48.83
Workshop suspense	(-)7.53	37.16	37.16	(-)7.53
Total	499.36	71.55	112.92	457.99

(25) The expenditure under the major head “4700-Capital Outlay on major Irrigation” account includes ₹ 104.16 lakh under “suspense”. The transaction under the head during 2021-22 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	823.73	64.23	42.88	845.08
Misc. advance	(-)8,888.78	39.93	60.97	(-)8,909.82
Total	(-)8,065.05	104.16	103.85	(-)8,064.74

(26) The expenditure under the major head “4701-Capital Outlay on power project” Bhakra Beas Management Board (MPRP) includes ₹0.009 lakh booked under “Suspense”. The transaction under the head “Suspense” in this major head during the year 2021-22 with opening & closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	(-)1,094.77	0.00	0.00	(-)1,094.77
Misc. advance	(-)579.77	0.009	0.04	(-)579.80
Total	(-)1,674.54	0.009	0.04	(-)1,674.57

Grant No. 24- Concl'd.

(27) The expenditure under the head “4701-Capital Outlay on Medium Irrigation” did not include any amount under the head “Suspense”. The transaction under the suspense in the major head during the year 2021-22 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	2,573.82	0	0	2,573.82
Misc. Advance	10,483.90	0	0	10,483.90
Total	13,057.72	0	0	13,057.72

(28) The expenditure under the head “4711-Capital Outlay on Drainage & Flood Control Project” did not include any amount under the head “Suspense”. The amount under the head “Suspense” in the major head during the year 2021-22 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)180.70	0	0	(-)180.70
Misc. Advance	(-)27.54	0	0	(-)27.54
total	(-)208.24	0	0	(-)208.24

Grant No. 25 - INDUSTRIES

(Major Heads-2057-Supplies and Disposals, 2851-Village and Small Industries, 2852-Industries, 3475-Other General Economic Services, 4851-Capital Outlay on Village and Small Industries, 4885-Other Capital Outlay on Industries and Minerals)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,62,03,48	4,62,03,48	3,05,16,44	(-) 1,56,87,04
Supplementary	..			

Amount surrendered during the year

(March 2022)

1,56,87,31

Charged

Original	10	10	..	(-) 10
Supplementary	..			

Amount surrendered during the year

(March 2022)

10

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	20,01,00	20,01,00	14,53,74	(-) 5,47,26
Supplementary	..			

Amount surrendered during the year

(March 2022)

5,47,26

Grant No. 25- Contd.

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 15,687.04 lakh, surrender of ₹ 15,687.31 lakh on 31 March 2022 proved unrealistic.

(2) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2057-51-101-99- Purchase Organisation	O 719.00 R -287.49	431.51	431.78	(+)0.27	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims, non-formulation of training schedule and non-engagement of contractual staff.
2851-51-101-95- Creation Up- gradation Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015	O 5,000.00 R -3,302.68	1,697.32	1,697.32	..	Surrender of funds was due to non-finalization of Special Purpose Vehicles of the cluster and non-completion of the eligibility milestones.
2851-51-102-63- Pradhan Mantri Formalisation of Micro food Processing Enterprises (PMFME)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-utilization of funds owing to mismatch of State Nodal Account and Budget Head on PFMS portal.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-64- Incentive for Development of MSME under New Enterprises Promotion Policy 2015 MSME	O 9,900.00 R -2,222.90	7,677.10	7,677.10	..	Surrender of funds was due to sanction of subsidy cases through online portal at the last stage.
2851-51-102-65- Incentives for Development of Industries under new Enterprises Promotion Policy 2015	O 10,000.00 R -7,054.32	2,945.68	2,945.68	..	Surrender of funds was due to receipt of less applications through online under the scheme.
2851-51-102-71- MSME Cluster Development	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-finalization of claims of eligibility milestones of Special Purpose Vehicles cluster.
2851-51-102-72- Winding up Expenses of Closed Corporations (HSSI & EC/HSB & HC/HTL)	O 30.00 R -24.10	5.90	5.90	..	Surrender of funds was mainly due to non-receipt of claim from the winding up corporation.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-74- Promotion of Handloom, Handicrafts and Exports	O 50.00	..	..	..	Surrender of entire provision was due to non- finalization of State Handicrafts & Exports Award and stipend to the students studying in Diploma in Handloom & Textile Technology.
	R -50.00				
2851-51-102-76- Establishment and Administration for Small Scale Industries, QMC, HTC, IDC etc. (98- Establishment Expenses)	O 521.98	383.63	383.63	..	Surrender of funds was mainly due to posts kept vacant and less payment of salaries to the contractual staff.
	R -138.35				
2851-51-102-78- Bureau of Industrial Policy and Promotion (BIPP)	O 400.00	280.00	280.00	..	Surrender of funds was due to receipt of less claims for release of grant-in-aid under the scheme.
	R -120.00				
2851-51-103-89- Comprehensive Handlooms Development Scheme	O 52.00	..	..	..	Surrender of entire provision was due to non- finalization of new cluster under the scheme.
	R -52.00				

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-105-96- Grant-in-aid to Haryana Mitti Kala Board	O 120.00 R -120.00	..	..	..	Surrender of entire provision was due to non-approval of tenure of Chairman and non-official member under the scheme.
2851-51-190-98- Grant-in-aid to MEANS Council	O 500.00 R -325.00	175.00	175.00	..	Surrender of funds was due to COVID-19 non-organization of seminars/workshops/conclaves and promotional activities.
2852-80-001-84- Establishment of the MSME Department Allotted to Plan Scheme (98- Establishment Expenses)	O 638.00 R -603.89	34.11	34.11	..	Surrender of funds was mainly due to less-engagement of contractual staff and less purchase of IT & computer items.
2852-80-001-85- Establishment and Administration MSME Field Office	O 1,256.50 R -1,004.81	251.69	251.69	..	Surrender of funds was mainly due to posts kept vacant for new department.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-86- Establishment and Administration MSME (Headquarter)	O 765.00 R -516.28	248.72	248.72	..	Surrender of funds was mainly due to posts kept vacant, less payment of salaries to contractual staff, less payment of rent, rates & taxes, non-receipt of energy charges bills and less receipt of office expenses claims.
2852-80-001-89- Establishment of the Industries Department allocated to Plan Schemes (98- Establishment Expenses)	O 700.00 R -339.15	360.85	360.85	..	Surrender of funds was mainly due to less-engagement of contractual staff and posts kept vacant.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-99- Establishment and Administration (Head Quarter)	O 1,172.00 R -141.14	1,030.86	1,030.86	..	Surrender of funds was mainly due to posts kept vacant, less receipt of energy charges bills, non-utilization of funds under other charges due to short span, less payment of Monthly Financial Assistance, non-conduction of training and less payment of salaries to contractual staff offset by excess due to payment of salary to the staff.

(3) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-101-97- Development of Infrastructure under New Enterprises Promotion Policy 2015	O 10,000.00 R 1,044.28	11,044.28	11,044.28	..	Augmentation of provision was to cover more expenditure on industrial infrastructure in the State.

Grant No. 25- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2852-80-001-98- Establishment and Administration (Field Offices)	O	1,451.50	1,680.54	1,680.54	..	Augmentation of provision was mainly to cover more expenditure on payment of salary and enhanced dearness allowance offset by saving due to less receipt of rent, rates & taxes and less expenditure under leave travel concession claims owing to less retirement in the year 2021-22.
	R	229.04				

Capital**Voted Grant**

(4) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4851-51-102-93- Modernization of field Officers/ Directorate of Office Premises of MSME	O	500.00	..	..	Surrender of entire provision was due to identification of need of building was in progress for newly set up establishment office of New MSME Centres.
	R	-500.00			

Grant No. 26 - MINES AND GEOLOGY

(Major Head-2853-Non ferrous Mining and metallurgical Industries)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,33,95,71	2,33,95,71	1,32,03,43	(-) 1,01,92,28
Supplementary	..			

Amount surrendered during the year

(March 2022)

1,01,92,49

Notes and comments :

(1) Against the available saving of ₹ 10,192.28 lakh, surrender of ₹ 10,192.49 lakh on 31 March 2022 proved unrealistic.

(2) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-001-98- Development of Mines and Mineral in the State for mineral exploration and mineral concession	O 1,151.81 R -345.46	806.35	806.35	..	Reasons for surrender of ₹345.46 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 26/ 2022-23/268-70 dated 29.04.2022).

Grant No. 26 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks		
2853-02-001-99-Field Staff-Development of Mines and Minerals (98-Establishment Expenses)	O	2,158.90	1,243.50	1,243.70	(+)	0.20	Surrender of funds was mainly due to non-filling up of police personnel posts, less-engagement of contractual staff of special mining guard and mining inspector, implementation of e-Rawana system owing to minimized use of weighment slip books and non-receipt of claims of outsourcing agency for hiring of vehicles in district offices offset by excess on payment on engagement of special mining guards under wages.
	R	-915.40					
2853-02-102-99-Expenditure towards restoration work after mining	O	10,335.00	2,212.21	2,212.21	..	Surrender of funds was mainly due to non-utilization of funds for restoration work owing to non-expiration of mining contract.	
	R	-8,122.79					
2853-02-797-99-Transfer to Restoration and Rehabilitation Fund	O	9,750.00	8,941.17	8,941.17	..	Surrender of funds was due to receipt of less contribution owing to amendment of contribution in Resettlement & Rehabilitation policy from 10 per cent to 7.5 per cent.	
	R	-808.83					

Grant No. 26 - Concl.

(3) Mines and Mineral Development, Restoration and Rehabilitation Fund (MMDRRF):-

The Fund was established vide Haryana Government notification dated 10 July 2015 for environmentally sustainable growth of the mining sector, protection, preservation, rehabilitation and restoration of the mining sites in the State and to undertake other related works in the overall interest of protection and preservation of ecology and environment of the area. The fund has been opened under 'Reserve fund not bearing interest' though it is bearing interest @ 6 per cent per annum.

As per constitution of the Fund, an amount equal to 10 per cent of the 'Dead Rent/Royalty/Contract Money' paid to the State is to be charged from the mineral concession holders in the nature of 'other charges' for restoration and rehabilitation works and credited to the Fund. Also, an amount equal to 5 per cent of the amount received by State Government on account of the 'Dead Rent/Royalty/Contract Money' in a financial year is to be deposited/transferred in the Fund as Government Contribution to the Fund. The amount of contribution has been reduced from 10 per cent to 7.5 per cent by the concession holders and from 5 per cent to 2.5 per cent by the State Government with effect from 03.05.2021 vide notification dated 03.05.2021.

A balance of ₹ 30,074.82 lakh was in the Fund as on 1 April 2021. The State Government during the year received an amount of ₹ 70,366.93 lakh on account of Dead Rent etc. and an amount of ₹ 3,714.39 lakh on account of other charges from Concession Holders. An amount of ₹ 8,941.16 lakh (Concession Holder contribution: ₹ 5,807.83 lakh and ₹ 3,133.33 lakh State share) was transferred to the fund which includes an amount of ₹ 3,622.75 on account of payment of previous year i.e. upto 31-03-2021 and ₹ 5,318.41 for the year 2021-22 whereas ₹ 7,221.74 lakh was required to be transferred to the fund, thereby leading to short contribution of ₹ 1,903.33 lakh to the fund by State Govt. Interest on the balance in the fund is ₹ 1,804.49 lakh (i.e 6 per cent on opening balance) while adjustment of interest only worked out to ₹ 585 lakh has been made which is short payment of interest amounting to ₹ 1,219.49 lakh.

An expenditure of ₹ 2,212.20 lakh (₹ 2,210.08 lakh transferred to the District Mineral Fund and ₹ 2.12 lakh administrative expenses) was met from the fund leaving a balance of ₹ 37,388.78 lakh in the fund as on 31.03.2022.

The transaction of Mines and Mineral Fund for the year 2021-22 is as under:-

(₹ in lakh)

Opening Balance as on 01.04.2021	Transfer to Reserve Fund during the year	Interest	Expenditure met from the Fund during the year	Closing Balance as on 31.03.2022
30,074.82	8,941.16 (4,027.83 + 4,913.33)	585.00	2,212.20	37,388.78

The details of transactions in the Fund is given in Statement No. 21 and 22 of the Finance Accounts for the year 2021-22

Grant No. 27 - AGRICULTURE

(Major Heads-2401-Crop Husbandry, 2402-Soil and Water Conservation, 2415-Agricultural Research and Education, 2435-Other Agricultural Programmes, 2702-Minor Irrigation, 4401-Capital Outlay on Crop Husbandry, 6416-Loans to Agricultural Financial Institutions)

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	33,01,07,28	38,88,10,95	26,03,64,39	(-) 12,84,46,56
Supplementary	5,87,03,67			

Amount surrendered during the year

(March 2022)

12,84,49,71

Charged

<i>Original</i>	8,00	8,00	1,40	(-) 6,60
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

6,60

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	10,01,00	60,01,02	2,23,18	(-) 57,77,84
Supplementary	50,00,02			

Amount surrendered during the year

(March 2022)

57,78,97

Notes and comments :

Revenue**Voted Grant**

(1) Of the ultimate saving of ₹ 1,28,446.56 lakh, surrender of ₹ 1,28,449.71 lakh on 31 March 2022 proved unfeasible.

Grant No. 27- Contd.

(2) In view of overall saving of ₹ 1,28,446.56 lakh, the supplementary grant of ₹ 58,703.67 lakh obtained in September 2021, January 2022 and March 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-001-96-National e-Governance Plan for Agriculture (NeGP-A)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2401-51-105-96-Scheme for Quality Control on Agriculture Inputs	O 2,775.00 R -2,494.46	280.54	280.54	..	Surrender of funds was mainly due to non-finalization of tender process under the scheme.
2401-51-105-98-Purchase and Distribution of Chemical Fertilizers- Continuation of Staff with the Agriculture Department	O 1,670.75 R -173.23	1,497.52	1,497.52	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, non-conduction of training programme and less receipt of ex-gratia claims offset by excess on payment of enhanced dearness allowance and more receipt of medical reimbursement claims.
2401-51-107-99-Plant Protection Operation	O 1,580.70 R -211.38	1,369.32	1,369.29	(-)0.03	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff offset by excess on payment of enhanced dearness allowance.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-80-Scheme for Promotion of Cotton Cultivation in Haryana State	O 500.00 R -140.85	359.15	359.14	(-) 0.01	Surrender of funds was mainly due to receipt of less subsidy claims and non-filling up of vacant posts.
2401-51-109-76-Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran	O 8,500.00 R -8,500.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2401-51-109-77-National Food Security Mission	O 2,325.00 R -1,924.68	400.32	400.32	..	Surrender of funds was due to receipt of less funds by the Government of India, less engagement of contractual staff and non-finalization of tender processes of office expenses & other charges.
2401-51-109-79-Scheme for constitution of Haryana Kisan Ayog	O 300.00 R -150.30	149.70	149.71	(+)0.01	Surrender of funds was mainly due to less engagement of contractual staff, non-completion of maintenance work, adoption of economy measures and non-finalization of tender process.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-80-Scheme for Rashtriya Krishi Vikas Yojna	O 20,000.00 R -6,787.18	13,212.82	13,212.82	..	Surrender of funds was mainly due to receipt of less funds from the Government of India.
2401-51-109-93-Scheme for strengthening of Agriculture Extension infrastructure	O 1,200.00 R -212.03	987.97	987.98	(+) 0.01	Surrender of funds was mainly due to less engagement of contractual staff, adoption of economy measures, payment of less bills under offices expenses, non-completion of maintenance work.
2401-51-109-99-Agriculture demonstration and propaganda	O 8,065.50 R -1,103.85	6,961.65	6,962.91	(+)1.26	Surrender of funds was due to non-filling up of vacant posts, less engagement of contractual staff, less conduction of training programme, less touring by the officers/officials and less receipt of leave travel concession offset by excess on payment of dearness allowance instalments/arrears and receipt of more claims of medical reimbursement.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-89-Scheme for Improvement of Agriculture Statistics	O 3,500.00 R -812.58	2,687.42	2,687.43	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts.
2401-51-111-96-Scheme for Improvement of Crops Statistics	O 95.00 R -26.58	68.42	68.42	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-finalization of tender process under office expenses & purchases, less touring by the officers/officials and less receipt of leave travel concession/ex-gratia claims.
2401-51-111-97-Timely reporting of Estimates of area on production of Principal Crops in Haryana	O 80.00 R -26.31	53.69	53.70	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession/ex-gratia/medical reimbursement claims.
2401-51-111-99-Statistical cell	O 303.30 R -58.15	245.15	245.14	(-)0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-113-96-Scheme for Agriculture Engineering Services	O 800.00 R -359.69	440.31	440.31	..	Surrender of funds was due to receipt of less subsidy claims, non-finalization of tender process, less engagement of contractual staff and non-filling up of vacant posts.
2401-51-113-99-Agricultural Engineering	O 1,460.00 R -196.69	1,263.31	1,263.58	(+)0.27	Surrender of funds was due to non-filling up of vacant posts, less receipt of leave travel concession claims and less engagement of contractual staff offset by excess on payment of dearness allowance instalments/arrear.
2401-51-119-50-Scheme for "Silk Samagra" Integrated Scheme for Development of Silk Industry (ISDSI)	O 75.00 R -54.91	20.09	19.74	(-) 0.35	Surrender of funds was due to receipt of less funds from the Government of India.
2401-51-119-53-Establishment of Horticulture University	O 8,500.00 R -4,675.00	3,825.00	3,825.00	..	Surrender of funds was due to non-completion of work for creation of capital assets and adoption of economy measures.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-54-On Farm & Marketing Support to Horticulture Farmers	O 6,000.00 R -2,500.00	3,500.00	3,500.00	..	Surrender of funds was due to non-completion of work for creation of capital assets.
2401-51-119-58-Scheme for promotion of Advances National and International Technologies in Horticulture Sector	O 3,936.94 R -1,521.34	2,415.60	2,415.58	(-) 0.02	Surrender of funds was mainly due to less engagement of contractual staff, non-finalization of execution of minor works, non-completion of works for development of farm and adoption of economy measures.
2401-51-119-69-Scheme for National Horticulture Mission	O 12,000.00 R -5,190.75	6,809.25	6,809.26	(+)0.01	Surrender of funds was mainly due to receipt of less funds from the Government of India.
2401-51-119-70-Scheme for Demonstration cum food Processing Technology in Haryana	O 95.90 R -50.76	45.14	45.12	(-) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professionals and non-finalization of tender process.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-71-Scheme for National Project on Promotion of Organic Farming Renamed as Organic Farming and Zero budget natural farming practices	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of subsidy claims under the scheme.
2401-51-119-92-Scheme for the Arricultural Human Resources Development (98-Establishment Expenses)	O 400.00 R -137.59	262.41	262.42	(+) 0.01	Surrender of funds was mainly due to non-completion of minor works, non-filling up of vacant posts, less deployment of apprentices and less payment of other charges bills.
2401-51-190-99-Bhavantar Bharpayee Yojana in Haryana State	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2401-51-789-84-Scheme for Silk Samagra Integrated scheme for Development of Silk Industry (ISDSI) for Scheduled Caste farmers	O 60.00 R -27.19	32.81	32.81	..	Surrender of funds was due to receipt of less funds from the Government of India.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-789-88-Scheme for National Horticulture Mission for Scheduled Caste Farmers	O 3,000.00 R -1,884.74	1,115.26	1,115.26	..	Surrender of funds was due to receipt of less funds from the Government of India.
2402-51-101-95-Soil Health Cards Scheme	O 1,400.00 R -1,339.98	60.02	60.02	..	Surrender of funds was mainly due to non-engagement of contractual staff and non-release of funds by the Government of India offset by excess due to conduction of more training programme as per guidelines of the Government of India.
2402-51-102-77-National Mission on Sustainable Agriculture	O 1,500.00 R -667.21	832.79	832.79	..	Surrender of funds was due to receipt of less funds from the Government of India as per guidelines.
2402-51-102-80-Scheme for Providing Assistance on adodption of Water Saving Technology	O 768.00 R -647.05	120.95	120.95	..	Surrender of funds was mainly due to non-completion of minor works, non-receipt of subsidy claims and non-finalization of tender process under the scheme.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-86-Scheme for Pilot Project for the reclamation of saline soil and Waterlogged land in the State (99-Normal Plan)	O 464.00 R -146.99	317.01	317.01	..	Surrender of funds was mainly due to non-completion of minor works and non-filling up of vacant posts.
2402-51-789-98-Soil Health Cards Scheme for Scheduled Castes Farmers	O 330.00 R -319.89	10.11	10.11	..	Surrender of funds was mainly due to non-engagement of contractual staff and non-release of funds by the Government of India.
2415-01-277-99-Grants-in-aid to Haryana Agricultural University	O 16,585.00 R -2,064.03	14,520.97	14,520.97	..	Surrender of funds was due to adjustment of unspent balances of previous years under the scheme.
2415-01-277-99-Grants-in-aid to Haryana Agricultural University (99-Normal plan)	O 48,500.00 R -6,831.97	41,668.03	41,668.03	..	Surrender of funds was due to adjustment of unspent balances of previous years under the scheme.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2415-01-789-99-Scheme to provide Training and Education to Schedule Castes regarding Agricultural Research	O 636.74 R -191.04	445.70	445.70	..	Surrender of funds was due to adjustment of unspent balance of previous years under the scheme.
2702-02-005-99-Scheme for Development of ground water and Implementation of various NABARD schemes in the State	O 1,093.50 R -452.18	641.32	641.30	(-) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduct training programme and less receipt of ex-gratia claims.

(4) Excess occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-83-Scheme for Promotion of crops diversification	O 4,484.50 R 43,982.23	48,466.73	48,466.73	..	Augmentation of provision was due to receipt of more claims under subsidies.
2401-51-789-97-Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes	O 2,000.00 R 582.44	2,582.44	2,582.44	..	Augmentation of provision was due to receipt of more funds by the Government of India.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-101-97-Scheme for Integrated Watershed Development and Management project in the State	O 1,700.00 R 954.54	2,654.54	2,654.54	..	Augmentation of provision was mainly due to release of more funds to implement new projects offset by saving mainly due to less receipt of subsidy claims, non-filling up of vacant posts and less engagement of contractual staff.

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-113-82-Scheme for Management of Crop Residue	O 20,000.00 S 10,600.00 R -29,015.46	1,584.54	1,584.54	..	Surrender of funds was due to receipt of less subsidy claims under the scheme.

(6) In the case given on next page, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department. There was no need for obtaining supplementary grant as there was no expenditure incurred in this case which indicates that budget estimates were not prepared appropriately.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-79- Reimbursement of GST Plus Market Fee under Price Support System to HAFED	O 32,301.00 S 32,300.00 R -64,601.00	..	..	..	Surrender of entire provision was due to non-submission of audit report in time by the Director, Local Audit, Haryana.

(7) In the following cases, the supplementary grant has been obtained excessively and later on a part of the supplementary grant reduced through re-appropriation on 31 March 2022 by the Finance Department which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-105-84-Scheme on National Project Management of Soil Health & Fertility	O 1,000.00 S 5,873.00 R -5,413.13	1,459.87	1,459.87	..	Surrender of funds was mainly due to non-finalization of tender process of material & supply, receipt of less subsidy claims, less engagement of contractual staff and non-filling up of vacant posts.
2401-51-108-81-Scheme for Technology Mission on sugarcane	O 10,000.00 S 5,000.00 R -1,224.89	13,775.11	13,775.10	(-) 0.01	Surrender of funds was mainly due to receipt of less demand for release of subsidies under the scheme.
2401-51-109-81-Scheme for Promotion of sustainable Agriculture Strategic initiatives and Kisan Kalyan Kosh	O 2,000.00 S 4,930.63 R -910.55	6,020.08	6,020.09	(+) 0.01	Surrender of funds was due to payment of less bills under other charges and less publication work under the scheme.

Grant No. 27- Contd.

(8) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than actual expenditure resulted amounts remained unsundered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-78-Sub Mission on Agriculture Mechanization	O 20,000.00 R -13,578.00	6,422.00	6,078.58	(-)343.42	Surrender of funds was due to receipt of less funds by the Government of India, non-conduction of training programme, less engagement of contractual staff and non-finalization of tender process under stores & equipments. Reasons for the final saving of ₹343.42 lakh have not been intimated (September 2022).

(9) Three cases of defective re-appropriation order issued by the Finance Department in which amount was surrendered more than actual expenditure resulted excess expenditure was incurred are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-85-Scheme for Central Sector Scheme Support to State Extension Programmes for Extensions Reforms	O 2,400.00 R -604.33	1,795.67	1,922.48	(+)126.81	Surrender of funds was mainly due to conduction of less training programme less engagement of contractual staff and non finalization of tender process under other charges. Reasons for the final excess of ₹126.81 lakh have not been intimated September 2022).

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-789-85-National Food Security Mission for Scheduled Castes	O 800.00 R -785.60	14.40	144.00	(+) 129.60	Surrender of funds was due to receipt of less funds from the Government of India. Reasons for the final excess of ₹129.60 lakh have not been intimated (September 2022).
2401-51-789-90-Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	O 800.00 R -593.53	206.47	279.32	(+) 72.85	Surrender of funds was due to receipt of less funds from the Government of India. Reasons for the final excess of ₹72.85 lakh have not been intimated (September 2022).

Capital**Voted Grant**

(10) Of the ultimate saving of ₹ 5,777.84 lakh, surrender of ₹ 5,778.97 lakh on 31 March 2022 proved unrealistic.

(11) Against the available saving of ₹ 5,777.84 lakh, the supplementary grant of ₹ 5,000.02 lakh obtained in September 2021 and March 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(12) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-97-Construction of Agriculture Office Building	O 1,000.00 R -777.95	222.05	223.18	(+)1.13	Surrender of funds was due to non-completion of the major works under the scheme.

Grant No. 27- Concl.

(13) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining supplementary grant as there was nil expenditure in the case. Subsequently, the supplementary grant and original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-190- 97-Equity Capital to India International Horticulture Market (IIHM) Ganaur Sonapat	O 1.00 S 5,000.00 R -5,001.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 28 - ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT

(Major Heads-2403-Animal Husbandry, 2404-Dairy Development, 4403-Capital Outlay on Animal Husbandry, 6403-Loans for Animal Husbandry)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	11,86,52,71	11,86,52,71	8,96,23,54	(-) 2,90,29,17
Supplementary	..			

Amount surrendered during the year

(March 2022)

2,90,35,68

Charged

<i>Original</i>	30,00	30,00	61	(-)29,39
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

29,39

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	38,01,00	38,01,03	11,32,38	(-) 26,68,65
Supplementary	3			

Amount surrendered during the year

(March 2022)

26,68,65

Notes and comments :

Revenue

Voted

(1) Against the available saving of ₹ 29,029.17 lakh, surrendered amount of ₹ 29,035.68 lakh on 31 March 2022 proved unrealistic.

(2) Saving occurred mainly as on next page:-

Grant No. 28 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-001-99- Establishment of Directorate Animal Husbandry & Dairying Renamed as Establishment of Directorate and District staff of Animal Husbandry	O 3,228.00 R -571.01	2,656.99	2,656.97	(-) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programme and less receipt of ex-gratia/ leave travel concession claims.
2403-51-101-61- Scheme for Providing Financial Assistance to the Societies for Prevention of Cruelty	O 432.00 R -133.60	298.40	298.40	..	Surrender of funds was due to receipt of less demand for release of grant-in-aid under the scheme.
2403-51-101-62- Opening/ Up- gradation and Strengthening of Vety. Institutions	O 9,200.00 R -1,082.52	8,117.48	8,117.49	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, non-finalization of minor works, non-approval of Pashu Sanjivni Mobile Veterinary services in three districts of Jind, Yamunanagar and Mewat, less receipt of leave travel concession claims, less purchase of equipments for new opening Government Veterinary institutions and other new offices offset by excess on purchase of more medicine and payment of enhanced dearness allowance.

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-63- Livestock health and disease control	O 528.00 R -104.82	423.18	423.01	(-) 0.17	Surrender of funds was mainly due to less payment of other charges bills.
2403-51-101-67- Scheme for setting up of Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (98-NABARD Assistance)	O 9,000.00 R -4,753.76	4,246.24	4,246.24	..	Surrender of funds was due to non-completion of the major works for creation of capital assets under the scheme.
2403-51-101-67- Scheme for setting up of Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (99-Expenses Borne by State)	O 18,000.00 R -3,077.70	14,922.30	14,922.30	..	Surrender of funds was due to non-completion of works for creation of capital assets and adoption of economy measures under the scheme.
2403-51-102-66- Scheme for Conservation and Development of Indigenous Cattle and Murrah development	O 700.00 R -179.12	520.88	520.88	..	Surrender of funds was due to COVID-19 making of less number of milk recordings of indigenous Cattle and Murrah Buffalo.
2403-51-102-67- Scheme for Implementation of National Livestock Mission	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-69- Scheme for the Establishment of Gou Seva Ayog	O 3,000.00 R -2,164.58	835.42	835.42	..	Surrender of funds was due to non-completion of works for creation of capital assets under the scheme.
2403-51-102-76- Scheme for Assistance to States for Conduct of Livestock Census	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2403-51-102-81- Establishment of Haryana Livestock Development Board	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2403-51-102-99- Establishment of Government Livestock Farm	O 3,685.00 R -702.39	2,982.61	2,982.61	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of ex-gratia claims and leave travel concession claims.
2403-51-103-97- Scheme for the Establishment of Poultry Hatchery and Feed Analytical Lab.	O 207.00 R -67.82	139.18	139.17	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession/ex-gratia claims.
2403-51-104-87- Scheme for Establishment of Goat and Sheep Unit	O 50.00 R -41.64	8.36	8.36	..	Surrender of funds was due to payment of less others charges bills.

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-104-94- Establishment of Sheep, Goat Breeding Farm and Wool Grading Centre	O 831.30 R -291.35	539.95	539.95	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of ex-gratia/medical reimbursement/leave travel concession claims.
2403-51-105-97- Establishment of Pig Breeding	O 270.00 R -128.90	141.10	141.10	..	Surrender of funds was mainly due to non-filling up of vacant posts.
2403-51-113-96- Scheme for Sample Survey Estimation of Prod. of Milk Eggs, Wool & Meat/Fodder & Grasses/ Assesment Dev. Project	O 150.00 R -52.57	97.43	97.14	(-) 0.29	Surrender of funds was mainly due to non-filling up of vacant posts and less conduction of training programme, non-finalization of tender processes under computerization and office expenses.
2403-51-113-97- Scheme for Management of Haryana Veterinary Training Institute	O 310.00 R -166.24	143.76	143.75	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less conduction of training programme.
2403-51-789-89- Scheme for implementation of National Livestock Mission for Scheduled Castes	O 400.00 R -400.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-789-92- Livestock Health and Disease Control	O 150.00 R -84.03	65.97	65.97	..	Surrender of funds was due to receipt of less claims under the scheme.
2403-51-789-94- Scheme for Employment opportunities to Scheduled Castes by establishing Livestock units for Scheduled castes	O 1,800.00 R -294.07	1,505.93	1,505.93	..	Surrender of funds was due to receipt of less claims under the scheme.
2403-51-789-96- Scheme for Special Livestock Insurance for Schedule castes	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

(3) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-70- Scheme for Establishment of Hitech Dairy units	O 400.00 R 67.99	467.99	467.99	..	Augmentation of provision was due to receipt of more claims for subsidies under the scheme.
2403-51-102-91- Development of Gaushalas and Gosadans	O 2,096.00 R 578.78	2,674.78	2,674.78	..	Augmentation of provision was mainly due to release of more funds for fodder and grass to the registered Gaushalas in the State.

Grant No. 28- Contd.

Defective Budgeting

(4) One case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which amount was surrendered more than the actual saving resulted excess expenditure was incurred is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-88- Scheme for Establishment of Haryana Veterinary Vaccine Institution	O 59,368.00 R -11,908.96	47,459.04	47,467.60	(+) 8.56	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession/ex-gratia claims, less engagement of contractual staff and non-completion of minor works offset by excess mainly to cover expenditure on enhanced dearness allowance/arrears.

(5) One case of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which amount was surrendered less than the actual saving resulted an amount was remained unsundered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2404-51-102-99- Establishment of Government Laboratory for Testing of milk & Milk Products	O 87.25 R -45.19	42.06	38.97	(-) 3.09	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of leave travel concession claims.

Grant No. 28- Concl.

Charged Appropriation

(6) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-88- Scheme for establishment of Haryana Veterinary Vaccine Institution	O 30.00 R -29.39	0.61	0.61	..	Surrender of funds was due to less payment of other charges bills.

Capital**Voted Grant**

(7) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4403-51-101-99- Construction of Veterinary Infrastructure in the State (98-NABARD Assistance)	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
4403-51-101-99- Construction of Veterinary Infrastructure in the State (99-State Assistance)	O 1,800.00 R -667.62	1,132.38	1,132.38	..	Surrender of funds was due to non-completion of major works under the scheme.

Grant No. 29 - FISHERIES

(Major Heads-2405-Fisheries, 2415-Agricultural Research and Education)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,24,59,90	1,24,59,90	73,55,99	(-) 51,03,91
Supplementary	..			

Amount surrendered during the year

(March 2022)

51,03,97

Notes and comments :

(1) Against the available saving of ₹ 5,103.91 lakh, surrender of ₹ 5,103.97 lakh on 31 March 2022 proved unrealistic.

(2) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-101-72- Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMSSY)	O 5,000.00 R -2,763.57	2,236.43	2,236.44	(+) 0.01	Surrender of funds was due to less receipt of subsidy claims and non-receipt of funds from the Government of India.
2405-51-101-73-Scheme for the Ornamental Fisheries	O 350.00 R -203.05	146.95	146.94	(-) 0.01	Surrender of funds was due to adoption of economy measures under the scheme.

Grant No. 29- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-101-81- Strengthening of Database and information Networking for Fisheries Sector (98- Establishment Expenses)	O 70.00 R -70.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2405-51-101-91-Scheme for the National Fish Seed Programme	O 1,448.90 R -288.19	1,160.71	1,160.71	..	Surrender of funds was mainly due to posts kept vacant and adoption of economy measures.
2405-51-101-92-Scheme for the Intensive Fisheries Development programme	O 2,700.00 R -1,181.59	1,518.41	1,518.43	(+) 0.02	Surrender of funds was mainly due to posts kept vacant and adoption of economy measures.
2405-51-109-99-Scheme for Agriculture Human Resources Development (98- Establishment Expenses)	O 464.50 R -90.62	373.88	373.89	(+) 0.01	Surrender of funds was mainly due to posts kept vacant, less receipt of ex-gratia/medical reimbursement/ computerization claims and adoption of economy measures.
2405-51-789-99-Scheme for Welfare of Schedule Caste families under Fisheries Sector	O 450.00 R -118.86	331.14	331.14	..	Surrender of funds was mainly due to less receipt of claims under the scheme.

Grant No. 29- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2415-05-004- 98-Productive utilization of Saline/Alkaline Water for Aquaculture	O 1,000.00 R -334.41	665.59	665.59	..	Surrender of funds was due to adoption of economy measures under the scheme.

Grant No. 30 - FOREST AND WILD LIFE

(Major Heads-2402-Soil and Water Conservation, 2406-Forestry and Wild Life)

Revenue

Voted

		Total Grant or appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	6,55,17,31	8,20,22,31	5,28,15,35	(-) 2,92,06,96
Supplementary	1,65,05,00			

Amount surrendered during the year

(March 2022)

2,94,39,44

Charged

<i>Original</i>	70,00	70,00	68,70	(-) 1,30
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

1,30

Notes and comments :

Revenue

Voted Grant

(1) In view of the ultimate saving of ₹ 29,206.96 lakh, the supplementary grant of ₹ 16,505 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 29,206.96 lakh, surrender of ₹ 29,439.44 lakh on 31 March 2022 proved unrealistic.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-001-99-Headquarter Staff (98-Establishment Expenses)	O 1,960.00 R -368.08	1,591.92	1,592.29	(+) 0.37	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of IT equipments under the scheme.

Grant No. 30- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-005-98- Establishment of Biodiversity and Ecological Regeneration	O	1,600.00	720.00	720.00	..	Surrender of funds was due to receipt of less claims by the board.
	R	-880.00				
2406-01-101-96-Agro forestry under National Mission for Sustainable Agriculture (NMSA)	O	20.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction from the Ministry of Environment, Forest and Climate Change, Government of India.
	R	-20.00				
2406-01-102-68- Revitalization of institutions in Aravali Hills	O	1,120.00	1,002.67	1,002.67	..	Reasons for surrender of ₹117.33 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).
	R	-117.33				
2406-01-102-71-Herbal Nature Park	O	1,000.00	810.21	810.21	..	Reasons for surrender of ₹189.79 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).
	R	-189.79				

Grant No. 30- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-74-Integrated Forest Protection	O	170.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction from the Ministry of Environment, Forest and Climate Change, Government of India.
	R	-170.00				
2406-01-102-88-Afforestation Waste land and Agro Forestry Project	O	4,965.00	4,451.27	4,450.90	(-) 0.37	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of stores & equipment items, less receipt of leave travel expenses/electrical bills claims offset by excess expenditure on payment of enhanced dearness allowance.
	R	-513.73				
2406-01-102-90-Green Belts in urban Areas	O	520.00	412.01	412.01	..	Reasons for surrender of ₹107.99 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).
	R	-107.99				
2406-01-102-97-Extension forestry sides (Plantation on waste-lands shelterbelts of Roads, Canals and Railway lines)	O	690.45	286.26	286.26	..	Surrender of funds was mainly due to non-filling up of vacant posts.
	R	-404.19				

Grant No. 30- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-87- Conservation and Management of Wetland in Haryana under the National Plan for Conservation of Aquatic Eco Systems	O	250.00	..	..	..	Reasons for the surrender of entire provision of ₹250 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).
	R	-250.00				
2406-02-110-88-Integrated Development of Wild life Habitats	O	350.00	120.85	120.85	..	Reasons for surrender of ₹229.15 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).
	R	-229.15				
2406-02-110-91- Strengthening Expansion and Improvement of Sanctuaries	O	30.00	7.06	7.06	..	Reasons for surrender of ₹22.94 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).
	R	-22.94				

Grant No. 30- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-95-Protection of Wild Life in Multiple use Area	O	108.97	73.78	73.78	..	Surrender of funds was mainly due to non-filling up of vacant posts.
	R	-35.19				
2406-02-110-99-Headquarter Staff	O	1,202.45	1,012.00	1,012.00	..	Surrender of funds was mainly due to non-filling up of vacant posts offset by excess on clearance of bills of feed items in wildlife sanctuaries.
	R	-190.45				
2406-04-103-92-Payment from Interest Accrued on Compensatory Afforestation Fund	O	1,473.20	657.93	657.93	..	Surrender of funds was mainly due to less receipt of minor works/contractual services claims under the scheme.
	R	-815.27				
2406-04-103-96-Net Present Value of Forest Land	O	9,090.03	5,907.23	5,907.23	..	Surrender of funds was mainly due to less receipt of minor/maintenance claims under the scheme.
	R	-3,182.80				
2406-04-103-99-Compensatory Afforestation	O	10,686.12	6,944.26	6,944.26	..	Surrender of funds was mainly due to less receipt of minor/maintenance claims under the scheme.
	R	-3,741.86				

Grant No. 30- Contd.

(4) Excess occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-90-Soil Conservation on Water-shed basis for training, afforestation of special sites	O 199.98 S 1,000.00 R 140.75	1,340.73	1,340.73	..	Reasons for the augmentation of ₹140.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/175-78 dated 25.04.2022).
2402-51-102-91-Afforestation of Special sites for Desert Control	O 62.00 R 85.23	147.23	147.23	..	Reasons for augmentation of ₹85.23 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/175-78 dated 25.04.2022).
2406-01-101-98-Rehabilitation of Degraded Forests	O 609.25 R 1,321.44	1,930.69	1,930.69	..	Augmentation of provision through re-appropriation was to cover more expenditure on clearance of bills of plantation activities offset by saving mainly due to non-filling up of vacant posts.

Grant No. 30- Contd.

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained injudiciously and later on original budget estimates and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as there was no expenditure in the case which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-001-94- Performance Linked Outlay (PLO) for Forest (FRT- PLO-REV)	O 2,400.00 S 5,870.00 R -8,270.00	..	..	..	Reasons for the entire surrender of ₹8,270 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/179-82 dated 25.04.2022).

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-101-99- Organisation, improvement and Extention of Forests	O 7,500.00 S 7,500.00 R -14,827.37	172.63	172.63	..	Surrender of funds was due to non-finalization of process of handing over and mutation process by Faridabad Municipal Corporation.

Grant No. 30- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-800- 99-Payment of water charges to Irrigation Department for Canal water	O 56.00 S 1,000.00 R -1,003.57	52.43	52.43	..	Reasons for the surrender of ₹1,003.57 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/Cs/ G.No. 30/2022-23/ 179-82 dated 25.04.2022).

(7) Three cases of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which amount was surrendered more than the actual saving resulted excess expenditure was incurred are discussed as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-001- 99-Circle/ Divisional Staff	O 2,179.68 R -379.98	1,799.70	1,806.29	(+) 6.59	Surrender of funds was mainly due to non- filling up of vacant posts and non- conduction of training programme. Reasons for the excess of ₹6.59 lakh have not been intimated (September 2022).
2406-02-110- 93-Wild life Protection in Multiple use Area	O 571.80 R -116.97	454.83	483.24	(+)28.41	Reasons for the surrender of ₹116.97 lakh were not correct and convincing. Convincing reasons have been called for (Fin. App.A/cs/ G.No. 30/2022-23/ 179-82 dated 25.04.2022). Reasons for the excess of ₹28.41 lakh have not been intimated (September 2022).

Grant No. 30- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-800-98-Extension of Zoo and Deer Parks	O	516.00	464.69	499.91	(+) 35.22	Surrender of funds was mainly due to less claims received under maintenace/minor works and less claims receipt of electricity bills. Reasons for the excess of ₹35.22 lakh have not been intimated (September 2022).
	R	-51.31				

(8) Two cases of defective re-appropriation order issued by the Finance Department on 31 March 2022 in which amount was augmented through re-appropriation order less than the actual expenditure resulted in excess expenditure was incurred are discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-070-97-Buildings	O	320.00	556.47	568.59	(+) 12.12	Augmentation of provision through re-appropriation was to cover more expenditure on clearance of bills of new construction work and maintenance/ repair of old buildings under the scheme. Reasons for the final excess of ₹12.12 lakh have not been intimated (September 2022).
	R	236.47				

Grant No. 30- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-78- Development of Agro Forestry Clonal and Non Clonal	O 5,800.00 R 6,111.12	11,911.12	12,056.43	(+)145.31	Augmentation of provision through re-appropriation was due to clear the bills of plantation activities/ maintenance and payment to UHBVN Karnal for shifting and re-routing of Pole from Oxyvan Karnal. Reasons for the final excess of ₹145.31 lakh have not been intimated (September 2022).

(9) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below: There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered more than the actual saving through re-appropriation resulted in excess expenditure was incurred which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-001-98-Circle/ Divisional Staff	O 9,542.06 S 1,135.00 R -1,367.20	9,309.86	9,312.87	(+)3.01	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of apprentices/ contractual staff/ professional staff and non-conduction of training offset by excess on payment of dearness allowance and more receipt of medical reimbursement claims. Reasons for the final excess of ₹3.01 lakh have not been intimated (September 2022).

Grant No. 31 - ECOLOGY AND ENVIRONMENT

(Major Head-3435-Ecology and Environment)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	14,14,85	16,32,49	7,04,67	(-)9,27,82
Supplementary	2,17,64			

Amount surrendered during the year

(March 2022)

9,27,82

Notes and comments:

(1) In view of the overall saving of ₹ 927.82 lakh, the supplementary grant of ₹ 217.64 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Saving occurred mainly under the following heads:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-001-95-State Wetland Authority	O	156.50	12.21	12.21	..	Surrender of funds was due to non-filling of posts, non receipt of claims for research and development and non hiring of building under Rent, Rates and Taxes.
	R	-144.29				
3435-03-003-98-Environmental Training Education and Awareness Programme	O	50.00	..	..	..	Surrender of entire provision was due to non-organization of awareness programmes under the scheme.
	R	-50.00				
3435-03-003-99-Setting up of Environment Training Institute at Gurugram	O	125.00	..	..	..	Surrender of entire provision was due to non-receipt of revised estimates from the Public Works Department under the scheme.
	R	-125.00				

Grant No. 31 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-102-98- Establishment of Eco Club	O	250.00	..	..	..	Surrender of entire provision was due to non-receipt of updated bank account details from the Eco Clubs for Direct Benefit Transfer.
	R	-250.00				

Defective Budgeting

(3) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as there was nil expenditure in the case. Subsequently, the entire supplementary grant was surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-001-96- Performance Linked Outlay (PLO) of ENV Environment (ENV-PLO- REV)	O	..	..	..	..	Surrender of entire provision was due to funds had been transferred to other heads to meet the expenditure.
	S	170.64				
	R	-170.64				

(4) In the following cases, the supplementary grant have been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department are discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-001-99-Direction and Administration including referral Lab (98- Establishment Expenses)	O	353.29	207.29	207.29	..	Surrender of funds due to less payment of rent of building under rents, rates & taxes, non-filling of posts and less receipt of ex-gratia claims.
	S	2.50				
	R	-148.50				

Grant No. 31 - Concl'd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-102- 97-State Environment Impact Assessment Authority (99- Establishment Expenses)	O S R	190.00 39.00 -120.88	108.12	108.12	..	Surrender of funds was mainly due to less payment of rent, rates & taxes, non-filling up of vacant posts and non-receipt of electricity bills.

(5) Excess occurred as under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-188- 99-Appellate Authority	O R	0.01 123.55	123.56	123.56	..	Augmentation of provision through re-appropriation was to cover more expenditure on payment of salary of members of appellate authority.

Grant No. 32 - RURAL AND COMMUNITY DEVELOPMENT

(Major Heads-2501-Special Programmes for Rural Development, 2505-Rural Employment, 2515-Other Rural Development Programmes, 2553-MPs Local Area Development Scheme, 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 4515-Capital Outlay on other Rural Development Programmes)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	58,36,16,50	61,28,53,50	19,56,81,54	(-) 41,71,71,96
Supplementary	2,92,37,00			

Amount surrendered during the year

(March 2022)

41,71,90,77

Charged

<i>Original</i>	40,00	40,00	2,21	(-) 37,79
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2022)

37,79

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,50,01,00	1,50,01,01	1,00,04,07	(-) 49,96,94
Supplementary	1			

Amount surrendered during the year

(March 2022)

49,96,94

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 4,17,171.96 lakh surrender amount of ₹ 4,17,190.77 lakh on 31 March 2022 proved unrealistic.

Grant No. 32- Contd.

(2) In view of overall saving of ₹ 4,17,171.96 lakh, the supplementary grant of ₹ 29,237 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-03-001-99- Scheme for Rural Development Establishment Expenses Head Quarter	O 546.00 R -216.34	329.66	329.66	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-conduction of training programme.
2501-05-101-99- Integrated Wasteland Development/ Management Project	O 3,000.00 R -2,440.00	560.00	560.00	..	Surrender of funds was due to receipt of less funds from the Government of India.
2501-05-789-99- Integrated Waste Land Development Management Project	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2501-06-101-99- National Rural Livelihood Mission (NRLM/ Aajeevika) (99-Normal Plan)	O 7,500.00 R -2,559.66	4,940.34	4,940.34	..	Surrender of funds was due to receipt of less funds from the Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-102-99- Scheme for Providing Interest Subvention by Government of Haryana (IS - GOH) to Support SHGs Promoted under DAY-NRLM	O 500.00 R -165.00	335.00	335.00	..	Surrender of funds was due to receipt of less claims for release of grant-in-aid under the scheme.
2501-06-789-99- National Rural Livelihoods Mission (NRLM/ Aajeevika)	O 7,500.00 R -5,291.92	2,208.08	2,208.08	..	Surrender of funds was due to receipt of less funds from the Government of India.
2501-06-800-97- DRDA Administration	O 3,300.00 R -386.32	2,913.68	2,913.68	..	Surrender of entire provision was due to receipt of less claims for release of grant-in-aid under the scheme and non-receipt of funds from the Government of India.
2501-06-800-98- Scheme for Rural Development Establishment Expenses Field Staff	O 250.00 R -189.70	60.30	60.30	..	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and less receipt of medical reimbursement claims.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2505-01-702-88- Swaran Jayanti Khand Uthaan Yojana (99-Normal Plan)	O 5,000.00 R -4,900.00	100.00	100.00	..	Surrender of funds was due to non-finalization of Detailed Project Report under the scheme.
2505-01-789-99- Swaran Jayanti Khand Uthaan Yojana	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-preparation of Detailed Project Report under the scheme.
2505-02-101-99- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) (99-Normal Plan)	O 30,000.00 R -4,425.66	25,574.34	25,574.34	..	Surrender of funds was due to receipt of less funds from the Government of India.
2515-51-001-98- Community Development- (98 Establishment Expenses (H.Q Staff))	O 863.00 R -208.17	654.83	654.83	..	Surrender of funds was mainly due to non-filling up of vacant posts and adoption of economy measures.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-001-99- Panchayat Department- (98- Establishment Expenses (H.Q Staff) and Panchayati Raj Training Institutes, Nilokheri)	O 2,356.00 R -1,370.49	985.51	985.51	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts and less receipt of medical reimbursement claims.
2515-51-003-98- Community Development (98-Setting up of Haryana Institute of Rural Development Nilokheri renamed as Scheme for Training & Capacity Buildings, Haryana Institute of Rural Development, Nikokheri)	O 310.00 R -160.00	150.00	150.00	..	Surrender of funds was due to non-receipt of funds from the Government of India.
2515-51-101-81- Rashtriya Gram Swaraj Abhiyan (RGSA)	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2515-51-101-89- Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	O 1,37,500.00 R-1,37,500.00	..	..	..	Surrender of entire provision was due to non-election of Panchayati Raj Institutions.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-101-93- Matching Grant- in-aid for Development works (Govt. Share)	O 200.00 R -66.00	134.00	134.00	..	Surrender of funds was due to receipt of less claims for release of grant-in-aid under the scheme.
2515-51-102-82- Haryana State Gramin Swachhata Puraskar Scheme	O 2,600.00 R -1,300.00	1,300.00	1,300.00	..	Surrender of funds was due to less identification of eligible candidates for grant of prizes and awards.
2515-51-102-83- Awareness amongst village Youth Volunteers for Rural Development	O 350.00 R -250.35	99.65	99.65	..	Surrender of funds was mainly due to less receipt of other charges bills, non-filling up of vacant posts and non-conduction of training programame.
2515-51-102-90- Scheme assistance of Haryana Rural Development Authority	O 2,000.00 R -1,500.00	500.00	500.00	..	Surrender of funds was due to receipt of less claims for release of grant-in-aid under the scheme.
2515-51-102-94- Haryana Gramin Vikas Yojana (HGVY)	O 35,000.00 R -17,744.89	17,255.11	17,255.11	..	Surrender of funds was mainly due to adoption of economy measures.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-96- Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) (99- Normal plan)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan under the scheme.
2515-51-102-97- New Construction / Renovation / Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate, Office & Gram Sachivalyas	O 2,500.00 R -1,497.25	1,002.75	1,002.75	..	Surrender of funds was due to adoption of economy measures.
2515-51-102-98- Organisation of State/ Districts level Sammelans for non officials	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-organization of sammelans by the department.
2515-51-106-96- Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (PMJVK)	O 5,000.00 R -4,047.95	952.05	952.05	..	Surrender of funds was due to receipt of less funds from the Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-106-97- Shyama Prasad Mukherjee Rurban Mission (SPMRM)	O 16,600.00 R -16,600.00	..	..	..	Surrender of entire provision was due to receipt of less funds from the Government of India.
2515-51-106-98- Pardhan Mantri Adarsh Gram Yojana (PMAGY)	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2515-51-106-99- Vidhayak Adarsh Gram Yojana (VAGY)	O 18,020.00 R -17,801.87	218.13	218.13	..	Surrender of funds was due to receipt of less claims of other charges.
2515-51-196-99- Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	O 46,775.50 R -31,472.94	15,302.56	15,302.56	..	Surrender of funds was mainly due to receipt of less claims for creation of capital assets, receipt of less claims of honorarium/pension and less engagement of contractual staff.
2515-51-197-99- Scheme for Honorarium to the Village Chowkidars	O 12,400.00 R -2,097.38	10,302.62	10,300.17	(-) 2.45	Surrender of funds was due to receipt of less claims of honorarium and less engagement of daily paid workers under the scheme.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-198-98- Grant-in-aid to Gram Panchayats on the Recommendat- ions of the Central Finance Commission	O 1,04,000.00 R -57,250.00	46,750.00	46,750.00	..	Surrender of funds was due to receipt of less funds from the Government of India.
2515-51-789-87- Financial Assistance to Scheduled Castes under State Finance Commission	O 34,000.00 R -34,000.00	..	..	..	Surrender of entire provision was due to non-election of Panchayati Raj Institutions.
2515-51-789-88- Mahatma Gandhi Gramin Basti Yojna	O 3,000.00 R -546.25	2,453.75	2,453.75	..	Surrender of funds was due to adoption of economy measures.
2515-51-789-91- Scheme for assistance to Haryana Rural Development Authority	O 2,000.00 R -1,500.00	500.00	500.00	..	Surrender of funds was due to less implementation of work plan under the scheme.
2515-51-789-97- Scheme for Haryana Gramin Vikas Yojana (HGVY) for Scheduled Castes	O 15,000.00 R -12,712.43	2,287.57	2,287.57	..	Surrender of funds was due to less implementation of work plan under the scheme.
2515-51-789-98- Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes	O 5,000.00 R -3,518.57	1,481.43	1,481.43	..	Surrender of funds was due to receipt of less funds from the Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-99- Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes	O	1,000.00	..	..	Surrender of entire provision was due to non-implementation of work plan under the scheme.
	R	-1,000.00			
2553-51-101-98- Saansad Adarsh Gram Yojana (SAGY)	O	250.00	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
	R	-250.00			
3604-51-101-99- Compensation to Panchayat Samities in Lieu of Land Holding Tax	O	72.00	..	..	Surrender of entire provision was due to non receipt of compensation claims under the scheme.
	R	-72.00			

Defective Budgeting

(4) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-93- Scheme for Sanitation under Swachh Bharat Mission (Gramin) (99-Normal Plan)	O	24,000.00	9,982.44	9,982.44	..
	S	29,237.00			
	R	-43,254.56			

Grant No. 32- Contd.

Charged Appropriation

(5) Saving occurred as under:-

Head			Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-001-98- Community Development (96-District and Block Staff)	O	40.00	2.21	2.21	..	Surrender of funds was due to less payment of bills on account of court cases.
	R	-37.79				

Capital**Voted Grant****Defective Budgeting**

(6) A case of defective re-appropriation order issued by the Finance Department where amount was taken through token supplementary grant and augmented through re-appropriation injudiciously, which remained unutilized is given below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101-97- Haryana Gramin Vikas Yojana (HGVY)	O	..	247.12	3.93	(-)243.19	Augmentation of provision through re- appropriation was due to meet the expenditure on account of major works due to shifting of scheme from revenue budget head 2516-ORDP. Reasons for the final saving of ₹243.19 lakh have not been intimated (September 2022).
	S	0.01				
	R	247.11				

Grant No. 32- Concl.

(7) A case of defective re-appropriation order issued by the Finance Department in which a part of the budget provision surrendered through re-appropriation, resulted excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101-99- Deenbandhu Haryana Gram Uday Yojana	O 15,000.00 R -5,243.05	9,756.95	10,000.14	(+)243.19	Surrender of funds due to receipt of less funds from National Bank for Agriculture and Rural Development proved excessive in view of the final excess of ₹ 243.19 lakh; reasons for which have not been intimated (September 2022).

Grant No. 33 - CO-OPERATION

(Major Heads-2425-Co-operation, 4250-Capital Outlay on other Social Services, 4425-Capital Outlay on Co-operation, 4860-Capital Outlay on Consumer Industries)

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,04,20,60	12,07,65,60	4,47,20,50	(-) 7,60,45,10
Supplementary	7,03,45,00			

Amount surrendered during the year

(March 2022)

7,63,10,11

Charged

Original	5,00	5,00	4,19	(-) 81
Supplementary	..			

Amount surrendered during the year

(March 2022)

81

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,21,29,60	1,21,29,60	1,12,48,40	(-) 8,81,20
Supplementary	..			

Amount surrendered during the year

(March 2022)

5,86,20

Notes and comments :

Revenue**Voted Grant**

(1) Against the available saving of ₹ 76,045.10 lakh, surrender of ₹ 76,310.11 lakh on 31 March 2022 proved unrealistic.

Grant No. 33- Contd.

(2) In view of the available saving of ₹76,045.10 lakh, the supplementary grant of ₹ 70,345 lakh obtained in January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under:

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-001-98- Scheme for the strengthening of field office in RCS, Haryana	O 6,409.00 R -1,055.06	5,353.94	5,356.03	(+) 2.09	Surrender of funds was mainly due to post kept vacant, non-finalization of fresh tender process for computerization, less receipt of ex-gratia/leave travel concession claims offset by excess mainly on payment of enhanced dearness allowance and engagement of more contractual staff/daily paid labourers.
2425-51-001-99- Scheme for the establishment of headquarter staff in RCS, Office, Haryana	O 1,161.00 R -469.04	691.96	690.96	(-) 1.00	Surrender of funds was mainly due to adoption of economy measures, conduction of less training programme, less receipt of scholarships claims, offset by excess to cover expenditure on payment of enhanced dearness allowance, engagement of more contractual staff/professionals.

Grant No. 33- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-003-99- Training	O 102.00 R -21.43	80.57	80.47	(-) 0.10	Surrender of funds was mainly due to posts kept vacant
2425-51-004-99- Scheme for the strengthening of monitoring cell at head quarter staff RCS, Office	O 82.50 R -51.54	30.96	30.96	..	Surrender of funds was mainly due to performance of less touring and posts kept vacant.
2425-51-101-98- Scheme for strengthening of Co-operative Audit Staff in RCS, Office Field level	O 2,497.60 R -497.85	1,999.75	1,998.07	(-) 1.68	Surrender of funds was mainly due to posts kept vacant, less receipt of leave travel concession/ex-gratia claims offset by excess mainly to cover expenditure on payment of enhanced dearness allowance.
2425-51-105-98- Publicity and Propaganda through Co- operative Development Federation (Harcofed)	O 100.00 R -30.00	70.00	70.00	..	Surrender of funds was due to non-receipt of claims of subsidies under the scheme.
2425-51-107-76- Mukhya Mantri Dugd Utpadak Protsahan Yojna in Haryana	O 4,921.00 R -1,212.24	3,708.76	3,708.76	..	Surrender of funds was due to receipt of less claims of subsidies under the scheme.

Grant No. 33- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-108-93- Interest Subvention for refurbishment of Milk Plants under Dairy Processing and Infrastructure Development Fund (DIDF) Scheme	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to COVID-19 expiration of sanction received from the National Dairy Development Board.
2425-51-108-94- Setting up of Milk Chilling Centre at Dabwali renamed as Strengthening of Milk Chiling Centre	O 2,135.00 R -2,135.00	..	..	..	Surrender of entire provision was due to non-completion of process for purchase of land under the scheme.

Defective Budgeting

(4) In the following case given on next page, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by Finance Department is discussed below. There was no need for obtaining supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-107-85- Scheme for the one time settlement for recovery linked incentive to Haryana Agriculture & Rural Dev. Bank & Harco Bank	O 3,700.00 S 70,345.00 R -70,379.00	3,666.00	3,666.00	..	Surrender of funds was due to non-submission of proposals on time under the scheme.

Grant No. 33- Contd.

(5) One case of defective re-appropriation order issued by the Finance Department on 31 March 2022, in which original budget provision surrendered, resulted expenditure was made without sufficient budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-108-95- Milk Cooperative Societies (99-Primary Milk Cooperative Societies)	O 294.00 R -294.00	..	265.80	(+) 265.80	Surrender of entire provision due to non-implementation of the scheme proved injudicious in view of the incurred expenditure of ₹265.80 lakh; reasons for which have not been intimated (September 2022).

Capital**Voted Grant**

(6) In view of the ultimate saving of ₹ 881.20 lakh, an amount of ₹ 295 lakh remained unsurrendered.

(7) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-107-85- Share Capital Urban Cooperative Banks	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
4425-51-107-86- Share Capital to House Federation	O 300.00 R -90.00	210.00	210.00	..	Surrender of funds was due to receipt of less claims under the scheme.

Grant No. 33- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-107-93- Haryana State Cooperative Agriculture and Rural Development Bank Chandigarh	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-eligibility of Haryana State Cooperative Agriculture and Rural Development Bank, Chandigarh as per the NABARD policy.
4425-51-107-96- Govt. contribution to the share capital to Primary Cooperative and Agriculture Rural Development	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-eligibility of District Primary Agriculture and Rural Development Banks as per the policy.
4425-51-107-99- Share Capital to Central Cooperatives Banks	O 5,000.00	5,000.00	4,705.00	(-) 295.00	Reasons for the final saving of ₹ 295 lakh have not been intimated (September 2022).
4425-51-108-74- Share Capital to Primary Agriculture Cooperative Societies from National Cooperative Development Corporation	O 200.00 R -172.00	28.00	28.00	..	Surrender of funds was due to receipt of less claims under the scheme.

Grant No. 34 - TRANSPORT

(Major Heads-2041-Taxes on Vehicles, 3053-Civil Aviation, 3055-Road Transport, 5053-Capital Outlay on Civil Aviation, 5055-Capital Outlay on Road Transport)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	23,28,61,20	25,06,72,80	21,41,46,84	(-) 3,65,25,96
Supplementary	1,78,11,60			

Amount surrendered during the year

(March 2022)

4,45,61,53

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,96,92,00	6,56,51,00	2,65,01,05	(-) 3,91,49,95
Supplementary	2,59,59,00			

Amount surrendered during the year

(March 2022)

5,97,50,67

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 36,525.96 lakh, surrender of ₹ 44,561.53 lakh on 31 March 2022 proved unrealistic.

(2) In view of overall saving of ₹ 36,525.96 lakh, the supplementary grant of ₹ 17,811.60 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to original provision.

Grant No. 34 - Contd.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2041-51-102-98- Road safety Awareness & Computerization of Regulatory wing	O 4,900.00 R -2,296.03	2,603.97	2,603.97	..	Surrender of funds was due to more hiring of private vehicles for enforcement to increase collection to revenue receipts and to minimize evasion of taxes.
3053-01-190-99- Scheme for Viability Gap Funding (RCS-UDAN) (98- NSOP UDAN (Non Scheduled Operator Permit)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implication of the scheme.
3053-01-190-99- Scheme for Viability Gap Funding (RCS- UDAN) (99-RCS UDAN (Regional Connectivity Schemes)	O 55.00 R -41.76	13.24	13.24	..	Surrender of funds was due to non-implication of the scheme.
3053-02-001-99- Scheme for Establishment Expenditure for Integrated Aviation Hub at Hissar	O 624.00 R -197.69	426.31	426.31	..	Surrender of funds was mainly due to non-payment of rent owing to court case with landlord, less engagement of contractual staff, less purchase of stationery items and less demand for renovation work.

Grant No. 34 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3053-80-001-99- Head Quarter Staff	O 286.11 R -83.74	202.37	202.37	..	Surrender of funds was mainly due to posts kept vacant.
3053-80-003-98- Grants-in-aid to Aviation Clubs and Institutions	O 120.00 R -56.10	63.90	63.90	..	Surrender of funds was due to non-implication of the scheme.
3055-51-201-97- C-Repair and Maintenance	O 29,892.00 R -8,488.67	21,403.33	21,400.53	(-) 2.80	Surrender of funds was mainly due to non-filling up of vacant posts, non-requirement for execution of maintenance work and less receipt of ex-gratia claims offset by excess expenditure on medical reimbursement claims.
3055-51-800-97- C-Repair and Maintenance	O 1,400.50 R -385.13	1,015.37	1,015.37	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-clearance of store item bills by the treasuries and less receipt of ex-gratia claims.
3055-51-800-99- A-Management	O 294.60 R -54.88	239.72	239.72	..	Surrender of funds was mainly due to non-filling up of vacant posts.

Grant No. 34 - Contd.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2041-51-102-99- Inspection Staff	O 3,756.50 R 820.10	4,576.60	4,576.85	(+) 0.25	Augmentation of provision was mainly due to payment of pending arrears to police personnel for 2020-21 which remained unpaid due to HRMS data, enhanced dearness allowance, escalation in rate of petrol, increase in DC rates for wages offset by saving mainly due to receipt of less claims of training expenses and non-deployment of IT professionals.
3055-51-001-99- Central Offices (98- Establishment Expenses)	O 2,183.99 R 353.94	2,537.93	2,537.93	..	Augmentation of provision through re-appropriation was due to more engagement of apprentices, payment of enhanced dearness allowance offset by saving mainly due to posts kept vacant and less purchase of stationery items for office.

Grant No. 34 - Contd.**Defective Budgeting**

(5) A case of defective re-appropriation orders issued by the Finance Department in which total budget provision was surrendered through re-appropriation resulted in incurring of huge expenditure without provision of funds is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-96- F-Other Expenditure	O 8,277.00 R -8,277.00	..	7,900.00	(+)7,900.00	Reasons for surrender of ₹ 8,277 lakh have not been intimated. Convincing reasons have been called for (Fin.& Appn. A/Cs/G.No. 34/2022-23/508-11 dated 26.5.2022. Reasons for incurring expenditure of ₹ 7,900 lakh without of provision of funds have also not been intimated (September 2022).

(6) A case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted in excess expenditure was incurred in this case is discussed on next page:-

Grant No. 34 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-99- A-Management	O 14,345.00 R -3,141.27	11,203.73	11,243.34	(+)39.61	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less purchase of office items and less deployed of daily paid labourers offset by excess mainly to cover more expenditure on medical reimbursement claims. Reasons for the final excess of ₹39.61 lakh have not been intimated (September 2022).

(7) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and all the original budget were surrendered through re-appropriation resulted in excess expenditure was incurred without budget provision which indicates that budget estimates were not prepared appropriately is discussed below.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-001-97- Performance Linked Outlay (PLO) for Transport (TA- PLO-REV)	O 2,670.00 S 17,811.60 R -20,481.60	..	..	..	Surrender of entire provision was due to non-receipt of claims under other charges.

Grant No. 34 - Contd.

Capital**Voted Grant**

(8) Against the available saving of ₹ 39,149.95 lakh, surrender of ₹ 59,750.67 lakh on 31 March 2022 proved unrealistic.

(9) In view of overall saving of ₹ 39,149.95 lakh, the supplementary grant of ₹ 25,959 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to original provision.

(10) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-052-99- Purchase of Spare Parts, Air Crafts & Other Equipments	O 1,516.00 R -1,314.63	201.37	201.39	(+) 0.02	Surrender of funds was due to non-requirement of spare parts for trainer aircraft.
5055-51-050-77- Purchase of land and Construction of building for Regulatory wing	O 2,001.00 R -1,400.02	600.98	600.98	..	Surrender of funds was due to non-purchase of land and non-receipt of the requirement for execution of maintenance work.
5055-51-050-78- Haryana Roadways Depots	O 13,000.00 R -10,147.23	2,852.77	2,852.77	..	Surrender of funds was due to non-receipt of the requirement for execution of maintenance work.
5055-51-102-77- Haryana Roadways Depots	O 10,000.00 R -7,798.32	2,201.68	2,201.68	..	Surrender of funds was due to non-receipt of the requirement for execution of maintenance work.
5055-51-103-76- Haryana Roadways Depots	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-clearance of orders for purchase of tools in Hybrid Pulse Power Characterization.

Grant No. 34 - Contd.

Defective Budgeting

(11) A case of defective re-appropriation orders issued by the Finance Department in which budget provision was surrendered injudiciously resulted incurring of huge expenditure without availability of sufficient budget is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-102-99- Maintenance of Aerodromes	O 5,000.00 R -4,998.61	1.39	1,357.97	(+)1,356.58	Surrender of funds was due to non-receipt of the requirement for execution of maintenance work. Reasons for the excess of ₹1,356.58 lakh have not been intimated (September 2022).

(12) In the following case, the supplementary grant has been obtained excessively and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. One case of defective budgeting where the supplementary grant has been obtained excessively and later on the supplementary grant and all the original budget provision were surrendered injudiciously through re-appropriation resulted huge expenditure was incurred without availability of budget provision which indicates that the budget estimates were not prepared appropriately is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-102-98- Swaran Jayanti Integrated Aviation Hub at Hissar	O 8,000.00 S 25,959.00 R -33,959.00	..	19,244.12	(+)19,244.12	Entire provision was surrendered due to non-receipt of requirement for the maintenance works under the scheme. Reasons for incurring of expenditure of ₹19,244.12 lakh without provision of funds have not been intimated (September 2022).

Grant No. 34- Concl'd.

(13) The expenditure under the grant includes ₹ 4,375 lakh contributed to and ₹ 6,000 lakh met out of Reserve Funds as shown below:-

Reserve Fund and the purpose	Opening balance as on 01.04.2021	Contribution during 2021-22	Interest on accumulation under the Fund during 2021-22	Total Amount credited to the Fund during 2021-22	Expenditure during 2021-22	Balance as on 31 March 2022
1	2	3	4	5	6	7
(₹ in lakh)						
8115- Depreciation/ Renewal Reserve Funds 103-Depreciation Reserve Funds Government Commercial Department & Undertakings to meet the cost of Renewals and Replacements of buses, machinery, Furniture etc.	52,868.83	4,000.00	5,815.57	62,684.40	6,000.00	56,684.40
“8121-General and other Reserve Fund” 101-General and other Reserve Funds Government Commercial Department & Undertakings to meet third party claims and cost of heavy repairs arising out of accidents of vehicles on service.	418.39	25.00	46.02	489.41	25.00	464.41

The contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at the specified rates on the book value of fixed assets. The Fund is also credited with the interest on accumulation to the Motor Transport (Accident).

The actual expenditure out of the Funds is debited in the first instance to this grant. Subsequently, the expenditure is transferred to the Funds before the close of the accounts for the year.

An account of the transactions of the Funds is given in Statement No. 21 and 22 of the Finance Accounts 2021-22.

Grant No. 35 - TOURISM

(Major Heads-3452-Tourism, 5452-Capital Outlay on Tourism)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	79,31,50	81,79,77	51,95,10	(-)29,84,67
Supplementary	2,48,27			

Amount surrendered during the year

(March 2022)

29,84,67

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	33,60,00	75,95,40	19,89,99	(-) 56,05,41
Supplementary	42,35,40			

Amount surrendered during the year

(March 2022)

56,05,41

Notes and comments :

Revenue

Voted Grant

(1) In view of the overall saving of ₹ 2,984.67 lakh, the supplementary grant of ₹ 248.27 lakh obtained in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-01-101-99- Diversification of Tourism Activities illumination of Historical Monuments	O 800.00 R -255.28	544.72	544.72	..	Surrender of funds was due to COVID-19 organization of less fairs and festivals under the scheme.

Grant No. 35- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-001-99- Headquarters Staff (98- Establishment Expenses)	O 1,532.50 R -463.92	1,068.58	1,068.58	..	Surrender of funds was mainly due to ceiling imposed by the Finance Department, Haryana and non-filling up of vacant posts.

(3) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 issued by the Finance Department is discussed below. Obtaining the supplementary grant was injudicious as there was no expenditure incurred. The entire supplementary grant and original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-001-96- Performance Linked Outlay (PLO) for Tourism (TOR- PLO-REV)	O 2,000.00 S 248.25 R -2,248.25	..	..	..	Surrender of entire provision was due to COVID-19 organization of less activities under the scheme.

Capital**Voted Grant**

(4) In view of ultimate saving of ₹ 5,605.41 lakh, the supplementary grant of ₹ 4,235.40 lakh obtaining in September 2021 and January 2022 proved unnecessary as the actual expenditure did not come up even to the original budget provision.

(5) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-83- Development of Tourist Facilities at District/Sub Divisional and other Important Towns/Places	O 1,000.00 R -215.10	784.90	784.90	..	Surrender of funds was due to non-declaration of awards in land acquisition matter by the Hon'ble Courts under the scheme.

Grant No. 35- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-84- Air Conditioning and Furnishing of New Tourist Complex	O 100.00 R -21.10	78.90	78.90	..	Surrender of funds was due to non-passing of bills by Finance Department and non-receipt of demand for release of funds from the Haryana Tourism Corporation.
5452-01-101-85- Development of Tourist Facilites along with main Highways in Haryana	O 1,200.00 R -420.00	780.00	780.00	..	Surrender of funds was due to non-declaration of awards in land enhancement cases by the Hon'ble Courts under the scheme.
5452-80-101-87- Facilities at SurajKund	O 400.00 R -245.32	154.68	154.68	..	Surrender of funds was due to ceiling imposed by the Finance Department, Haryana.
5452-80-102-99- Holiday and Recreation Resort at Badkhal Lake	O 400.00 R -400.00	..	..	..	Surrender of entire provision was due to non-declaration of awards in land acquisition matter by the Hon'ble Courts under the scheme.
5452-80-003-99- Modernisation/ Upgration of Training Insitute under Swaran Jayanti Programme	O 200.00 R -43.49	156.51	156.51	..	Surrender of funds was due to non-passing of bills by Finance Department and non-receipt of demand for release of funds from the Haryana Tourism Corporation.

Grant No. 35 - Concl.**Defective Budgeting**

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by Finance Department is discussed below. There was no need for obtaining the supplementary grant as there was no expenditure incurred which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-80-800-86- Performance Linked Outlay (PLO) for Tourism (TOR- PLO-CAP)	O .. S 4,235.40 R -4,235.40	..	..	..	The provision was made through supplementary grant proved unnecessary in view of non-utilisation of funds due to organization of less activities under the scheme.

Grant No. 36 - HOME

(Major Heads-2055-Police, 2070-Other Administrative Services, 4055-Capital Outlay on Police, 4059-Capital Outlay on Public Works)

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	56,05,88,96	68,81,99,61	51,08,90,41	(-) 17,73,09,20
Supplementary	12,76,10,65			

Amount surrendered during the year

(March 2022)

17,74,72,55

Charged

Original	70,00	70,00	39,80	(-) 30,20
Supplementary	..			

Amount surrendered during the year

(March 2022)

30,20

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,35,01,00	2,35,01,00	1,37,18,86	(-) 97,82,14
Supplementary	..			

Amount surrendered during the year

(March 2022)

97,82,14

Notes and comments :

Revenue**Voted Grant**

(1) Against the available saving of ₹1,77,309.20 lakh, surrender of ₹ 1,77,472.55 lakh on 31 March 2022 proved unrealistic.

(2) In view of overall saving of ₹ 1,77,309.20 lakh, the supplementary grant of ₹ 1,27,610.65 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come even upto the original provision.

Grant No. 36- Contd.

(3) Saving occurred mainly under the following heads:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-001- 99-Central Police Office and Ranges	O	4,620.10	3,858.95	3,859.19	(+) 0.24	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items and less repair works of building offset by excess on payment of dearness allowance instalments/arrears and more leave travel concession/medical reimbursement claims received.
	R	-761.15				
2055-51-003- 97-Recruits Training Centre Sunaria (Rohtak)	O	875.00	761.25	761.25	..	Surrender of funds was mainly due to , non-filling up of vacant posts, less engagement of contractual staff and less expenditure on energy charges bills offset by excess on payment of dearness allowance instalments/arrears.
	R	-113.75				
2055-51-003- 99-Recruits Advance Training Centres	O	3,457.00	2,890.37	2,890.37	..	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures, less purchase of store items/office items/new vehicles offset by excess on conduction of more training programme.
	R	-566.63				

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-94-Haryans State Narcotics Control Bureau	O 2,015.00 R -1,085.68	929.32	929.32	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of electricity charges bills, less purchase of new vehicles & repair works, less payment to the informers for providing secret information, less purchase of store/office items and adoption of economy measures offset by excess on payment of dearness allowance instalments/arrears.
2055-51-101-95-Special Task Force	O 1,768.20 R -317.67	1,450.53	1,450.53	..	Surrender of funds was mainly due to non-filling up of vacant posts offset by excess on payment of dearness allowance instalments/arrears, more payment to the informers for providing secret information and more touring by the officers/officials.

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-104-98-India Reserve Batallions	O 23,762.50 R -2,826.42	20,936.08	20,936.62	(+) 0.54	Surrender of funds was mainly due to non-filling up of vacant posts, less touring by officers/officials offset by excess on payment of dearness allowance instalments/arrears and more leave travel concession/medical reimbursement claims received.
2055-51-104-99-Haryana Armed Police	O 31,078.50 R -7,752.24	23,326.26	23,327.88	(+) 1.62	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of raw material, less receipt of ex-gratia claims and payment of less electricity charges bills offset by excess on payment of dearness allowance instalments/arrears and more medical reimbursement/leave travel concession claims received.
2055-51-109-94-Community Policing	O 170.00 R -168.78	1.22	1.22	..	Surrender of funds was due to COVID-19 pandemic non-conduction of Rahgiri programme under the scheme.

Grant No. 36- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-95-Haryana State Emergency Response System	O R	920.00 -920.00	..	..	..	Reasons for the entire surrendered amount of ₹920 lakh have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 36/2022-23/ 171-74 dated 28.04.2022).
2055-51-109-96-Haryana Cadet Corps	O R	350.00 -350.00	..	..	..	Reasons for the entire surrendered amount of ₹350 lakh have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 36/2022-23/ 171-74 dated 28.04.2022).
2055-51-109-97-Special Mahila Police Volunteers	O R	200.00 -200.00	..	..	..	Reasons for the entire surrendered amount of ₹200 lakh have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 36/2022-23/ 171-74 dated 28.04.2022).
2055-51-113-99-Police Welfare	O R	700.00 -700.00	..	..	..	Reasons for the entire surrendered amount of ₹700 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/Cs/ G.No. 36/2022-23/171-74 dated 28.4.2022).

Grant No. 36- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-114-96-Crime and Criminal Tracking Network and System (CCTNS)	O R	1,000.00 -459.11	540.89	540.89	..	Reasons for the entire surrendered amount of ₹459.11 lakh have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 36/2022-23/171-74 dated 28.04.2022).
2055-51-114-99-Wireless & Computer (98-Establishment Expenses)	O R	13,785.70 -1,950.41	11,835.29	11,835.29	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-finalization of purchase of computer items, execution of less repair work of building, less touring by officers/officials and less leave travel concession claims received offset by excess on payment of dearness allowance instalments/arrears.
2055-51-115-99-Purchase of Equipment	O R	1,500.00 -1,500.00	..	..	..	Reasons for the entire surrendered amount of ₹1,500 lakh have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 36/2022-23/171-74 dated 28.04.2022).

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-116-98-Regional Forensic Science Laboratory Staff	O 600.00 R -315.81	284.19	284.19	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less payment of electricity bills and less leave travel concession claims received.
2055-51-116-99-Forensic Science-Laboratory Staff	O 2,063.00 R -354.59	1,708.41	1,708.41	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of store items and less engagement of contractual staff offset by excess on payment of dearness allowance instalments/arrears.
2055-51-800-98-Repayment of Interest of Loan and GIA to HPHC	O 24,000.00 R -7,200.00	16,800.00	16,800.00	..	Reasons for the surrendered amount of ₹7,200 lakh have not been intimated. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 36/2022-23/ 171-74 dated 28.04.2022).
2070-51-106-99-Direction and Administration	O 471.00 R -164.70	306.30	306.30	..	Surrender of funds was mainly due to non-filling up of vacant posts.

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2070-51-107- 99-Direction and Administration	O	6,887.00	4,116.91	4,117.04	(+ 0.13)	Surrender of funds was mainly due to less ex-gratia/medical reimbursement claims received, non-filling up of vacant posts and less deployment of daily paid labourers.
	R	-2,770.09				

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2055-51-101- 96-Cyber Crime Police Station/Cell	O	102.89	216.94	216.94	..	Reasons for the augmentation of provision of ₹114.05 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No. 36/2022-23/ 527-29 dated 31.5.2022)
	R	114.05				
2055-51-101- 97-State Police Complaint Authority	O	58.15	224.20	224.81	(+ 0.61)	Reasons for the augmentation of provision of ₹ 166.05 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/Cs/ G.No. 36/2022-23/ 527-29 dated 31.5.2022)
	R	166.05				

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-98-Crime Law & Order	O 5,521.00 R 262.25	5,783.25	5,783.25	..	Reasons for the augmentation of provision of ₹ 262.25 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/Cs/ G.No. 36/2022-23/ 527-29 dated 31.5.2022)
2055-51-114-95-Emergency Response Support System (ERSS) Haryana 112	O 2,221.00 R 2,539.07	4,760.07	4,760.07	..	Reasons for the augmentation of provision of ₹2,539.07 lakh were not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No. 36/2022-23/ 527-29 dated 31.5.2022)

Defective Budgeting

(5) In the following case, supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as there was no expenditure. Subsequently, the supplementary grant and original budget estimates were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-001-97-Performance Linked Outlay (PLO) for Police (POL-PLO-REV)	O 100.00 S 1,27,610.65 R -1,27,710.65	..	..	..	Surrender of entire provision was due to non-receipt of demand for funds from the department.

Grant No. 36- Concl.

Charged Appropriation

(6) Saving occurred mainly as under :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-99-District Police Force	O 70.00 R -30.20	39.80	39.80	..	Surrender of funds was due to less purchase of store items under the scheme.

Capital**Voted Grant**

(7) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4055-51-207-97-Police Station	O 19,000.00 R -8,049.46	10,950.54	10,950.54	..	Surrender of funds was due to non-receipt of requirements of funds for maintenance works.
4055-51-207-99-Office Buildings	O 4,500.00 R -1,731.68	2,768.32	2,768.32	..	Surrender of funds was due to non-purchase of land under the scheme.

Grant No. 37 - ELECTIONS

(Major Heads-2015-Elections, 4059-Capital Outlay on Public Works)**Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,08,73,75	1,08,73,75	60,53,64	(-) 48,20,11
Supplementary	..			

Amount surrendered during the year

(March 2022)

48,20,11

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	11,50,00	12,65,00	6,14,49	(-) 6,50,51
Supplementary	1,15,00			

Amount surrendered during the year

(March 2022)

6,53,77

*Notes and comments:***Revenue****Voted Grant**

(1) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-101- 98-Field Staff for Conduct of Panchayat, Elections	O 1,364.25 R -1,172.62	191.63	191.63	..	Surrender of funds was mainly due to non-holding of general election of Panchayats, Panchayat Samiti and Zila Parishads offset by excess due to more engagement of contractual staff.

Grant No. 37 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-101-99-Head Quarter Staff for conduct of Panchayat Elections	O R	3,415.40 -2,202.12	1,213.28	1,213.28	..	Surrender of funds was mainly due to non-holding of general election of Municipal Corporation offset by excess due to purchase of new vehicle and payment of pending dearness allowance/increments.
2015-51-105-98-Bye Elections	O R	230.00 -230.00	..	..	..	Surrender of the entire provision was mainly due to non-holding of general election/ Municipal Corporation and less expenditure incurred on travel expenses owing to COVID-19.
2015-51-105-99-General Elections	O R	111.00 -38.97	72.03	72.03	..	Surrender of funds was mainly due to non-holding of general election/ Municipal Corporation and less touring by the staff.
2015-51-106-99-General Elections	O R	2,017.00 -1,962.61	54.39	54.39	..	Surrender of funds was mainly due to non-holding of general election of Municipal Corporation.

Grant No. 37 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-108- 51-Issue of Photo Identity- Cards to Voters	O 171.50 R -82.59	88.91	88.91	..	Surrender of funds was mainly due to non-holding of general election of Municipal Corporation.

(2) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-103- 99-Preparation of Electoral Rolls	O 1,754.50 R 856.50	2,611.00	2,611.00	..	Augmentation of provision was mainly due to receipt of more claims for payment of honorarium, holding of general election of Municipal Corporation and more engagement of professionals under outsourcing policy.
2015-51-106- 98-Bye Elections	O 52.00 R 73.01	125.01	125.01	..	Augmentation of provision was to cover more expenditure on pending court cases and more touring/ clearance of pending bills of petrol, oil & lubricants.

Capital

Voted Grant

(3) In view of the overall saving of ₹ 650.51 lakh, the supplementary grant of ₹ 115 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come even up to the original provision.

(4) Against the available saving of ₹ 650.51 lakh, surrender of ₹ 653.77 lakh on 31 March 2022 proved unrealistic.

Grant No. 37 - Contd.

(5) Saving occurred as under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-61- Construction of Building of Election Department Haryana	O R	450.00 -450.00	..	..	..	Reasons for the entire surrender amount of ₹ 450 lakh were not intimated. Convincing reasons have been called for (Fin.& App A/cs/ G.No. 37/ 2022-23/271-73 dated 04.05.2022).
4059-01-201-95-Purchase of Land for Election Department	O R	700.00 -88.77	611.23	611.23	..	Reasons for the surrender amount of ₹ 88.77 lakh were not intimated. Convincing reasons have been called for (Fin.& App A/cs/ G.No. 37/ 2022-23/271-73 dated 04.05.2022).

Grant No. 37 - Concl.

Defective Budgeting

(6) In the following case, the supplementary grant has been obtained excessively and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below: Entire budget provision was made through the supplementary grant but the supplementary grant had been surrendered through re-appropriation, resulted excess expenditure was incurred without budget provision of funds, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 72 Scheme for Construction of Office building of State Election Commission Haryana	O .. S 115.00 R -115.00	..	3.26	(+) 3.26	Reasons for the entire surrender amount of ₹ 115 lakh were not intimated. Convincing reasons have been called for (Fin.& App A/ss/ G.No. 37/ 2022-23/271-73 dated 04.05.2022). Reasons for incurring expenditure of ₹3.26 lakh without provision of funds have also not been intimated (September 2022).

Grant No. 38 - PUBLIC HEALTH AND WATER SUPPLY

(Major Heads-2215-Water Supply and Sanitation, 4215-Capital Outlay on Water Supply and Sanitation, 4711-Capital Outlay on Flood Control projects)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	20,30,34,50	24,72,89,50	18,56,27,71	(-)6,16,61,79
Supplementary	4,42,55,00			

Amount surrendered during the year

(March 2022)

3,80,37,13

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	13,93,51,00	22,51,96,00	17,25,85,41	(-) 5,26,10,59
Supplementary	8,58,45,00			

Amount surrendered during the year

(March 2022)

7,66,35,89

Notes and comments :

Revenue

Voted

(1) Against the available saving of ₹ 61,661.79 lakh, an amount of ₹ 23,624.66 lakh remained unsurrendered.

(2) In view of overall saving of ₹ 61,661.79 lakh the supplementary grant of ₹ 44,255 lakh obtained in September 2021 proved unrealistic as the actual expenditure did not come up even to the original provision.

Grant No. 38 - Contd.

(3) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-799- Suspense (51-NA)	O ..	..	-20,403.08	(-)20,403.08	Reasons for the minus expenditure of ₹ 20,403.08 lakh have not been intimated (September 2022).

Defective Budgeting

(4) Three cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving resulted excess expenditure in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-96- Executive Engineer and their Establishment Regular/ Confirmed Mechanical Staff	O 72,873.00 R -21,862.71	51,010.29	51,135.59	(+)125.30	Surrender of funds was mainly due to non-filling up of vacant posts, retirement of staff, receipt of less claims for payment of ex-gratia claims offset by excess mainly due to payment of enhanced dearness allowance and receipt of more medical reimbursement claims. Reasons for the final excess of ₹ 125.30 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-98- Superintending Engineer and their Establishment	O 2,421.00 R -709.86	1,711.14	1,714.18	(+) 3.04	Surrender of funds was mainly due to non-filling up of vacant posts, organization of less training by office, less receipt of ex-gratia claims and less purchase of computers. Reasons for the final excess of ₹3.04 lakh have not been intimated (September 2022).
2215-01-789-99- Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Rural Areas	O 1,294.00 R -402.16	891.84	912.09	(+)20.25	Surrender of fund was due to adoption of economy measures. Reasons for the final excess of ₹20.25 lakh have not been intimated (September 2022).

(5) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-89- Performance Linked Outlay (PLO) for Public Health Engineering (PUH-PLO-REV)	O 100.00 S 44,255.00 R -44,355.00	..	..	..	Surrender of entire original budget provision and supplementary grant was due to transfer of funds to other heads to meet with the expenditure.

Grant No. 38 - Contd.

(6) Three cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving resulted amounts remained unsundered in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-97- Executive Engineer and their Establishment	O 15,983.50 R -2,928.22	13,055.28	13,046.81	(-)8.47	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of apprentices, adoption of economy measures, less receipt of ex-gratia claims, conduction of less training, ban on purchase of new vehicles and less purchase of computers offset by excess mainly on payment of enhanced dearness allowance and receipt of more medical reimbursement claims. Reasons for the final saving of ₹ 8.47 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-99- Headquarters staff- Chief Engineer and his establishment (98-Establishment Expenses)	O 2,662.00 R -513.09	2,148.91	2,140.39	(-)8.52	Surrender of funds was mainly due to retirement of staff, non-filling up of vacant posts, less purchase of new vehicles, organization of less training by office and adoption of economy measures offset by excess mainly on engagement of more professionals, receipt of more medical reimbursement claims and engagement of more contractual staff. Reasons for the final saving of ₹8.52 lakh have not been intimated (September 2022).
2215-01-789-98- Maintenance of Installations created under Indira Gandhi Drinking Water Supply in Urban Areas	O 633.00 R -217.94	415.06	409.37	(-)5.69	Surrender of fund was due to adoption of economy measures. Reasons for the final saving of ₹5.69 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

(7) Four cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented more than the actual expenditure resulted saving in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101-96- Operation and Maintenance of urban storm water drainage works	O 600.00 R 198.04	798.04	781.04	(-)17.00	Augmentation of provision was due to cover more expenditure on maintenance of storm water in rainy season. Reasons for the final saving of ₹17 lakh have not been intimated (September 2022).
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (98-Maintenance Charges)	O 10,000.00 R 9,360.77	19,360.77	18,690.10	(-)670.67	Augmentation of provision was due to cover more expenditure on proper maintenance of assets of urban area. Reasons for the saving of ₹670.67 lakh have not been intimated (September 2022).
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (99-Energy Charges)	O 25,000.00 R 2,618.03	27,618.03	27,517.14	(-)100.89	Augmentation of provision was due to cover more expenditure on clearance of pending liabilities of energy charges. Reasons for the final saving of ₹100.89 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-102-97- Rural water supply Programme	O 71,110.00 R 20,470.22	91,580.22	88,818.38	(-)2,761.84	Augmentation of provision was due to cover more expenditure on proper maintenance of assets of urban area, clearance of pending liabilities of energy charges and arrears of raw water charges. Reasons for the final saving of ₹ 2,761.84 lakh have not been intimated (September 2022).

(8) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure resulted excess expenditure incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101-94- Maintenance of Institutional Buildings/officers residences of Public Health Engineering Department	O 120.00 R 282.11	402.11	409.31	(+)7.20	Augmentation of provision was due to cover more expenditure on maintenance of institutional buildings/office residences of the department. Reasons for the final excess of ₹7.20 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (97-Canal Water Charges)	O	100.00	122.91	318.94	(+196.03
	R	22.91			
Augmentation of provision was due to cover more expenditure on payments of pending arrears of raw water charges. Reasons for the final excess of ₹196.03 lakh have not been intimated (September 2022).					

Capital**Voted Grant**

(9) Against the available saving of ₹ 52,610.59 lakh, surrender of ₹ 76,635.89 lakh proved unrealistic.

(10) In view of the overall saving of ₹ 52,610.59 lakh, the supplementary grant of ₹ 85,845 lakh obtained in September 2021 proved excessive.

(11) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-98- Accelerated Rural Water Supply (93-NRDWP (Water Quality Monitoring and Surveillance WQMS)	O	520.00	997.93	997.26	(-)0.67
	R	477.93			
Augmentation of provision was due to achieve the target under Government of India Jal Jeevan Mission in rural area of the State.					
4215-01-800-99- Institutional Strengthening of Public Health Engineering Department	O	700.00	5,097.44	5,097.35	(-)0.09
	R	4,397.44			
Augmentation of provision was due to payment made to Haryana Shehri Vikas Pradhikaran for purchase of land.					

Grant No. 38 - Contd.

(12) In the following case, the supplementary grant has been obtained injudiciously and later on entire supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-800-96- Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH- PLO-CAP)	O .. S 85,845.00 R -85,845.00	..	..	..	Surrender of entire provision was due to diversion of funds to other heads to meet the expenditure.

(13) Six cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered less than the actual saving, resulted amounts remained unsundered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101-94- National Capital Region	O 1,500.00 R -1,098.10	401.90	358.21	(-)43.69	Surrender of funds was due to non-participation of agencies in tenders for upgradation of STPs and less availability of labour & material during COVID/lockdown. Reasons for the final saving of ₹ 43.69 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101-99- Urban Water Supply (99-Augmentation Water Supply)	O 14,706.00 R -2,058.59	12,647.41	11,676.99	(-)970.42	Surrender of funds was due to less availability of labour & material after COVID/lockdown. Reasons for the final saving of ₹ 970.42 lakh have not been intimated (September 2022).
4215-01-102-93- Rural Water Supply (90-Mahagram Yojana for updatation of Drinking Water Supply in Village)	O 4,500.00 R -1,861.57	2,638.43	2,154.69	(-)483.74	Surrender of funds was due to non-carried out of work of augmentation of drinking water in Mahagram villages and completion of only on-going works. Reasons for the saving of ₹483.74 lakh have not been intimated (September 2022).
4215-01-102-93- Rural Water Supply (94-Augmentation Water Supply)	O 23,000.00 R -11,936.20	11,063.80	9,620.81	(-)1,442.99	Surrender of funds was due to execution of ongoing work under Jal Jeevan Mission and approval of few new works under the scheme. Reasons for the final saving of ₹1,442.99 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-789-99- Water supply to Scheduled Caste dominated habitation in Urban Area	O 330.00 R -166.57	163.43	157.00	(-)6.43	Surrender of funds was due to less availability of labour & material after COVID/lockdown. Reasons for the final saving of ₹6.43 lakh have not been intimated (September 2022).
4215-02-101-94- Sewerage and Sanitation	O 20,050.00 R -6,608.47	13,441.53	11,977.43	(-)1,464.10	Surrender of funds was due to COVID-19 labour migrates to their native places resulting non-execution of major works. Reasons for the final saving of ₹1,464.10 lakh have not been intimated (September 2022).

(14) Five cases of defective re-appropriation order issued by the Finance Department in which budget provision was augmented less than the actual expenditure, resulted excess expenditure incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-86- Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage works	O 3,500.00 R 114.04	3,614.04	3,795.24	(+)181.20	Augmentation of provision was due to payment of more land compensation under the scheme. Reasons for the final excess of ₹181.20 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-98- Accelerated Rural Water Supply (94-NRDWP (Support Activities)	O 1,300.00 R 1,998.54	3,298.54	3,351.10	(+)52.56	Augmentation of provision was due to achieve the target under Government of India Jal Jeevan Mission in rural area of the State.Reasons for the final excess of ₹52.56 lakh have not been intimated (September 2022).
4215-01-102-98- Accelerated Rural Water Supply (99-NRDWP Coverage Central)	O 21,380.00 R 48,679.73	70,059.73	95,077.31	(+)25,017.58	Augmentation of provision was due to achieve the target under Government of India Jal Jeevan Mission in rural area of the State.Reasons for the final excess of ₹25,017.58 lakh have not been intimated (September 2022).
4215-02-102-98- Rural Sanitation (97- Mahagram Yojana for providing Sewerage System in Village)	O 1,200.00 R 2,987.47	4,187.47	4,977.62	(+)790.15	Augmentation of provision was due to acceleration of sewerage work, completion of augmentation of water sources work and construction of sewage treatment plants. Reasons for the final excess of ₹ 790.15 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-201-98- Urban Storm Water Drainage Work	O 1,500.00 R 1,456.21	2,956.21	3,276.72	(+) 320.51	Augmentation of provision was due to execution of more major works for smooth disposal of the storm water in rainy season. Reasons for the final excess of ₹320.51 lakh have not been intimated (September 2022).

(15) Seven cases of defective re-appropriation orders issued by Finance Department in which budget provision was surrendered more than the actual saving resulted excess expenditure was incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-93- Rural Water Supply (93-NABARD)	O 27,600.00 R -15,651.50	11,948.50	12,194.43	(+)245.93	Surrender of funds was due to execution of major works only on flagship schemes under Jal Jeevan Mission. Reasons for the final excess of ₹ 245.93 lakh have not been intimated (September 2022).
4215-01-102-98- Accelerated Rural Water Supply (91-NRDWP (National Water Quality Sub Mission on Arsenic and Fluoride)	O 500.00 R -134.48	365.52	372.95	(+) 7.43	Surrender of funds was due to decrease the budget in revised estimates 2021-22 as per actual spill over balance of last financial year. Reasons for the final excess of ₹7.43 lakh have not been intimated (September 2022).

Grant No. 38 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-789-96- Special Component Plan for Scheduled Castes under Augmentation of Rural Water Supply	O 7,000.00 R -4,967.86	2,032.14	3,253.37	(+)1,221.23	Surrender of funds was due to execution of ongoing work under Jal Jeevan Mission and approval of few new works under the scheme. Reasons for the final excess of ₹1,221.23 lakh have not been intimated (September 2022).
4215-01-789-97- Special Component Plan for Scheduled Castes under NABARD	O 6,900.00 R -4,152.09	2,747.91	3,139.72	(+)391.81	Surrender of funds was due to execution of major works only on flagship schemes under Jal Jeevan Mission. Reasons for the final excess of ₹391.81 lakh have not been intimated (September 2022).
4215-01-789-98- Water Supply to Scheduled Castes dominated habitation in Rural Area	O 1,725.00 R -1,630.52	94.48	169.78	(+)75.30	Surrender of funds was due to less requirement of funds as the work of providing/improving drinking water supply in Scheduled Castes habitations reached at a saturation level. Reasons for the final excess of ₹75.30 lakh have not been intimated (September 2022).

Grant No. 38 - Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-800-98- Annuity of Land Acquired by PHE Department	O 400.00 R -128.76	271.24	347.05	(+)75.81	Surrender of funds was due to non-sharing of bank accounts information by some reluctant land owners. Reasons for the final excess of ₹75.81 lakh have not been intimated (September 2022).
4215-02-789-99- Sewerage Facilities to S.C. dominated habitation in Urban Areas	O 1,040.00 R -507.52	532.48	581.63	(+)49.15	Surrender of funds was due to migration of labourers to their native place owing to COVID-19. Reasons for the final excess of ₹49.15 lakh have not been intimated (September 2022).

Grant No. 39 - INFORMATION AND PUBLICITY

(Major Heads-2205-Art and Culture, 2220-Information and Publicity, 4220-Capital Outlay on Information and Publicity)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,12,34,00	2,70,63,00	2,14,53,01	(-) 56,09,99
Supplementary	58,29,00			

Amount surrendered during the year

(March 2022)

56,10,32

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	88,10,00	88,10,00	78,05,00	(-) 10,05,00
Supplementary	..			

Amount surrendered during the year

(March 2022)

10,05,00

Notes and comments :

Revenue

Voted Grant

(1) In view of the overall saving of ₹ 5,609.99 lakh, the supplementary grant of ₹ 5,829 lakh obtained in September 2021 proved excessive.

(2) Against the available saving of ₹ 5,609.99 lakh, surrender of ₹ 5,610.32 lakh on 31 March 2022 proved unrealistic.

(3) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-92-Setting up of Haryana Saraswati Heritage Development Board	O 200.00 R -60.00	140.00	140.00	..	Surrender of funds was due to receipt of less claims for release of grant-in-aid under the scheme.

Grant No. 39- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-01-001-97- Performance Linked Outlay (PLO) for Department of Public Relation (PUR- PLO-REV)	O	500.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the department.
	R	-500.00				
2220-01-105-99-Production of Films (98- Establishment Expenses)	O	1,800.00	861.32	861.32		Surrender of funds was mainly due to adoption of economy measures, less purchase of computers offset by excess to cover more expenditure on filling up of vacant posts.
	R	-938.68				
2220-60-106-99-Field Publicity Scheme	O	3,592.00	3,458.05	3,458.39	(+) 0.34	Surrender of funds was mainly due to non-filling up of vacant posts, conduction of less training programme and less touring by the staff offset by excess to cover more expenditure on payment of enhanced dearness allowance.
	R	-133.95				
2220-60-199-99-Grant-in- aid to Samvad Society	O	300.00	60.00	60.00	..	Surrender of funds was mainly due to non-filling up of vacant posts.
	R	-240.00				

Grant No. 39- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-800-91-Promotion of Modern Indian Art and Culture (99-Assistance to Haryana Sahitya Academy)	O R	300.00 -225.00	75.00	75.00	..	Reasons for surrender of ₹ 225 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 39/2022-23/ 274-76 dated 04.05.2022).
2220-60-800-97-Promotion of Cultural Activities	O R	1,587.50 -603.94	983.56	983.56	..	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures offset by excess expenditure on more engagement of contractual staff and more purchase of office items.

Defective Budgeting

(4) Three cases of defective budgeting where supplementary grant obtained excessively and further reduced through re-appropriation by the Finance Department on 31 March 2022 are given below which indicates that budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-003-99-Research and Reference section	O S R	600.00 300.00 -191.50	708.50	708.50	..	Surrender of funds was mainly due to COVID-19 hiring of less artists , less death case of pensioners for grant of pension and less purchase of store items and public address equipments.

Grant No. 39- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-101- 97-Exhibition	O 885.00 S 1,829.00 R -121.77	2,592.23	2,592.23	..	Surrender of funds was mainly due to less purchase of store items under the scheme.
2220-60-103- 98-Information Centres	O 9,197.00 S 3,700.00 R -2,803.51	10,093.49	10,093.49	..	Surrender of funds was mainly due to less purchase of office items, less expenditure on publicity work due to COVID-19, non-finalization of proposals by the department under publication, less purchase of public address equipments, other store items/gift items, less repair/purchase of vehicles and hiring of less artists due to COVID-19.

Grant No. 39- Contd.

(5) Excess occurred under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-01-001-99- Headquarters Staff	O R	1,572.50 90.03	1,662.53	1,662.53	..	Augmentation of provision through re-appropriation was mainly to cover more expenditure on payment of more rent of buildings and more receipt of medical reimbursement claims offset by saving mainly due to non-filling up of vacant posts, less joining of apprentices, conduct of less training programme and less leave travel concession claims received.
2220-60-800-91-Promotion of Modern Indian Art and Culture (96-Setting up of Haryana Sanskrit Academy)	O R	100.00 118.00	218.00	218.00	..	Reasons for the augmentation of ₹ 118 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 39/2022-23/ 274-76 dated 04.05.2022).

Grant No. 39- Concl.

Capital**Voted Grant**

(6) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4220-60-101-97-Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula	O	1,000.00	..	..	Surrender of entire provision was due to non-approval of the proposals of the department.
	R	-1,000.00			

Grant No. 40 - ENERGY AND POWER

(Major Heads-2801-Power, 2810-New and Renewable Energy, 3425-Other Scientific Research, 4801-Capital Outlay on Power Projects, 4810-Capital Outlay on New and Renewable Energy, 5425-Capital Outlay on other Scientific and Environmental Research)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	64,52,78,11	93,47,58,61	71,43,60,91	(-) 22,03,97,70
Supplementary	28,94,80,50			

Amount surrendered during the year

(March 2022)

12,61,27,20

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	7,63,41,41	7,63,41,41	10,40,74	(-) 7,53,00,67
Supplementary	..			

Amount surrendered during the year

(March 2022)

7,53,00,67

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 2,20,397.70 lakh, ₹ 94,270.50 lakh remained unsurrendered.

(2) In view of overall saving of ₹ 2,20,397.70 lakh, the supplementary grant of ₹ 2,89,480.50 lakh obtained in September 2021 proved excessive.

Grant No. 40- Contd.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-05-190-96-Subsidy for Relief Allowed under COVID-19	O 10,000.00 R -9,689.94	310.06	310.06	..	Surrender of funds was due to receipt of less claims for release of subsidies.
2801-05-190-97-Subsidy for Installation of 5 Star Pump Sets	O 1,500.00 R -650.00	850.00	850.00	..	Surrender of funds was due to change of policy by the State Government for providing of subsidy.
2810-51-001-99-Administrative Setup of New and Renewable Energy	O 341.00 R -33.43	307.57	307.57	..	Surrender of funds due to non-filling of post, non-conduction of training and receipt of less claims for computerization offset excess mainly on payment of enhanced dearness allowance.
2810-51-101-99-Grid Connected Rooftop SPV Power Plant Programme	O 1,000.00 R -962.07	37.93	37.93	..	Surrender of funds was due to non-finalization of tender/rate contract of various schemes by Supplies and Disposal Department.

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-102-99-Promotion of New and Renewable Energy Sources	O 3,700.00 R -3,646.84	53.16	53.16	..	Surrender of funds was due to late release of approved models and manufacturers of Solar PV Modules by Ministry of New and Renewable Energy, Government of India.
2810-51-104-99-Research Design and Development in Renewable Energy	O 160.00 R -97.57	62.43	62.43	..	Surrender of funds was due to non-finalization of tender/rate contract of various schemes.
2810-51-190-98-Energy Efficient Building Programme	O 100.00 R -42.29	57.71	57.71	..	Surrender of funds was due to non-receipt of demand for repair of office building from Police Housing Corporation, Panchkula.
2810-51-190-99-Supporting Programme for promotion of New and Renewable Energy Source and Energy Conservation	O 160.00 R -48.00	112.00	112.00	..	Surrender of funds was due to adoption of economy measures.

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-789-99- Shikshadeep Scheme on LED Based Solar Laterns for Scheduled Castes Students	O 200.00 R -193.85	6.15	6.15	..	Surrender of funds was due to non-finalization of tender/rate contract of various schemes by Supplies and Disposal Department.
3425-60-001-87-Rural Energy programme (99-State Share)	O 848.38 R -155.44	692.94	692.94	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-purchase of vehicles, hiring of less vehicles and non-conduction of training offset by excess mainly on payment of enhanced Dearness Allowance.
3425-60-001-97-Grant-in-aid to Science and Technology Council	O 700.00 R -385.00	315.00	315.00	..	Surrender of funds was due to adoption of economy measures.
3425-60-001-99-Science and Technology Programme	O 568.73 R -246.04	322.69	322.69	..	Surrender of funds was mainly due to adoption of economy measures under grant-in-aid, non-filling up of vacant posts and less engagement of Apprentices.

Grant No. 40- Contd.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-05-190-99-Uttar Haryana Bijli Vitran Nigam Limited (99-Shifting of 11 KV & 33 KV dangerous lines over the building and other areas)	O .. R 1,770.50	1,770.50	1,770.50	..	Reasons for augmentation of provision of ₹ 1,770.50 lakh through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/cs/G. No. 40/2022-23/220-23 dated 28.04.2022).
2801-05-800-99-Assistance for Rural Electrification to HVPNL/ HPGCL	O 5,60,000.00 R 66,000.00	6,26,000.00	6,26,000.00	..	Reasons for augmentation of provision of ₹ 66,000 lakh through re-appropriation were not correct and convincing. Convincing Reasons have been called for (Fin. & App. A/cs/G. No. 40/2022-23/220-23 dated 28.04.2022).

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-101-98-Installation of Solar Water Pumping System in the State	O 20,000.00 R 17,462.77	37,462.77	37,462.77	..	Reasons for augmentation of provision of ₹ 17,462.77 lakh through re-appropriation were not correct and convincing. Convincing Reasons have been called for (Fin. & App. A/cs/G. No. 40/2022-23/224-27 dated 28.04.2022).

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained injudiciously and later on a part of the supplementary grant was surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as there was no expenditure in this scheme. It indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-80-001-98-Performance Linked Outlay (PLO) for Power (POW-PLO-REV)	O .. S 2,62,980.50 R-1,95,210.00	67,770.50	..	(-)67,770.50	Surrender of funds was due to adoption of economy measures. Reasons for the final saving of ₹ 67,770.50 lakh have not been intimated (September 2022).

Grant No. 40- Contd.

(6) In the following case, the supplementary grant has been obtained injudiciously in September 2021. There was no need for obtaining the supplementary grant as the actual expenditure was not incurred, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3425-60-001-83- Performance Linked Outlay (PLO) for Science and Technology (SCT-PLO- REV)	O .. S 26,500.00	26,500.00	..	(-)26,500.00	The provision made through supplementary grant proved unrealistic in view of non-utilization of the entire funds of ₹ 26,500 lakh; reasons for which have not been intimated (September 2022).

Capital**Voted Grant**

(7) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4801-05-190-96-Equity Capital to DHBVNL	O 25,000.00 R -25,000.00	..	..	..	Surrender of entire provision was due to adoption of economy measures.
4801-05-190-97-Equity Capital to UHBVNL	O 20,505.00 R -20,505.00	..	..	..	Surrender of entire provision was due to adoption of economy measures.
4801-05-190-98-Equity Capital HPGCL	O 8,498.41 R -8,498.41	..	..	..	Surrender of entire provision was due to adoption of economy measures.

Grant No. 40- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4801-05-190-99-Equity Capital HVPNL	O 18,538.00 R -18,538.00	..	..	..	Surrender of entire provision was due to adoption of economy measures.
4810-51-101-99-Purchase and Installation of Solar Panel and Allied Equipments (99-Installation of Solar Power Plants in Goshalas in the State)	O 500.00 R -494.26	5.74	5.74	..	Surrender of funds was due to non-finalization of tender/rate contract of various schemes by Supplies and Disposal Department.
5425-51-600-98-Setting up of Science Centre at Ambala Cantt.	O 2,300.00 R -1,265.00	1,035.00	1,035.00	..	Reasons for surrender of ₹ 1,265 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/cs/G. No. 40/2022-23/232-35 dated 28.04.2022).
5425-51-600-99-Setting up of Science City at Sonipat	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of deal for purchase of land for Science City at Sonapat.

Grant No. 41 - ELECTRONICS AND INFORMATION TECHNOLOGY

(Major Head-2852-Industries)**Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,02,74,00	1,02,74,00	46,62,70	(-)56,11,30
Supplementary	..			

Amount surrendered during the year

(March 2022)

56,56,30

Notes and comments :

(1) In view of the overall saving of ₹ 5,611.30 lakh surrender of ₹ 5,656.30 lakh on 31 March 2022 proved unrealistic.

(2) Saving occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-190-99- Establishment of Centre of Excellence for Internet of things in Haryana	O	300.00	35.00	35.00	..	Surrender of funds was due to availability of sufficient funds already under the scheme.
	R	-265.00				
2852-07-202-87-Subsidy for units set-up under Start-up and IT and ESDM Policy	O	50.00	..	..	..	Surrender of entire provision was due to availability of sufficient funds under the scheme.
	R	-50.00				
2852-07-202-91-I.T Plan for Haryana	O	5,000.00	1,887.50	1,887.50	..	Reasons for surrender of ₹ 3,112.50 lakh were not correct and convincing. Convincing and correct reasons have been called for (Fin. & App. A/Cs/G.No. 41/2022-23/265-67 dated 29.04.2022).
	R	-3,112.50				

Grant No. 41 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-202-93- Organisation of Seminars/ Exhibition, Workshop at National/ International Level	O	50.00	..	..	..	Surrender of entire provision was due to availability of sufficient funds under the scheme.
	R	-50.00				
2852-07-202-95- Organisation and Administration of Electronics Department (98- Establishment Expenses)	O	1,124.00	725.20	725.20	..	Surrender of funds was mainly due to less engagement of professionals staff and non-filling up of vacant posts.
	R	-398.80				
2852-07-202-96-Computer Network	O	3,100.00	1,395.00	1,395.00	..	Reasons for surrender of ₹ 1,705 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 41/2022-23/265-67 dated 29.04.2022).
	R	-1,705.00				
2852-07-202-98-Setting up of instrument Design Development and Facility Centre, Ambala Under UNDP	O	250.00	175.00	175.00	..	Reasons for surrender of ₹ 75 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 41/2022-23/265-67 dated 29.04.2022).
	R	-75.00				

Grant No. 41 - Concl.

(3) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-202-88-Setting up of Haryana Governance Reforms Authority	45.00	(+) 45.00	Reasons for incurring of expenditure of ₹ 45 lakh without budget provision have not been intimated (September 2022).

Grant No. 42 - ADMINISTRATION OF JUSTICE

(Major Heads-2014-Administration of Justice, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	8,79,00,01	8,97,00,01	6,96,56,14	(-) 2,00,43,87
Supplementary	18,00,00			

Amount surrendered during the year

(March 2022)

2,00,49,22

Charged

Original	1,87,01,20	1,87,01,20	1,78,80,63	(-)8,20,57
Supplementary	..			

Amount surrendered during the year

(March 2022)

8,20,57

Notes and comments :

Voted Grant

(1) In view of overall saving of ₹ 20,043.87 lakh, the supplementary grant of ₹ 1,800 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 20,043.87 lakh, surrender of ₹ 20,049.22 lakh on 31 March 2022 proved unrealistic.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105-92-Speedier Justice Delivery in case of Heinous Crimes etc Central Finance Commission	O 6,000.00 R -6,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

Grant No. 42 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105-98- Process-serving Establishment District and Sessions Judges Courts-	O 242.50 R -69.22	173.28	173.28	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement / leave travel concession claims.
2014-51-110-99- Administrators General & Official Trustees (98- Establishment Expenses)	O 81.95 R -22.77	59.18	59.18	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items and non-conduction of training of officers/officials.
2014-51-114-94- State Legal Aid Fund	O 200.00 R -112.40	87.60	87.60	..	Surrender of funds was due to receipt of less claims of other charges under the scheme.
2014-51-114-95- Mediation and Conciliation Programmes	O 80.10 R -43.21	36.89	37.70	(+) 0.81	Reasons for the surrender of ₹ 43.21 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 42/2022-23/281-83 dated 04.05.2022).

Grant No. 42 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996- (93-Law School)	O R	95.00 -81.60	13.40	13.40	..	Surrender of funds was due to less purchase under the scheme
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996- (94-Mediators)	O R	184.00 -170.65	13.35	13.35	..	Surrender of funds was due to less purchase and conduction of less training under the scheme
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996- (95-Victim Compensation)	O R	2,200.00 -1,100.72	1,099.28	1,099.28	..	Surrender of funds was due to less receipt of compensation claims under the scheme.
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996- (97-Lok Adalat and Legal Aid)	O R	95.00 -62.22	32.78	32.78	..	Surrender of funds was due to identification of less eligible persons under the scheme.

Grant No. 42 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996- (98- Establishment Expenses)	O 2,533.20 R -433.42	2,099.78	2,099.78	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, non-conduction of training camps and less receipt of leave travel concession claims offset by excess to cover more expenditure on payment of enhanced dearness allowance/ increments and more expenditure on touring by the officers/officials.
2014-51-114-98- Director of Prosecution (97-Training of Public Prosecutors)	O 205.00 R -204.95	0.05	0.05	..	Surrender of funds was due to non-conduction of training camps and less touring by the officers.

Grant No. 42 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-98- Director of Prosecution (98- Establishment Expenses)	O 11,397.50 R -2,562.96	8,834.54	8,835.01	(+) 0.47	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less receipt of legal fee/leave travel concession claims, and less purchase of new computer, scanner and printers offset by excess payment for purchase motor vehicle and more engagement of professional & specialist staff.
2014-51-114-99- Advocate General (98- Establishment Expenses)	O 6,380.51 R -1,608.33	4,272.18	4,272.18	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase of new computer, scanner and printers offset by excess mainly to cover more expenditure on payment of pending bills of office expenses and payment of pending dearness allowance.

Grant No. 42 - Contd.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996 (96-ADR Centres)	O 150.00 R 142.55	292.55	292.55	..	Augmentation of provision through re-appropriation was due to receipt of more construction claims under the scheme.

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department.

There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-96- Performance Linked Outlay (PLO) of PHC- High Court (PHC-PLO- REV)	O 2,100.00 S 1,000.00 R -3,100.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the department under 14 th Finance Commission.

Grant No. 42 - Concl'd.

(6) A case of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105-95- District & Session Courts- Fast Tract Courts	O 500.00 S 800.00 R -709.80	590.20	589.39	(-) 0.81	Reasons for the surrender of ₹ 709.80 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No.42/2022-23/281-83 dated 04.05.2022).

Charged Appropriation

(7) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-99- Judges	O 1,321.70 R -385.30	936.40	936.40	..	Reasons for the surrender of ₹ 385.30 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 42/ 2022-23/281-83 dated 04.05.2022).

Grant No. 43 - PRISONS

(Major Heads-2056-Jails, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,90,01,90	3,12,31,90	2,71,92,09	(-)40,39,81
Supplementary	22,30,00			

Amount surrendered during the year

(March 2022)

40,67,34

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,00,00,00	1,00,00,00	78,48,65	(-) 21,51,35
Supplementary	..			

Amount surrendered during the year

(March 2022)

89,77,79

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 4,039.81 lakh surrender of ₹ 4,067.34 lakh on 31 March 2022 proved unrealistic.

(2) In view of overall saving of ₹ 4,039.81 lakh, the supplementary grant of ₹ 2,230 lakh obtained in September 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly under the following heads :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-101-96- Maintenance of Jails Buildings	O	75.00	49.45	..	Surrender of funds was due to execution of less repair work of the existing jails.
	R	-25.55			

Grant No. 43- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-800-99- Modernisation of Prisons	O	2,501.00	777.74	777.74	..
	R	-1,723.26			

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-101-95- Prisons Welfare	O	200.00	807.72	807.72	..
	R	607.72			
2056-51-102-99- Central Jails	O	141.30	280.32	280.32	..
	R	139.02			

Grant No. 43- Contd.**Defective Budgeting**

(5) In the following case, on the next page, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as there was no expenditure incurred in which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-001-97- Performance Linked Outlay (PLO) of PRI- Prisons (PRI-PLO- REV)	O 20.00 S 2,230.00 R -2,250.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the department under the scheme.

(6) One case of defective re-appropriation order issued by the the Finance Department on 31 March 2022, in which amount was surrendered more than the actual saving resulted excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-001-99- Head quarter Staff- Jails	O 726.50 R -157.04	569.46	574.84	(+) 5.39	Surrender of funds was due to non-filling up of vacant posts, non-finalization of purchase of computer itmes and non-engagement of contractual staff offset by excess on payment of enhanced dearness allowance. Reasons for the final excess of ₹5.39 lakh have not been intimated (September 2022).

Grant No. 43- Concl'd.**Capital****Voted Grant**

(7) Against the available saving of ₹ 2,151.35 lakh surrender of ₹ 8,977.79 lakh on 31 March 2022 proved unrealistic.

Defective Budgeting

(8) Two cases of defective re-appropriation order issued by the Finance Department in which huge amount was surrendered through re-appropriation resulted in huge excess expenditure was incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-96- Jails	O 7,000.00 R -6,000.08	999.92	6,760.40	(+)5,760.48	Surrender of funds was due to less receipt of cases for maintenance/ miscellaneous work under the scheme. Reasons for the final excess of ₹5,760.48 lakh have not been intimated (September 2022).
4216-01-106-97- Jails	O 3,000.00 R -2,977.72	22.28	1,088.25	(+) 1,065.97	Surrender of provision was due to COVID-19 non-starting of construction work under the scheme. Reasons for the final excess of ₹1,065.97 lakh have not been intimated (September 2022).

Grant No. 44 - PRINTING AND STATIONERY

(Major Heads-2058-Stationery and Printing, 2202-General Education, 4058-Capital Outlay on Stationery and Printing)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	36,06,41	36,06,41	26,37,91	(-)9,68,50
Supplementary	..			

Amount surrendered during the year

(March 2022)

8,50,05

Charged

<i>Original</i>	<i>40,30</i>	<i>40,30</i>	<i>13,69</i>	<i>(-)26,61</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2022)

26,61

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,50,00	1,50,00	25,75	(-)1,24,25
Supplementary	..			

Amount surrendered during the year

(March 2022)

Nil

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 968.50 lakh, an amount of ₹ 118.45 lakh remained unsurrendered.

Grant No. 44- Contd.

(2) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-101-99- Stationery office and stores	O 873.15 R -643.23	229.92	229.92	..	Surrender of funds was due to non-finalization of decision for purchase of paper and non-filling up of vacant posts.
2058-51-103-99- Establishment and printing Charges	O 938.00 R -75.05	862.95	862.54	(-) 0.41	Surrender of funds was due to non-filling up of vacant posts, non-conduction of training programme, less receipt of leave travel concession claims and less purchase of stationery items.
2058-51-104-99- Private presses	O 150.00 R -90.56	59.44	59.44	..	Surrender of funds was due to non-receipt of bills of deluxe and ordinary diaries and calendars from the private presses.
2202-01-108-98- Printing and Publications etc. of Text books	O 1,160.28	1,160.28	1,046.77	(-) 113.51	Reasons for the final saving of ₹ 113.51 lakh have not been intimated (September 2022).

Grant No. 44- Contd.

Charged Appropriation

(3) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-104-98- Other Government Presses	O 40.30 R -26.61	13.69	13.69	..	Surrender of funds was due to less court cases instituted in the Hon'ble Punjab and Haryana High Court.

Capital**Voted Grant**

(4) Saving occurred as under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4058-51-103-98- Printing and Stationery	O 150.00	150.00	25.75	(-) 124.25	Reasons for the final saving of ₹ 124.25 lakh have not been intimated (September 2022).

Grant No. 44-Concl.**(5) Expenditure met out of Depreciation Reserve Fund Government Presses:-**

The expenditure under the Grant includes ₹ 19.99 lakh contributed to Reserve Fund during the year. The balance at the credit of this Fund on 31 March 2022 is shown below:-

Reserve Fund and the purpose	Opening balance on 01.04.2021	Contribution during 2021-22	Interest on accumulation under the Fund During 2021-22	Total Amount credited to the Fund	Expenditure during 2021-22	Balance on 31 March 2022
1	2	3	4	5	6	7

(₹ in lakh)

8115-104(1)						
(1)- Depreciation Fund (Government Presses)	1,429.44	19.99	195.01	215.00	-	1,644.44
To meet the cost of renewals and replacements of machinery and furniture in Government Presses						

The contributions to the Depreciation Reserve Fund (Government Presses) are made every year at the specified rates on the book value of fixed assets. The Depreciation Reserve Fund is also credited with the interest on accumulation.

An account of the transactions of the Funds is given in Statement No. 21 and 22 of the Finance Accounts 2021-22.

Public Debt (All Charged)

(Major Heads-6003-Internal Debt of the State Government, 6004-Loans and Advances from the Central Government)

Capital

Charged

		Total Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,81,61,19,33	2,81,61,19,33	2,54,72,95,56	(-)26,88,23,77
Supplementary	..			

Amount surrendered during the year

(March 2022)

Nil

Notes and comments :

(1) All the re-appropriation orders received after cut off date i.e. 15.04.2022 have not been incorporated in the account. Hence, the reasons for saving/excess have also not been included in the accounts.

(2) Saving occurred mainly under the following heads :-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-105-99-Loans from the National Bank for Agricultural and Rural Development	O 53,556.85	53,556.85	50,550.00	(-)3,006.85	Reasons for the final saving of ₹3,006.85 lakh have not been intimated (September 2022).
6003-51-107-99- Loans from the SBI and other Banks	O 14,80,000.00	14,80,000.00	1,68,452.62	(-)13,11,547.38	Reasons for the final saving of ₹ 13,11,547.38 lakh have not been intimated (September 2022).

Public Debt- Concl'd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6004-02-101-Block Loans (51-NA)	O 25,514.36	25,514.36	5,651.52	(-)19,862.84	Reasons for the final saving of ₹ 19,862.84 lakh have not been intimated (September 2022).

(4) Excess occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-108-99-Loans from National Co-operative Development Corporation	O 60,382.01	60,382.01	9,37,693.47	(+)8,77,311.46	Reasons for the final excess of ₹8,77,311.46 lakh have not been intimated (September 2022).
6003-51-109-96-Loans from NCRPB (Public Health)	O 1,603.06	1,603.06	2,913.91	(+)1,310.85	Reasons for the final excess of ₹ 1,310.85 lakh have not been intimated (September 2022).
6003-51-109-97-Loans from NCRPB for upgradation of roads (B&R)	O 11,633.53	11,633.53	12,974.38	(+)1,340.85	Reasons for the final excess of ₹ 1,340.85 lakh have not been intimated (September 2022).
6003-51-110-Ways and Means Advances from the Reserve Bank of India (51-NA)	O 91,500.00	91,500.00	2,77,582.82	(+)1,86,082.82	Reasons for the final excess of ₹ 1,86,082.82 lakh have not been intimated (September 2022).

Grant No. 45 - LOANS AND ADVANCES BY STATE GOVERNMENT

(Major Heads-6401-Loans for Crop Husbandry, 6408-Loans for Food Storage and Warehousing, 6425-Loans for Cooperation, 6501-Loans for Special Programmes for Rural Development, 6515-Loans for other Rural Development programmes, 6801-Loans for Power Projects, 6851-Loans for Village and Small Industries, 6860-Loans for Consumer Industries, 7055-Loans for Road Transport, 7465-Loans for General Financial and Trading Institutions, 7610-Loans to Government Servants etc)

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	12,39,42,61	21,28,36,99	9,66,26,30	(-) 11,62,10,69
Supplementary	8,88,94,38			

Amount surrendered during the year

(March 2022)

11,62,34,69

Notes and comments :

Capital

Voted Grant

(1) In view of the overall saving of ₹ 1,16,210.69 lakh, the supplementary grant of ₹ 88,894.38 lakh obtained in September 2021 and January 2022 proved unrealistic as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 1,16,210.69 lakh, surrender of ₹ 1,16,234.69 lakh on 31 March 2022 proved unrealistic.

(3) Saving occurred mainly under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6425-51-108-82- Loans to Cooperative Societies under Central Sector Integrated Scheme of NCDC	O	40.00	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
	R	-40.00			
6425-51-108-84- Loan to Housing Cooperatives	O	100.00	..	..	Surrender of entire provision was due to ban imposed by the Government on loaning of Housefed.
	R	-100.00			

Grant No. 45- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6425-51-789-98- Loan to Housing Cooperative for SC Members	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to ban imposed by the Government on loaning of Housefed.
6515-51-102-99- Loans to village Panchayat for Revenue Earnings Schemes	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
6801-51-205-91- Loans to Haryana DISCOMs for Power Projects (98- Loans to DHBVNL)	O 10,000.00 R -9,484.72	515.28	515.28	..	Surrender of funds was due to receipt of less claims under the scheme.
6801-51-205-91- Loans to Haryana DISCOMs for Power Projects (99-Loans to UHBVNL)	O 2,280.00 R -1,765.47	514.53	514.53	..	Surrender of funds was due to receipt of less claims under the scheme.
6801-51-800-98- Loan to HPGCL from NABARD under RIDF Schemes	O 6,612.00 R -6,612.00	..	..	..	Surrender of entire provision was due to deferment of the project under the scheme.
6851-51-102-90- Interest Free Loan in lieu of deferred sales Tax/VAT	O 4,000.00 R -2,070.84	1,929.16	1,929.16	..	Surrender of funds was due to receipt of less claims under the scheme.

Grant No. 45- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6860-04-101-95- Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills	O 20,900.00 R -7,242.00	13,658.00	13,658.00	..	Surrender of funds was due to non-initiation of projects of sugar refinery at Gohana Sugar Mills and Ethanol project at Rohtak.
7055-51-190-99- Loans to Haryana Rail Infrastructure Development (HRIDC)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the project during the year.
7610-51-201-98- HBA Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators	O 1,500.00 R -1,140.00	360.00	360.00	..	Surrender of funds was due to receipt of less demand for House Building Advance from the State Legislators.
7610-51-202-98- Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators for purchase of Motor Conveyance	O 1,000.00 R -828.13	171.87	171.87	..	Surrender of funds was due to receipt of less demand for purchase of car from the State Legislators.

Grant No. 45- Contd.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6401-51-190-99- Scheme for Disbursement of NABARD loan to Haryana Agro Industries Corporation under Rural Infrastructure Development Fund (RIDF) renamed as scheme for loans to Haryana Agro Industries Corporation.	O .. S 1,000.00 R 962.00	1,962.00	1,962.00	..	The provision was made through supplementary grant and augmented through re-appropriation due to completion of HarHith Retail Expansion Project.

Defective Budgeting

(5) In the following case, the supplementary grant has been obtained injudiciously and later on entire budget provision and supplementary grant surrendered through re-appropriation on 31 March 2022 by the Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in this case which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6401-51-190-97- Scheme for Providing Loan to HIHMC, Panchkula for Establishment of India International Horticulture Market Ganaur, Sonapat	O 100.00 S 35,000.00 R -35,100.00	..	..	..	Surrender of entire provision was due to non-submission of proposals in time under the scheme.

Grant No. 45- Contd.

(6) Two cases of defective budgeting where supplementary grant was obtained excessively and reduced through re-appropriation are given below:

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6401-51-190-96- Scheme for providing Loan to Haryana State Agricultural Marketing Board (HSAMB) Panchkula for the Establishment of Apple Fruit and Vegetable market at Pinjore	O 100.00 S 5,000.00 R -1,945.62	3,154.38	3,154.38	..	Surrender of funds was due to less release of funds on the basis of NABARD disbursement.
6860-04-101-99- One time Settlement of the Loans to all Co- operative Sugar Mills, Kaithal, Meham, Panipat, Rohtak, Sonapat, Jind, Palwal, Gohana, Shahabad, Karnal	O 35,000.00 S 30,000.00 R -15,500.00	49,500.00	49,500.00	..	Surrender of funds was due to receipt of less demand on account of cane arrears.

(7) In the cases given on next page, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2022 by the Finance Department is discussed below: There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision which indicates that the budget estimates were not prepared appropriately.

Grant No. 45- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6408-02-190-99- Loans to Haryana Warehousing Corporation for the Construction of Rural Godowns (NABARD) Renamed as Warehousing and Cold Storage	O 12,000.00 S 4,016.38 R -12,653.08	3,363.30	3,363.30	..	Surrender of funds was due to less release of funds on the basis of NABARD disbursement.
6501-51-190-99- Loans to Haryana State Agricultural Marketing Board (HSAMB)	O 7,000.00 S 13,878.00 R -17,398.52	3,479.48	3,479.48	..	Surrender of funds was due to less release of funds on the basis of NABARD disbursement.

(8) Two cases of defective re-appropriation orders issued by the Finance Department in which funds were surrendered more than saving, resulted excess expenditure are given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-800 -98- Festival Advances	O 1,800.00 R -183.00	1,617.00	1,617.65	(+) 0.65	Surrender of funds was due to less availing of festival advance by the employees.
7610-51-800 -99- Advances for purchase of Foodgrains	O 8,000.00 R -3,583.00	4,417.00	4,418.16	(+) 1.16	Surrender of funds was due to less availing of wheat advance by the employees.

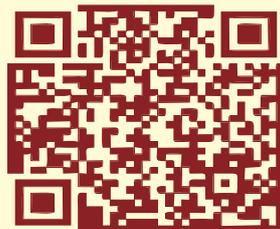
APPENDIX

(Referred to on Page xi)

Grant wise details of estimates and actuals of recoveries which have been adjusted in the accounts in reduction of expenditure

Number and Name of Grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+) / Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
						(₹ in thousand)
04-Revenue	4,91,00,00	0	4,26,22,60	0	(-)64,77,40	0
08-Buildings and Roads	2,00,00	1,50,00,00	0	85,36,87	(-)2,00,00	(-)64,63,13
23-Food and Supplies	2,98,28,00	1,69,00,00,00	4,32,49,48	1,30,90,74,29	(+)1,34,21,48	(-)38,09,25,71
26-Mines and Geology	1,03,35,00	0	22,12,21	0	(-)81,22,79	0
27-Agriculture	16,50,00	0	0	0	(-)16,50,00	0
30-Forest and Wild Life	2,12,49,35	0	1,35,09,42	0	(-)77,39,93	0
34-Transport	25,00	60,00,00	25,00	60,00,00	0	0
38-Public Health and Water Supply	22,00,00	0	2,69	0	(-)21,97,31	0
Total	11,45,87,35	1,71,10,00,00	10,16,21,40	1,32,36,11,16	(-)1,29,65,95	(-)38,73,88,84

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