

सत्यमेव जयते

## Appropriation Accounts 2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Haryana



# **Appropriation Accounts**

**2022-23**

**Government of Haryana**



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2022-23 presents the accounts of sums expended in the year ended 31 March 2023 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	96,50,73	0	83,50,63
Charged	83,00	0	54,79
2 . Governor and Council of Ministers-			
Voted	1,91,76,00	0	1,70,79,87
Charged	22,45,98	0	18,94,54
3 . General Administration/ Elections			
Voted	9,43,26,48	18,76,00	5,89,59,99
Charged	52,55,00	0	31,40,03
4 . Revenue/ Excise and Taxation-			
Voted	24,16,83,52	2,35,00,00	18,09,54,23
5 . Home/ Prisons/ Home Guard and Civil Defence/ Administration of Justice (High Court/ Prosecution/ AGOT/ Legal Service Authority)			
Voted	81,71,96,30	4,35,00,00	67,00,69,49
Charged	2,44,43,38	0	2,39,76,09
6 . Finance/ Planning and Statistics-			
Voted	1,35,30,82,76	5,55,52,00	1,28,41,46,17
Charged	2,11,62,47,89	0	2,00,95,57,25
7 . Loans and Advances by State Government			
Voted	0	12,89,13,81	0
8 . Public Debt			
Charged	0	5,35,88,20,92	0
9 . Contingency Fund			
Voted	0	0	0
10 . Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment-			
Voted	55,58,96,50	12,64,97,60	41,40,84,19
Charged	1,58,00	0	1,00,19
11 . Food and Supplies/ Co-operation-			
Voted	21,25,05,55	1,64,16,59,60	10,88,45,47
Charged	31,00	0	10,97



**Accounts**

<u>Expenditure-</u>		<u>Saving</u>		<u>Excess</u>	
Capital		Revenue	Capital	(Actual excess)	
5	6	7	8	9	Capital
(₹ in thousand)					
0	13,00,10	0	0	0	0
0	28,21	0	0	0	0
0	20,96,13	0	0	0	0
0	3,51,44	0	0	0	0
11,48,25	3,53,66,49	7,27,75	0	0	0
0	21,14,97	0	0	0	0
1,87,09,17	6,07,29,29	47,90,83	0	0	0
2,84,94,54	14,71,26,81	1,50,05,46	0	0	0
0	4,67,29	0	0	0	0
2,30,46,62	6,89,36,59	3,25,05,38	0	0	0
0	10,66,90,64	0	0	0	0
10,37,25,05	0	2,51,88,76	0	0	0
5,30,21,26,61	0	5,66,94,31	0	0	0
0	0	0	0	0	0
6,18,32,74	14,18,12,31	6,46,64,86	0	0	0
0	57,81	0	0	0	0
1,10,06,10,96	10,36,60,08	54,10,48,64	0	0	0
0	20,03	0	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)			
12 . Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development-			
Voted	2,20,96,15,97	18,80,18,00	1,90,46,98,53
13 . Sports and Youth Welfare/ Art and Culture/ Tourism-			
Voted	5,94,38,42	2,55,08,00	4,09,38,82
14 . Health/ DMER/ AYUSH/ ESI/ FDA-			
Voted	73,55,65,54	19,58,29,00	62,98,23,07
Charged	20,00	0	5,31
15 . Labour/ Employment/ Skill Development and Industrial Training-			
Voted	20,09,45,21	73,20,10	11,83,24,96
16 . Welfare of SCs and BCs/ Social Justice and Empowerment/ Welfare of Ex-Servicemen-			
Voted	1,05,13,36,95	61,40,17	95,56,07,60
17 . Building and Roads/ Transport/ Civil Aviation-			
Voted	46,64,23,11	51,15,31,00	36,28,53,92
Charged	5,00	50,00,00	0
18 . Information and Publicity/ Electronics and Information Technology/ Printing and Stationery-			
Voted	5,29,72,14	1,90,50,00	3,05,83,82
Charged	31,98	0	15
19 . Irrigation/ Industries and Commerce/ MSME/ Supplies and Disposals/ Power and Renewable Energy/ Science and Technology-			
Voted	1,05,90,92,87	42,86,49,60	1,00,60,92,55
Charged	1,00	60,00,00	0

**Accounts - Contd.**

Expenditure-		Saving		Excess	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9
(₹ in thousand)					
10,07,25,53	30,49,17,44	8,72,92,47		0	0
1,88,84,49	1,84,99,60	66,23,51		0	0
14,24,39,33	10,57,42,47	5,33,89,67		0	0
0	14,69	0		0	0
37,19,59	8,26,20,25	36,00,51		0	0
11,66,36	9,57,29,35	49,73,81		0	0
46,11,62,87	10,35,69,19	5,03,68,13		0	0
28,69,80	5,00	21,30,20		0	0
1,70,22,00	2,23,88,32	20,28,00		0	0
0	31,83	0		0	0
21,54,20,18	5,30,00,32	21,32,29,42		0	0
4,37,61	1,00	55,62,39		0	0

**Summary of Appropriation**

Number and name of grant or appropriation	<u>Amount of grant or appropriation</u>		<u>Expenditure-</u>
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
20 . Urban Development (Town and Country Planning/ Urban Estates)/ Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development/ Development and Panchayats)/ Public Health Engineering Department-			
Voted	1,10,32,14,91	94,69,56,00	85,51,69,05
<i>Charged</i>	<i>40,00</i>	<i>0</i>	<i>5,56</i>
Total			
Voted	10,24,21,22,96	4,35,05,00,88	8,64,65,82,36
<i>Charged</i>	<i>2,14,85,62,23</i>	<i>5,36,98,20,92</i>	<i>2,03,87,44,88</i>
<b>Grand Total</b>	<b>12,39,06,85,19</b>	<b>9,72,03,21,80</b>	<b>10,68,53,27,24</b>

**Accounts - Contd.**

<u>Expenditure-</u>		<u>Saving</u>		<u>Excess</u>	
				(Actual excess)	
Capital	Revenue	Capital	Revenue	Capital	Revenue
5	6	7	8	9	
(₹ in thousand)					
23,99,55,56	24,80,45,86	70,70,00,44	0	0	
0	34,44	0	0	0	
2,53,80,63,24	1,59,55,40,60	1,81,24,37,64	0	0	
5,30,54,34,02	10,98,17,35	6,43,86,90	0	0	
<b>7,84,34,97,26</b>	<b>1,70,53,57,95</b>	<b>1,87,68,24,54</b>	<b>0</b>	<b>0</b>	

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Summary of Appropriation Accounts -Contd.

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No advance was drawn from the Contingency Fund during the year 2022-23.

There is no case of excess over the voted grant and charged appropriation during the year 2022-23.

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## Summary of Appropriation Accounts-Concl'd.

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 2022-23 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	2,03,87,44,88	5,30,54,34,02	8,64,65,82,36	2,53,80,63,24
<i>Deduct:-</i>				
Total of recoveries	0	0	4,47,06,10	1,12,86,68,38
Net total expenditure as shown in Statement No.11 of the Finance Accounts	2,03,87,44,88	5,30,54,34,02	8,60,18,76,26	1,40,93,94,86

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





## **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 2023, 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 2023 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 2023.

#### **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 Principal 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 Principal 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.

**Date: 17 NOV 2023**

**Place: New Delhi**



**(GIRISH CHANDRA MURMU)**

**Comptroller and Auditor General of India**



## Grant No. 1- VIDHAN SABHA

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

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	92,90,53	96,50,73	83,50,63	(-)13,00,10
Supplementary	3,60,20			

Amount surrendered during the year

(March 2023)

25,60,37

**Charged**

<i>Original</i>	<i>83,00</i>	<i>83,00</i>	<i>54,79</i>	<i>(-)28,21</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2023)

24,09

Notes and Comments :

**Revenue****Voted Grant**

(1) Against the available saving of ₹1,300.10 lakh, surrender of ₹2,560.37 lakh on 31 March 2023 proved unrealistic.

(2) In view of overall saving of ₹1,300.10 lakh, the supplementary grant of ₹360.20 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

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

## Grant No. 1- Contd.

**Defective Budgeting**

(4) A case of re-appropriation order issued by the Finance Department in which funds were surrendered by re-appropriation order on 31 March 2023 more than the actual saving that resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101-98- National E- Vidhan Application (NeVA)	O 853.53 R -512.82	340.71	344.04	(+) 3.33	Surrender of funds was due to less purchase of new computers and less repair. Reasons for the final excess of ₹3.33 lakh have not been intimated (September 2023).

(5) A case where supplementary grant was obtained excessively and reduced through re-appropriation on 31 March 2023 by the Finance Department that resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101-99- Establishment	O 2,300.00 S 99.00 R -1,235.49	1,163.51	2,420.46	(+)1,256.95	Surrender of funds was due to less receipt of demand from the department and less grants issued by the Ministers. Reasons for the final excess of ₹1,256.95 lakh have not been intimated (September 2023).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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.

## Grant No. 1- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-103-99- Establishment (98- Establishment Expenses)	O 6,087.00 S 261.20 R -762.06	5,586.14	5,586.13	(-) 0.01	Surrender of funds was mainly due to non filling up of vacant posts, less touring by the officers/officials, less purchase of office items, less receipt of leave travel concession claims and economy measures and offset by excess expenditure on arrears of dearness allowance.

**Charged Appropriation**

(7) Against the available saving of ₹28.21 lakh, an amount of ₹4.12 lakh remained unsurrendered.

**Defective Budgeting**

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101-99- Establishment	O 83.00 R -24.09	58.91	54.79	(-) 4.12	Surrender of funds was due to less touring by the officers/officials and non filling up of vacant posts. Reasons for the final saving of ₹4.12 lakh have not been intimated (September 2023).

## 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

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,85,66,00	1,91,76,00	1,70,79,87	(-)20,96,13
Supplementary	6,10,00			

Amount surrendered during the year

(March 2023) 21,18,48

#### Charged

Original	22,45,98	22,45,98	18,94,54	(-)3,51,44
Supplementary	..			

Amount surrendered during the year

(March 2023) 3,55,18

Notes and Comments :

### Revenue

#### Voted Grant

(1) Against the available saving of ₹2,096.13 lakh, surrender of ₹2,118.48 lakh on 31 March 2023 proved unrealistic.

(2) In view of overall saving of ₹2,096.13 lakh, the supplementary grant of ₹610 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

<b>Head</b>		<b>Total Grant (₹ in lakh)</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	<b>Remarks</b>
2013-51-108-Tour Expenses (51-Na)	O 110.00	54.74	54.74	..	Surrender of funds was due to less touring by the officers/officials.
	R -55.26				



## Grant No. 2 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-800-97- Performance Linked Outlay (PLO) of CSE - Chief Secretariat Establishment (CSE-PLO- REV)	O 50.00 R -50.00	..	..	..	Reason for the surrender of ₹50 lakh was not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 02/Re-appn. Order/2022-23/187- 188 dated 08.05.2023)

**Defective Budgeting**

(4) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
2013-51-800-98- Maintenance of Vehicle and running of Ministers Car Section	O 2,138.00 S 10.00 R -852.83	1,295.17	1,295.17	..	Surrender of funds was mainly due to less purchases and less repair works of new vehicles, non- filling up of vacant posts, less receipt of medical reimbursement and ex-gratia claims partly offset by excess payment of arrear of dearness allowance.

**Charged Appropriation**

(5) Against the available saving of ₹351.44 lakh, surrender of ₹355.18 lakh on 31 March 2023 proved unrealistic.

## Grant No. 2 - Contd.

(6) Saving occurred mainly under :-

Head			Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-103-99- Military Secretary and his establishment	<i>O</i> 356.00 <i>R</i> -81.35		274.65	274.65	..	Surrender of funds was mainly due to non filling up of vacant posts, non-purchases of offices items, economy measures in energy, less receipts of leave travel concession claims and less touring by the officers/officials partly offset by excess payment of arrear of dearness allowance.
2012-03-105-99- Medical Facilities to the Governor and his family and staff	<i>O</i> 94.98 <i>R</i> -20.32		74.66	74.66	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchases of offices items, less touring by the officers/officials and non-receipt of medical reimbursement claims.

## Grant No. 2 - Concl'd.

**Defective Budgeting**

(7) A case of re-appropriation order issued by the Finance Department in which funds were surrendered more than saving that resulted in excess expenditure is discussed below:-

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> 1,101.00 <i>R</i> -252.95	848.05	851.79	(+)3.74	Surrender of funds was mainly due to less repair of building, non-filling up of vacant posts, less engagement of contractual staff, non-finalisation of computer purchases/tender process and less touring by the officers/officials. Reasons for the final excess of ₹3.74 lakh have not been intimated (September 2023).

### Grant No. 3 - GENERAL ADMINISTRATION/ ELECTIONS

**(Major Heads-2015-Elections, 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

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	7,67,02,98	9,43,26,48	5,89,59,99	(-) 3,53,66,49
Supplementary	1,76,23,50			

Amount surrendered during the year

(March 2023) 3,54,00,86

##### Charged

Original	52,35,00	52,55,00	31,40,03	(-) 21,14,97
Supplementary	20,00			

Amount surrendered during the year

(March 2023) 21,14,98

#### Capital

##### Voted

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	11,76,00	18,76,00	11,48,25	(-) 7,27,75
Supplementary	7,00,00			

Amount surrendered during the year

(March 2023) 1,41,43

#### Revenue

##### Voted Grant

(1) Against the available saving of ₹35,366.49 lakh, surrender of ₹35,400.86 lakh on 31 March 2023 proved unrealistic.

**Grant No. 3 - Contd.**

(2) In view of overall saving of ₹35,366.49 lakh, the supplementary grant of ₹17,623.50 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up 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
2015-51-101-99- Head Quarter Staff for conduct of Panchayat Elections	O 3,859.30 R -2,563.55	1,295.75	1,295.75	..	Reasons for the surrender of ₹2,563.55 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.03/ Re-appn. Order/22-23/185-186 dated 08-05-2023).
2015-51-103-98- Printing of Electoral Rolls	O 150.00 R -79.50	70.50	70.50	..	Reasons for the surrender of ₹79.50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.03 /Re-appn. Order/22-23/185-186 dated 08-05-2023)/.

## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-103-99- Preparation of Electoral Rolls	O 2,995.50 R -585.95	2,409.55	2,409.55	..	Surrender of funds was mainly due to less engagement of professional/ special services and other reasons are not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 03/Re-appn. Order/22-23/185-186 dated 08-05-2023).
2015-51-105-98- Bye Elections	O 147.00 R -147.00	..	..	..	Surrender of entire provision was due to no expenditure on election and no touring by the officers/officials.
2015-51-105-99- General Elections	O 94.00 R -84.85	9.15	9.15	..	Surrender of funds was mainly due to non-receipt of honorarium claims, non-conduction of election in the State and no touring by the officers/ officials.
2015-51-106-99- General Elections	O 77.00 R -61.75	15.25	15.25	..	Surrender of funds was due to non-receipt of honorarium claims and no touring by the officer/ officials.

## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-111-99- Maintenance of Electronic Voting Machines	O      50.00 R      -50.00	..	..	..	Surrender of entire provision was due to no maintenance work has been done.
2052-51-090-89- Establishment of Department of Foreign Cooperation	O      558.00 R      -345.44	212.56	212.56	..	Surrender of funds was mainly due to less purchase of computer/ accessories, less purchase of office items, non-engagement of regular staff and non-hiring of rented building offset by excess on more engagement of contractual staff and more advertisement.
2052-51-090-91- Implementation of Recommendation of Haryana Governance Reform Authority (HGRA) by Chief Secretary	O      20.00 R      -20.00	..	..	..	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 938.50 R -149.90	788.60	788.60	..	Surrender of funds was mainly due to non-filling up of vacant posts, no training programme conducted/ scheduled, less receipt of ex-gratia claims and less purchase of office items partly offset by excess on payment of pending dearness allowance arrear and more purchase/ repair of vehicles.
2052-51-090-96- Maintenance of V.I.P's Aircraft	O 1,825.30 R -417.89	1,407.41	1,407.41	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase of office items and less receipt of travel expense claims.
2052-51-090-97- Home Department	O 890.00 R -266.97	623.03	623.03	..	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of computer/ accessories.
2052-51-090-98- Finance Department	O 1,442.00 R -272.51	1,169.49	1,169.49	..	Surrender of funds was mainly due to non-filling up of vacant posts.



## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-99- Chief Secretary (97- Establishment Expenses of Haryana Bhawan, New Delhi)	O 366.50 R -94.54	271.96	271.96	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less purchase of office items offset by excess on more touring by the officers/officials.
2052-51-190-96- Drone Imaging and Information System of Haryana Limited (DRIISHYA)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from Drone Imaging and Information Service of Haryana (DRIISHYA).
2052-51-190-99- Authority for Citizen Resources Information Depository (ACRID)	O 3,500.00 R -2,650.00	850.00	850.00	..	Reasons for the surrender of ₹2,650 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 03/Re-appn. Order 22-23/185-186 dated 08-05-2023. 22.04.2022).

## Grant No. 3 - Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2062-51-104-98- Enquiry Officer, Vigilance	O	136.47	115.10	115.10	..	Surrender of funds was mainly due to non-filling up of vacant posts, less touring by the officers/ officials and less purchase of office items offset by excess on payment of enhancement of dearness allowance rate.
	R	-21.37				
2070-51-003-98- Haryana Institute of Public Administration (98- Establishment Expenses)	O	8,001.00	3,996.03	3,996.03	..	Reasons for the surrender of ₹4,004.97 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 03/Re-appn. Order 22-23/185-186 dated 08-05-2023).
	R	-4,004.97				
2070-51-105-93- Haryana State Administrative Tribunal	O	140.00	33.71	33.71	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, less purchase of office items and non-engagement of professional staff.
	R	-106.29				

## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-105-97- Enquiry Commission (93-Claim Commissioner Haryana)	O 51.00 R -48.31	2.69	2.69	..	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts and adoption of economy measures.
2070-51-105-98- Lok Ayukt In the Haryana State (98- Establishment Expenses)	O 645.00 R -198.99	446.01	446.01	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less purchase/ repair of vehicles offset by excess on payment of pending arrear of dearness allowance rate and more receipt of medical reimbursement & leave travel concession claims.
2070-51-115-79- PWD (B&R) Rest House Panchkula	O 403.60 R -301.91	101.69	101.69	..	Surrender of funds was mainly due to less hospitality/ entertainment functions organized, 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
2070-51-115-81- State Guest House Chankya Puri New Delhi	O	107.00	83.76	83.76	..	Surrender of funds was mainly due to less engagement of contractual staff and daily wagers, non filling up vacant posts and non-receipt of leave travel concession claims offset by excess on more receipt of medical reimbursement claims.
	R	-23.24				
2070-51-115-82- New Sectt. Canteen Sector- 17, Chandigarh	O	383.60	283.90	283.90	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of daily wagers, less receipt of ex-gratia claims and less hospitality/entertainment functions organized.
	R	-99.70				
2070-51-115-88- Expenditure on running Shakti Bhawan Canteen Panchkula	O	165.00	94.89	94.89	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims and less receipt of medical reimbursement claims.
	R	-70.11				

## 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 212.50 R -69.01	143.49	143.49	..	Surrender of funds was mainly due to less training programme conducted, non-filling up of vacant posts, less engagement of contractual staff, less receipt of medical reimbursement claims and less purchase of computer/ accessories.
2070-51-115-95- Expenditure on various Committee meetings	O 200.00 R -186.31	13.69	13.69	..	Surrender of funds was mainly due to less meetings held.
2070-51-115-96- Expenditure on running of Cafeteria in Haryana Bhawan, Delhi	O 472.00 R -71.94	400.06	400.06	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less hospitality/ entertainment functions organized, less engagement of contractual staff and less receipt of ex-gratia claims offset by excess on more purchase/ repair of vehicles and payment of pending arrear of dearness allowance.

## Grant No. 3 - Contd.

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 R	412.50 -74.45	338.05	338.05	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of daily wagers, less receipt of ex-gratia claims and non-receipt of leave travel concession claims.
2070-51-115-99- Haryana Niwas Sec-3, CHD	O R	897.50 -135.83	761.67	761.67	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items, less miscellaneous expenditure, less engagement of daily wagers and less consumption of electricity offset by excess on more receipt of medical reimbursement claims and payment of pending arrear of dearness allowance.
2070-51-190-99- Second Haryana State Law Commission	O R	350.00 -297.36	52.64	52.64	..	Surrender of funds was due to less receipt of demand from department for release of funds and closure of commission.

## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-800-96- State Information Commission Haryana (98- Establishment Expenses)	O 1,761.00 R -935.12	825.88	825.88	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of new vehicles and less repair work, less engagement of contractual staff and less purchase of office items.
2251-51-090-99- Civil Secretariat	O 1,158.00 R -206.27	951.73	951.73	..	Surrender of funds was mainly due to non-filling up of vacant posts.
3451-51-090-99- Civil Secretariat	O 616.00 R -141.60	474.40	474.40	..	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of office items.

(4) Excess 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 1,616.00 R 375.19	1,991.19	1,991.19	..	Augmentation of provision through re-appropriation was mainly to cover more expenditure on panchayat election and more engagement of contractual staff.

## Grant No. 3 - 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 (51-Na)	O 81.00 R 29.10	110.10	110.10	..	Augmentation of provision through re-appropriation was to cover more expenditure on election.
2052-51-090-88- Citizen Resources information Department (Nagrik Sansadhan Suchna Vibhag)	O 1,550.00 R 2,382.65	3,932.65	3,932.65	..	Augmentation of provision through re-appropriation was to cover payment of team leads of local committees.

**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 2023 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
2052-51-090-90- Performance Linked Outlay (PLO) for Chief Secretary Office/ Establishment (CSE-PLO- REV)	O 200.00 S 10,100.00 R -10,300.00	..	..	..	Surrender of entire provision was due to less receipt of demands from the department for providing additional funds.



**Grant No. 3 - Contd.**

(6) Five cases of re-appropriation orders issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-102-99- Headquarter Staff	O 584.10 R -122.23	461.87	463.08	(+) 1.21	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less purchase of office items. Reasons for the final excess of ₹1.21 lakh have not been intimated (September 2023).
2015-51-106-98- Bye Elections	O 250.00 R -202.25	47.75	80.49	(+) 32.74	Surrender of funds was due to less expenditure on election and less touring by the officers/ officials. Reasons for the final excess of ₹32.74 lakh have not been intimated (September 2023).

## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-99- Chief Secretary (98- Establishment Expenses)	O 13,696.00 R -2,098.36	11,597.64	11,597.77	(+) 0.13	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, no training programme conducted, less payment of electricity and less engagement of professional services. Reasons for the final excess of ₹0.13 lakh have not been intimated (September 2023).
2070-51-003-96- Training for Senior Officers in Haryana State	O 50.00 R -35.82	14.18	14.26	(+) 0.08	Surrender of funds was mainly due to less training programme conducted and less purchase of computer/ accessories. Reasons for the final excess of ₹0.08 lakh have not been intimated (September 2023).

## Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-800-93- Haryana Right to Service Commission	O 274.50 R -112.04	162.46	162.75	(+) 0.29	Surrender of funds was mainly due to less purchase of new vehicles, less engagement of staff under outsourcing policy, non-filling up of vacant posts and less purchase of new computers & less repair. Reasons for the final excess of ₹0.29 lakh have not been intimated (September 2023).

(7) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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 Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-103-99- Establishment	O 15,247.50 S 7,523.50 R -9,599.42	13,171.58	13,171.59	(+) 0.01	Surrender of funds was mainly due to non-conducting of the exam, non-finalization of the tender process and non-filling up of vacant posts.

**Grant No. 3 - Contd.**

(8) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount was surrendered less than the actual saving that resulted in amount remained unsurrendered, is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-80- PWD (B&R) Rest House Gurugram	O 375.00 R -333.45	41.55	41.29	(-) 0.26	Surrender of funds was mainly due to less engagement of contractual staff, less hospitality/entertainment functions organized and non-filling up of vacant posts. Reasons for the final saving of ₹0.26 lakh have not been intimated (September 2023).

***Charged Appropriation***

(9) Saving occurred mainly 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 200.00 R -200.00	..	..	..	Surrender of entire provision was due to less receipt of demands from the department for providing additional funds.

**Grant No. 3 - Contd.****Defective Budgeting**

(10) In one case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by Finance Department as discussed below: There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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 Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-102-99- Establishment (98- Establishment Expenses)	O 5,035.00 S 20.00 R -1,914.98	3,140.02	3,140.03	(+) 0.01	Surrender of funds was mainly due to less engagement of staff under outsourcing policy, non-filling up of vacant posts and less purchase of office items.

**Capital****Voted Grant**

(11) Of the ultimate saving of ₹727.75 lakh, an amount of ₹586.32 lakh remained unsurrendered.

(12) In view of overall saving of ₹727.75 lakh, the supplementary grant of ₹700 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

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 50.00 R -42.12	7.88	7.88	..	Surrender of funds was due to no construction work done.
4059-01-051-70- Construction of Office Building of Haryana State Information Commission	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-finalization of tender process.

**Grant No. 3 - Concl.****Defective Budgeting**

(14) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance department. There was no need for obtaining the supplementary grant as there was no expenditure booked in this case. Subsequently, the entire budget provision and supplementary grant 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
4059-01-051-62- Purchase of Land and Construction of Building for Lokayukt	O 500.00 S 30.00 R -530.00	..	..	..	Surrender of entire provision was due to no construction work done.

(15) A case of re-appropriation order issued by the Finance Department in which funds were augmented through re-appropriation injudiciously, which remained unutilized is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-59- Purchase of Land for Right to Service Commission	O 1.00 S 670.00 R 555.68	1,226.68	626.68	(-) 600.00	Augmentation of provision through re-appropriation was to meet the expenditure on account of increase cost of land/fee. Reasons for the final saving of ₹600 lakh have not been intimated (September 2023).

### Grant No. 4 - REVENUE/ EXCISE AND TAXATION

**(Major Heads-2029-Land Revenue, 2030-Stamp and Registration, 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-, 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	24,16,83,52	24,16,83,52	18,09,54,23	(-)6,07,29,29
Supplementary	..			

Amount surrendered during the year

(March 2023)

13,56,58,33

#### Capital

##### Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,35,00,00	2,35,00,00	1,87,09,17	(-) 47,90,83
Supplementary	..			

Amount surrendered during the year

(March 2023)

55,03,93

*Notes and Comments :*

#### Revenue

##### Voted Grant

(1) Against the available saving of ₹60,729.29 lakh, surrender of ₹1,35,658.33 lakh on 31 March 2023 proved unrealistic.

## Grant No. 4- Contd.

(2) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-001-99-Audit of Land Revenue and Taccavi	O 77.40 R -29.95	47.45	47.45	..	Surrender of funds was mainly due to non-filling up of vacant post, less claims received and less purchase of office items.
2029-51-800-97-Construction of New Patwar Khana	O 3,500.00 R -2,004.59	1,495.41	1,495.41	..	Surrender of funds was due to less maintenance /repair of building.
2039-51-001-97-Provision for Police Staff posted in Excise and Taxation Department	O 520.00 R -304.68	215.32	215.32	..	Surrender of funds was mainly due to non-filling up of vacant post and less claims received .
2039-51-001-99-Headquarter Staff (including Excise Bureau)	O 61.80 R -36.25	25.55	25.55	..	Surrender of funds was mainly due to non-filling up of vacant post, less purchase of office items and less claims received .
2040-51-001-99-Headquarter Staff (96-Tax Research Unit) (TRU)	O 200.00 R -96.73	103.27	103.27	..	Surrender of funds was due to less receipt of claims for research and development.



## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2045-51-104- 99-Taxes & Duties	O	247.50	212.05	212.05	..	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of leave travel concession claims, less purchase of office items, less purchase of new vehicles/less repair works, less consumption of electricity and non finalization of IT project.
	R	-35.45				
2052-51-099- 95-Setting up of Trader Welfare Board	O	53.40	14.61	14.61	..	Surrender of funds was mainly due to non-filling up of vacant post, less purchase of office items, less payment of dearness allowance arrear and non-receipt of medical reimbursement and honorarium claims.
	R	-38.79				
2052-51-099- 96-Setting up of Haryana Tax Tribunal	O	213.50	184.58	184.58	..	Surrender of funds was mainly due to non-filling up of vacant post, less engagement of contractual staff, less purchase of office items and non-receipt of ex-gratia claims offset on excess on payment of dearness allowance and more receipt of leave travel concession claims.
	R	-28.92				

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-800-99- Expenditure on the sale of surplus rural evacuee properties (98- Establishment Expenses)	O	466.20	399.51	399.51	..	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of medical reimbursement claims and less purchase of office items offset by excess on payment of dearness allowance arrear.
	R	-66.69				
2235-01-202-98-Land Record Staff and Directory of Allotment	O	84.85	54.59	54.59	..	Surrender of funds was mainly due to non-filling up of vacant post, less payment of dearness allowance arrear, less receipt of medical reimbursement & leave travel concession claims and non-finalization of eligible employees for honorarium.
	R	-30.26				
2245-01-101-98-Supply of seeds, fertilizers and agricultural implements	O	300.00	..	..	..	Surrender of entire provision was due to no drought like situation in the state.
	R	-300.00				
2245-01-102-Drinking Water Supply (51-Na)	O	100.00	..	..	..	Surrender of entire provision was due to no drought like situation in the state.
	R	-100.00				

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-01-104- Supply of Fodder (51-Na)	O	100.00	..	..	..	Surrender of entire provision was due to less supply of fodder.
	R	-100.00				
2245-01-105- Veterinary Care (51-Na)	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-100.00				
2245-01-282- Public Health (51-Na)	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-100.00				
2245-02-101- 99-Food & Clothing	O	20.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-20.00				
2245-02-102- Drinking Water Supply (51-Na)	O	50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-50.00				
2245-02-104- Supply of Fodder (51-Na)	O	50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-50.00				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-105- Veterinary Care (51-Na)	O      50.00 R      -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2245-02-106- Repair and Restoration of Damaged Roads and Bridges (51-Na)	O      50.00 R      -50.00	..	..	..	Surrender of entire provision was due to non-repair of damaged roads and bridges.
2245-02-110- Assistance for repairs and restoration of damaged water supply, drainage and sewerage works (51-Na)	O      50.00 R      -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for repair of damaged water supply during the year 2022-23.
2245-02-111- Ex-gratia payments to bereaved families (51-Na)	O      200.00 R      -200.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2245-02-114- Assistance to Farmers for purchase of Agricultural inputs (51-Na)	O      400.00 R      -400.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for purchase of equipment during the year 2022-23.

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-116- Assistance to Farmers for repairs of damaged tube -wells, pump sets etc. (51-Na)	O	50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for repair of tube wells/pumps during the year 2022-23.
	R	-50.00				
2245-02-122- Repairs and restoration of damaged irrigation and flood control works (51-Na)	O	50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-50.00				
2245-02-193- Assistance to Local bodies and other non- Government Bodies / Institutions (51-Na)	O	50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-50.00				
2245-80-001- 95- Performance Linked Outlay (PLO) for Revenue (FCR- POL-REV)	O	50.00	..	..	..	Reasons for the surrender of ₹50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 04/Re-appn. Order 22-23/189-190 dated 08-05-2023.)
	R	-50.00				

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-001-99- Headquarters Staff	O	107.95	61.88	61.88	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training programme, less engagement of contractual staff and less receipt of leave travel claims.
	R	-46.07				
2245-80-800-97-Purchase of Srikies/ tents	O	230.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-230.00				
2506-51-102-98- Consolidation of Holding	O	1,537.00	1,280.30	1,280.30	..	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily wages, less receipt of ex-gratia & medical reimbursement claims and less engagement of contractual staff.
	R	-256.70				
2506-51-103-98-Haryana Land Records Modernisation Programme (99-Survey / Resurvey and Updation of Survey and Settlement Records	O	1,087.00	33.16	33.16	..	Surrender of funds was mainly due to less purchase of office items, less engagement of contractual staff and non-appointment of apprenticeship candidates.
	R	-1,053.84				

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2506-51-103-99-National Land Records Modernization Programme (97-Computerisation of Registration)	O	67.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-67.00				
2506-51-103-99-National Land Records Modernization Programme (98-Survey/resurvey and Modern Record Rooms)	O	800.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-800.00				
2506-51-103-99-National Land Records Modernization Programme (99-Computerization of Land Records)	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-100.00				
2705-51-102-99-Grant -in - Aid for Development of Shivalik Area	O	1,200.00	480.00	480.00	..	Surrender of funds was due to less receipt of demand of grant-in-aid under the scheme.
	R	-720.00				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-789-98-Grant in Aid for Development of Scheduled Castes of Shivalik Area	O 180.00 R -108.00	72.00	72.00	..	Surrender of funds was due to less receipt of demand of grant-in-aid under the scheme.
2705-51-789-99-Grant in Aid for the Integrated Development of Scheduled Castes of Mewat Area	O 100.00 R -52.75	47.25	47.25	..	Surrender of funds was due to less receipt of demand under grant-in-aid under the scheme.
3454-02-110-99-Gazetteers	O 358.00 R -122.74	235.26	235.26	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training programme, less purchase of office items and non-receipt of ex-gratia claims.

**Defective Budgeting**

(3) Two cases of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted in, an amount remained unsundered are discussed on next page.



## Grant No. 4- Contd.

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	15.32	15.15	(-) 0.17	Surrender of funds was mainly due to non-filling up of vacant posts, non-finalization of eligible employees for honorarium, non-receipt of leave travel concession claims and less purchase of office items. Reasons for the final saving of ₹0.17 lakh have not been intimated (September 2023).
	R	-64.68				
2045-51-103-99-Electrical Inspectorate	O	808.00	662.39	656.68	(-)5.71	Surrender of funds was mainly due to non-finalization of IT project, less purchase of office items, less receipt of travel expenses and less receipt of medical reimbursement claims. Reasons for the final saving of ₹5.71 lakh have not been intimated (September 2023).
	R	-145.61				

**Grant No. 4- Contd.**

(4) The following re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered through re-appropriation order more than the actual saving that resulted in excess expenditure, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103- 98-District staff (98- Establishment Expenses)	O 41,795.30  R -17,760.14	24,035.16	24,047.21	(+)12.05	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of medical reimbursement claims, less appointment of apprenticeship candidate, non-finalization of eligible employees and less purchase of office items offset by excess expenditure on payment of enhanced dearness allowance. Reasons for the final excess of ₹12.05 lakh have not been intimated (September 2023).

## 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	269.65	226.61	227.00	(+)0.39	Surrender of funds mainly due to non-filling up of vacant post, less claims received, less deployment of daily paid labour, non-conduction of training programmes and less purchase of office items offset by excess expenditure due to more employment of apprenticeship candidates. Reasons for the final excess of ₹0.39 lakh have not been intimated (September 2023).
	R	-43.04				
2030-01-101- Cost of Stamps (51-Na)	O	1.00	0.10	25.66	(+)25.56	Surrender of funds was due to non-finalization of the proposal of department. Reasons for the final excess of ₹25.56 lakh have not been intimated (September 2023).
	R	-0.90				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001- 98-District Staff	O 11,987.00 R -2,550.67	9,436.33	9,439.13	(+)2.80	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of leave travel concession claims, non-conduction of training programme, less purchase of new vehicles and less repair and less purchase of office items offset by excess expenditure on payment of enhanced dearness allowance and more engagement of contractual staff. Reasons for the final excess of ₹2.80 lakh have not been intimated (September 2023).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-093-99- Establishment	O 28,723.00 R -8,594.90	20,128.10	24,025.52	(+)3,897.42	Surrender of funds was mainly due to non-filling up of vacant post, less engagement of contractual staff, less receipt of medical reimbursement & ex-gratia claims, less payment of energy bills and less purchase of office items. Reasons for the final excess of ₹3,897.42 lakh have not been intimated (September 2023).
2053-51-094-98-Copying Agency Establishment	O 283.52 R -129.81	153.71	156.68	(+) 2.97	Surrender of funds was mainly due to non-filling up of vacant post, conduction of less training programme and less receipt of leave travel concession claims. Reasons for the final excess of ₹2.97 lakh have not been intimated (September 2023).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-094- 99-Sub- Divisional Establishment	O    4,023.20  R    -1,785.58	2,237.62	3,118.15	(+) 880.53	Surrender of funds was mainly due to non-filling up of vacant post, less payment of energy bills, adoption of economy measures, less purchase of new vehicles, less repair of vehicles and less receipt of medical reimbursement claims. Reasons for the final excess of ₹880.53 lakh have not been intimated (September 2023).
2053-51-101- 99- Establishment	O    1,913.65  R    -482.12	1,431.53	1,657.54	(+)226.01	Surrender of funds was mainly due to non-filling up of vacant post, less purchase of office items, non-finalization of rent deed, less purchase of new vehicles and less repair works and less engagement of contractual staff . Reasons for the final excess of ₹226.01 lakh have not been intimated (September 2023).

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-01-202-99- Establishment Charges and Rehabilitation Schemes District and Revenue Staff	O	391.50	180.30	180.63	(+)0.33	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of ex-gratia claims and medical reimbursement claims. Reasons for the final excess of ₹0.33 lakh have not been intimated (September 2023).
	R	-211.20				
2245-02-800- Other expenditure (51-Na)	O	70.00	0.65	3.52	(+)2.87	Surrender of funds was due to adoption of economy measure in the scheme. Reasons for the final excess of ₹2.87 lakh have not been intimated (September 2023).
	R	-69.35				
2245-05-101-98-Scheme for Capacity Building under State Disaster Response Fund (SDRF)	O	180.00	5.76	7.98	(+)2.22	Surrender of funds was due to less purchase of equipments. Reasons for the final excess of ₹2.22 lakh have not been intimated (September 2023).
	R	-174.24				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-05-101-99-State and Centre Contribution	O 68,800.00 R -56,010.92	12,789.08	55,040.00	(+)42,250.92	Surrender of funds was due to less fund received by the Government of India. Reasons for the final excess of ₹42,250.92 lakh have not been intimated (September 2023).
2245-80-001-98-District Staff	O 168.50 R -99.23	69.27	125.63	(+)56.36	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, less receipt of leave travel and medical reimbursement claims. Reasons for the final excess of ₹56.36 lakh have not been intimated (September 2023).



## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3475-51-201-99-Agrarian Reforms Revenue	O 734.00 R -478.34	255.66	281.93	(+)26.27	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance arrear, less receipt of medical reimbursement, leave travel concession and ex-gratia claims. Reasons for the final excess of ₹26.27 lakh have not been intimated (September 2023).

(5) The cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately, are discussed as follows:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-02-101-99-Checking Staff	O 800.00 R -800.00	..	20.90	(+)20.90	Surrender of funds was due to non-finalization the proposal of department. Reasons for the final excess of ₹20.90 lakh have not been intimated (September 2023).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2030-02-102-99-Checking Staff	O 40.00 R -40.00	..	678.30	(+)678.30	Surrender of funds was due to non-implementation of the scheme. Reasons for the final excess of ₹678.30 lakh have not been intimated (September 2023).
2053-51-093-98-Provision for law and orders for Deputy Commissioners in the state	O 100.00 R -100.00	..	86.60	(+) 86.60	Surrender of funds was due to less receipt of claims under other charges. Reasons for the final excess of ₹86.60 lakh have not been intimated (September 2023).
2075-51-101-Pension in lieu of resumed Jagirs, Lands, territories etc. (51-Na)	O 30.30 R -30.30	..	22.46	(+)22.46	Surrender of funds was due to less office expenses and economy measures in other charges. Reasons for the final excess of ₹22.46 lakh have not been intimated (September 2023).

## 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 90.00 R -90.00	..	3.82	(+)3.82	Surrender of funds was due to adoption of economy measures in the scheme. Reasons for the final excess of ₹3.82 lakh have not been intimated (September 2023).
2245-02-101-97-Supply of seeds, fertilizers and agriculture implements	O 3,500.00 R -3,500.00	..	9,804.03	(+)9,804.03	Surrender of funds was due to less supplies of seeds. Reasons for the final excess of ₹9,804.03 lakh have not been intimated (September 2023).
2245-02-101-98-Supply of Medicines	O 7,000.00 R -7,000.00	..	3.27	(+)3.27	Surrender of funds was due to less supply of medicine. Reasons for the final excess of ₹3.27 lakh have not been intimated (September 2023).

## Grant No. 4- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-113- Assistance for repairs / reconstruction of Houses (51-Na)	O	50.00	..	1.82	(+)1.82	Reasons for the surrender of ₹50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 04/Re-appn. Order 22-23/189-190 dated 08-05-2023.) Reasons for the final excess of ₹1.82 lakh have not been intimated (September 2023).
	R	-50.00				
2245-02-117- Assistance to Farmers for purchase of live stock (51-Na)	O	50.00	..	0.81	(+)0.81	Surrender of funds was due to non- receipt of demand for purchase of livestock. Reasons for the final excess of ₹0.81 lakh have not been intimated (September 2023).
	R	-50.00				

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-282-98-Public Health	O 100.00 R -100.00	..	104.67	(+)104.67	Surrender of funds was due to less receipt of claims under other charges. Reasons for the final excess of ₹104.67 lakh have not been intimated (September 2023).
2245-02-282-99-Dewatering Operation	O 1,000.00 R -1,000.00	..	70.54	(+)70.54	Surrender of funds was due to less receipt of contribution claims. Reasons for the final excess of ₹70.54 lakh have not been intimated (September 2023).
2245-06-101-99-Cash Doles for Earthquake	O 500.00 R -500.00	..	0.70	(+)0.70	Surrender of funds was due to no damages was occurred due to earthquake during the year 2022-23. Reasons for the final excess of ₹0.70 lakh have not been intimated (September 2023).

## Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-800-96-Cash Doles for Pest Attack/ Landslide/ Cloud Burst etc.	O 20,000.00 R -20,000.00	..	14,817.09	(+)14,817.09	Surrender of funds was due to less pest attack during the financial year 2022-23. Reasons for the final excess of ₹14,817.09 lakh have not been intimated (September 2023).
2245-80-800-98-Relief to fire sufferer	O 300.00 R -300.00	..	125.13	(+)125.13	Surrender of funds was due to less fire incidents were reported during the year 2022-23. Reasons for the final excess of ₹125.13 lakh have not been intimated (September 2023).
2245-80-800-99-Hail Storm/cold wave/frost Relief	O 5,000.00 R -5,000.00	..	1,708.92	(+)1,708.92	Surrender of funds was due to no major hailstorm damage to crops during the year 2022-23. Reasons for the final excess of ₹1,708.92 lakh have not been intimated (September 2023).

**Grant No. 4- Contd.**

(6) The following case of re-appropriation order issued by Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure, resulting in excess expenditure, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001-99-Headquarter Staff (98-Establishment Expense)	O 6,530.00 R 771.47	7,301.47	7,391.21	(+)89.74	Augmentation of provision through re-appropriation was mainly due to more engagement of computer staff under outsourcing policy, more purchase/ repair works of new vehicles and office items partly offset by saving due to non-filling up of vacant posts, less receipt of leave travel concession and petrol, oil & lubricants claims and non-conduction of training programme. Reasons for the final excess of ₹89.74 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

(7) Against the available saving of ₹4,790.83 lakh, surrender of ₹5,503.93 lakh on 31 March 2023 proved unrealistic.

**Grant No. 4- Contd.**

(8) The following case of re-appropriation order issued by Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was less than the actual saving that resulted in, an amount remained unsundered, which indicates that re-appropriation order were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-97-Excise and Taxation	O 2,500.00 R -315.03	2,184.97	1,984.10	(-)200.87	Surrender of funds was due to less construction work/repair of buildings. Reasons for the final saving of ₹200.87 lakh have not been intimated (September 2023).

(9) The following cases of re-appropriation order issued by Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was more than the actual saving that resulted in, incurring of excess expenditure, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-99-District Administration	O 16,000.00 R -2,336.29	13,663.71	14,277.92	(+)614.21	Surrender of funds was due to less receipt of compensation claims and less construction work/repair of buildings. Reasons for the final excess of ₹614.21 lakh have not been intimated (September 2023).



**Grant No. 4- Concl.**

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-98-District Administration	O 5,000.00 R -2,852.61	2,147.39	2,447.14	(+)299.75	Surrender of funds was due to less construction work/repair of buildings. Reasons for the final excess of ₹299.75 lakh have not been intimated (September 2023).

**(10) 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-"Calamity Relief Fund" is operative from the year 1990-91. The contribution is in the ratio of 75:25 to be made to the Fund 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/ Excise and Taxation" and subsequently transferred to the Fund before the close of the account of the year.

By taking into account the opening balance of ₹4,23,406.29 lakh as on 1 April 2022 and credit of ₹89,999.91 lakh (State contribution: ₹55,040 lakh, deposit of unspent balance of ₹5,181.97 lakh and interest accrued on investment of ₹29,777.94 lakh) expenditure met from State Disaster Response Fund ₹13,738.49 lakh, the balance in the fund on 31 March 2023 is ₹4,99,667.71 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 2022-23.

**Grant No. 5 - HOME/ PRISONS/ HOME GUARD AND CIVIL DEFENCE/  
ADMINISTRATION OF JUSTICE (HIGH COURT/ PROSECUTION/ AGOT/ LEGAL  
SERVICE AUTHORITY)**

**(Major Heads-2014-Administration of Justice, 2055-Police, 2056-Jails, 2070-Other Administrative Services, 4055-Capital Outlay on Police, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)**

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	75,03,92,30	81,71,96,30	<b>67,00,69,49</b>	<b>(-)14,71,26,81</b>
Supplementary	6,68,04,00			

Amount surrendered during the year

(March 2023)

15,91,14,85

**Charged**

Original	1,84,33,81	2,44,43,38	<b>2,39,76,09</b>	<b>(-)4,67,29</b>
Supplementary	60,09,57			

Amount surrendered during the year

(March 2023)

4,72,29

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	4,35,00,00	4,35,00,00	<b>2,84,94,54</b>	<b>(-)1,50,05,46</b>
Supplementary	..			

Amount surrendered during the year

(March 2023)

1,94,27,61

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹1,47,126.81 lakh, surrender of ₹1,59,114.85 lakh on 31 March 2023 proved unrealistic and excessive.

**Grant No. 5- Contd.**

(2) In view of overall saving of ₹1,47,126.81 lakh, the supplementary grant of ₹66,804 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up 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
2014-51-102-96- Performance Linked Outlay (PLO) of PHC-High Court (PHC-PLO-REV)	O 10,000.00 R -10,000.00	..	..	..	Reasons for the surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 05/Re-appn. Order 22-23/ 168-69 dated 08-05-2023).
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.
2014-51-105-98-Process-serving Establishment District and Sessions Judges Courts	O 238.50 R -38.68	199.82	199.82	..	Reasons for the surrender of ₹38.68 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.05/Re-appn. Order 22-23/ 594 dated 06-07-2023).

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-94-State Legal Aid Fund	O	150.00	109.34	109.34	..	Surrender of funds was due to less receipt of claims under the scheme.
	R	-40.66				
2014-51-114-98-Director of Prosecution (97-Training of Public Prosecutors)	O	200.00	4.91	4.91	..	Surrender of funds was due to less conduction of training programmes.
	R	-195.09				
2014-51-114-99-Advocate General (98-Establishment Expenses)	O	6,411.51	5,322.26	5,322.26	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less conduction of training programmes.
	R	-1,089.25				
2055-51-109-95-Haryana State Emergency Response System	O	1,000.00	..	..	..	Surrender of entire provision was due to non-release of funds during the financial year 2022-23.
	R	-1,000.00				
2055-51-109-96-Haryana Cadet Corps	O	250.00	..	..	..	Surrender of entire provision was due to non-receipt of funds during the financial year 2022-23.
	R	-250.00				

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-97-Special Mahila Police Volunteers	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of funds during the financial year 2022-23.
2055-51-114-96-Crime and Criminal Tracking Network and System (CCTNS) Renamed as Nirbhya/Cyber Crime Prevention against Women and Children (CCPWC). Assistance to State for Narcotics	O 1,010.00 R -619.55	390.45	390.45	..	Surrender of funds was due to non-receipt of funds under the scheme.
2055-51-116-98-Regional Forensic Science Laboratory Staff	O 600.00 R -283.71	316.29	316.29	..	Reasons for the surrender of ₹283.71 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No.05/ Re-appn. order 22-23/ 168-69 dated 08-05-2023).

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-118-99-State Emergency Assistance Discretionary Scheme for Maintaining Law and Order	O      50.00 R      -50.00	..	..	..	Surrender of entire provision was due to non-receipt of demand.
2056-51-102-98-District Jails	O      257.80 R      -57.48	200.32	200.32	..	Surrender of funds was mainly due to non-filling up of vacant posts and less expenditure incurred on material & supply offset by excess due to payment of enhanced dearness allowance and purchasing of new machinery for establishing factories at various jails.
2070-51-106-99-Direction and Administration	O      392.11 R      -93.04	299.07	299.07	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession/ medical reimbursement & ex-gratia claims offset by excess due to payment of enhanced dearness allowance.

## Grant No. 5- Contd.

**Defective Budgeting**

(4) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure:-

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 (95-Victim Compensation)	O	1,700.00	1,519.50	1,566.50	(+)47.00	Surrender of funds was due to less receipt of compensation claims under the scheme. Reasons for the final excess of ₹47 lakh have not been intimated (September 2023).
	R	-180.50				
2014-51-114-96-Haryana State Legal Service Authority (805) Jail Rules,1996 (98-Establishment Expenses)	O	2,623.20	2,354.31	2,357.28	(+)2.97	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less conduction of training programmes offset by excess due to payment of pending bills and more payment of enhanced/arrears of dearness allowance. Reasons for the final excess of ₹2.97 lakh have not been intimated (September 2023).
	R	-268.89				

## Grant No. 5- 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	11,672.00	9,016.50	9,042.33	(+)25.83	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff. Reasons for the final excess of ₹25.83 lakh have not been intimated (September 2023).
	R	-2,655.50				
2055-51-001-99-Central Police Office and Ranges	O	5,022.60	3,832.70	3,837.17	(+)4.47	Surrender of funds was mainly due to less payment made to the informer for providing secret information, non-filling up vacant posts and less receipt of leave travel concession claims. Reasons for the final excess of ₹4.47 lakh have not been intimated (September 2023).
	R	-1,189.90				



## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-003-98-Police Research & Training	O	1,302.00	1,086.80	1,109.40	(+)22.60	Surrender of funds was mainly due to non-filling up of vacant posts, less conduction of training programmes and less receipt of energy charges bills. Reasons for the final excess of ₹22.60 lakh have not been intimated (September 2023).
	R	-215.20				
2055-51-003-99-Recruits Advance Training Centres	O	3,981.00	3,234.53	3,244.68	(+)10.15	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims offset by excess due to more conduction of training programmes and more receipt of ex-gratia claims. Reasons for the final excess of ₹10.15 lakh have not been intimated (September 2023).
	R	-746.47				

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101- 98-Crime Law & Order	O	6,556.76	5,769.07	5,805.26	(+)36.19	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims and less touring by the officials offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹36.19 lakh have not been intimated (September 2023).
	R	-787.69				
2055-51-101- 99-CID & SCRB	O	20,082.30	18,774.97	19,036.84	(+)261.87	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession & ex-gratia claims offset by excess due to payment of enhanced dearness allowance and more payment to informers for providing secret information. Reasons for the final excess of ₹261.87 lakh have not been intimated (September 2023).
	R	-1,307.33				

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-94-Community Policing	O 70.00 R -27.91	42.09	43.04	(+)0.95	Surrender of funds was due to less conduction of Rahgiri programme. Reasons for the final excess of ₹0.95 lakh have not been intimated (September 2023).
2055-51-109-99-District Police Force	O 4,62,587.50 R -58,184.86	4,04,402.64	4,07,695.78	(+)3,293.14	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less purchase of store items & articles and non-hiring of additional staff offset by excess due to payment of enhanced dearness allowance and more payment on repair and insurance of vehicles and payment of property taxes of Government building. Reasons for the final excess of ₹3,293.14 lakh have not been intimated (September 2023).

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-114-99-Wireless & Computer (98-Establishment Expenses)	O	13,988.40	12,775.95	12,929.83	(+)153.88	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of computer equipments for Telecom offset by excess due to payment of enhanced dearness allowance and receipt of more medical reimbursement claims. Reasons for the final excess of ₹153.88 lakh have not been intimated (September 2023).
	R	-1,212.45				
2055-51-116-99-Forensic Science-Laboratory Staff	O	2,277.00	1,807.46	1,837.06	(+)29.60	Surrender of funds was mainly due to non-filling up of vacant posts and less purchase of store items & articles offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹29.60 lakh have not been intimated (September 2023).
	R	-469.54				

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-800-98-Repayment of Interest of Loan and GIA to HPHC	O 15,700.00 S 6,600.00 R -10,847.58	11,452.42	18,078.76	(+)6,626.34	Surrender of funds was due to restrictions from Finance Department under grant-in-aid. Reasons for the final excess of ₹6,626.34 lakh have not been intimated (September 2023).
2056-51-101-99-Central District Jails including Borstal Institute and Juvenile Jail	O 27,374.10 R -79.84	27,294.26	27,517.85	(+)223.59	Surrender of funds was mainly due to non-filling up of vacant posts, less joining of contractual staff and less expense on energy charges bills offset by excess due to payment of enhanced dearness allowance, increase in population in the jails, increased rates of wheat/ mustard seeds & dietary articles etc. and more receipt of medical reimbursement claims. Reasons for the final excess of ₹223.59 lakh have not been intimated (September 2023).

## Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-107- 99-Direction and Administration	O      5,071.00  R      -1,494.73	3,576.27	3,578.46	(+)2.19	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement & ex-gratia claims and non-purchase of uniform items owing to non-grant of approval for new recruitment of Home Guards Volunteers offset by excess due to more purchase of new vehicles & Computers/Printers/ Photostat machines etc., more expenditure on maintenance of vehicles and payment of pending insurance premiums of vehicles. Reasons for the final excess of ₹2.19 lakh have not been intimated (September 2023).

## Grant No. 5- Contd.

(5) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) / Saving(-) (₹ in lakh)	Remarks
2055-51-003- 97-Recruits Training Centre Sunaria (Rohtak)	O      1,016.00  R      1,146.49	2,162.49	2,162.49	..	Augmentation of provision through re-appropriation was due to excess expenditure on payment of Property Tax of Govt. building, hike in DA rate, clearing of pending bills and payment of arrear of ex-gratia claims.
2055-51-101- 95-Special Task Force	O      1,661.00  R      226.04	1,887.04	1,887.04	..	Augmentation of provision through re-appropriation was due to filling up of vacant posts, payment of enhanced dearness allowance, more receipt of medical reimbursement claims and more touring by the officers/officials.
2055-51-101- 96-Cyber Crime Police Station/Cell	O      246.79  R      65.89	312.68	312.68	..	Augmentation of provision through re-appropriation was due to hiring of Cyber Consultant for Cyber Cell, Panchkula on contract basis, payment of dearness allowance and more purchase of office items.

## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-97-State Police Complaint Authority	O	138.70	204.31	204.31	..	Augmentation of provision through re-appropriation was due to filling up of vacant posts, more deployment of daily wage labourers and more engagement of staff under Outsourcing Policy offset by saving due to less purchase of office items.
	R	65.61				
2055-51-104-97-HAP DURGA-1	O	..	1,422.84	1,422.84	..	Augmentation of provision through re-appropriation was due to recruitment of women constables.
	S	1.00				
	R	1,421.84				
2055-51-792-99-Irrecoverable Loans Written Off	O	0.01	42.55	42.55	..	Augmentation of provision through re-appropriation was due to more receipt of claims under the scheme.
	R	42.54				

**Defective Budgeting**

(6) Two cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which augmentation of fund was less than the actual expenditure which resulted in excess expenditure are discussed on next page.



## Grant No. 5- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-94-Haryana State Narcotics Control Bureau	O	1,749.10	1,965.56	1,984.42	(+)18.86	Augmentation of provision through re-appropriation was due to filling up of vacant posts offset by saving due to less purchase of new vehicles & repair works, less repair works of building and less purchase of office items. Reasons for the final excess of ₹18.86 lakh have not been intimated (September 2023).
	R	216.46				
2055-51-114-95-Emergency Response Support System (ERSS) Haryana 112	O	2,382.10	3,428.01	3,567.07	(+)139.06	Augmentation of provision through re-appropriation was to cover expenses on insurance & repair of Emergency Response Vehicles (ERVs) and increase of vehicles and hike of fuel rate. Reasons for the final excess of ₹139.06 lakh have not been intimated (September 2023).
	R	1,045.91				

**Grant No. 5- Contd.**

(7) In the following cases, entire budget provision was made through the supplementary grant but the supplementary grant has been obtained injudiciously and later on entire supplementary grant surrendered through re-appropriation on 31 March 2023 by Finance Department. There was no need for obtaining the supplementary grant as there was no expenditure incurred in these cases, which indicates that the budget estimates were not prepared appropriately.

Head		Total Appropriation (₹ 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 .. S 53,200.00 R -53,200.00	..	..	..	Surrender of entire supplementary estimate was due to non-receipt of claims under the scheme.
2056-51-001-97-Performance Linked Outlay (PLO) of PRI-Prisons (PRI-PLO-REV)	O .. S 2,800.00 R -2,800.00	..	..	..	Reasons for the surrender of ₹2,800 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 05/Re-appn. Order/22-23/168-69 dated 08-05-2023).

(8) In the following case where the supplementary grant was obtained excessive and later on a part of supplementary grant reduced through re-appropriation on 31 March 2023 by the Finance Department, which indicates that the budget estimate were not prepared appropriately.

## Grant No. 5- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-115-99-Purchase of Equipment Renamed as CCTNS	O 2,100.00 S 4,200.00 R -1,975.23	4,324.77	4,324.77	..	Reasons for the surrender of ₹1,975.23 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 05/Re-appn. Order/22-23/168-69 dated 08-05-2023).

(9) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was incurred without sufficient budget provision, is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-113-99-Police Welfare	O 700.00 R -700.00	..	700.00	(+)700.00	Reasons for the surrender of ₹700 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 05/Re-appn. order/22-23/ 168-69 dated 08-05-2023). Reasons for the final excess of ₹700 lakh have not been intimated (September 2023).

**Grant No. 5- Contd.*****Charged Appropriation***

(10) Against the available saving of ₹467.29 lakh, surrender of ₹472.29 lakh on 31 March 2023 proved unrealistic.

***Defective Budgeting***

(11) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was more than the actual saving that resulted in excess expenditure, which indicates that re-appropriation order issued by the Finance Department was not prepared appropriately, is discussed below :-

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 -26.10	43.90	48.90	(+)5.00	Surrender of funds was due to less fine imposed by the Court/National Human Rights Commission/ Haryana Human Rights Commission. Reasons for the final excess of ₹5 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

(12) Against the available saving of ₹15,005.46 lakh, surrender of ₹19,427.61 lakh on 31 March 2023 proved unrealistic.

(13) Saving occurred mainly under the following head:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-201-99-Purchase of Land for construction of Office Building (Home Guard and Civil Defence)	O 3,500.00 R -3,500.00	..	..	..	Surrender of entire provision was due to non-receipt of timely Approval/ Sanction order for purchase of land from the Government.

## Grant No. 5- Contd.

**Defective Budgeting**

(14) Three cases of re-appropriation order issued by the Finance Department on 31 March 2023 in which amount surrendered was more than the actual saving that resulted in excess expenditure was made are discussed below:-

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 -10,035.55	8,964.45	12,195.93	(+)3,231.48	Surrender of funds was due to non-receipt of financial sanction. Reasons for the final excess of ₹3,231.48 lakh have not been intimated (September 2023).
4059-60-051- 96-Jails	O 12,000.00 R -4,296.89	7,703.11	7,820.29	(+)117.18	Surrender of funds was due to non-finalization of purchase of land for new jails. Reasons for the final excess of ₹117.18 lakh have not been intimated (September 2023).
4216-01-106- 97-Jails	O 3,000.00 R -1,905.97	1,094.03	1,112.71	(+)18.68	Surrender of funds was due to non-finalization of purchase of land for new jails and non-construction of staff quarters. Reasons for the final excess of ₹18.68 lakh have not been intimated (September 2023).

**Grant No. 5- Concl'd.**

(15) In the following case, re-appropriation order was issued by the Finance Department on 31 March 2023, in which budget provision augmented was less than the actual expenditure, which resulted in, excess expenditure:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4055-51-207- 99-Office Buildings	O      6,000.00  R      310.80	6,310.80	7,365.62	(+)1,054.82	Augmentation of provision through re-appropriation was due to purchase of land for new Police Headquarters offset by saving due to non-receipt of financial sanction and non-finalization of tender. Reasons for the final excess of ₹1,054.82 lakh have not been intimated (September 2023).

## Grant No. 6 - FINANCE/ PLANNING AND STATISTICS

(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, 3451-Secretariat-Economic Services, 3454-Census Surveys and Statistics, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works, 5475-Capital Outlay on other General Economic Services)

**Revenue****Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,35,30,82,76	1,35,30,82,76	1,28,41,46,17	(-) 6,89,36,59
Supplementary	..			

Amount surrendered during the year

(March 2023)

80,64,16

**Charged**

Original	2,11,61,47,89	2,11,62,47,89	2,00,95,57,25	(-)10,66,90,64
Supplementary	1,00,00			

Amount surrendered during the year

(March 2023)

33,25,14,79

**Capital****Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	5,55,52,00	5,55,52,00	2,30,46,62	(-) 3,25,05,38
Supplementary	..			

Amount surrendered during the year

(March 2023)

3,44,43,76

Notes and Comments :

**Revenue****Voted Grant**

**Grant No. 6- Contd.**

(1) Of the ultimate saving of ₹68,936.59 lakh, an amount of ₹60,872.43 lakh remained unsurrendered.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2047-51-103-97-Awards to Districts	O 40.00 R -33.26	6.74	6.74	..	Surrender of funds was due to identification of less eligible person as per norms.
2047-51-103-99-Headquarter Staff of Small Savings and Lotteries (98-Establishment Expenses)	O 294.90 R -139.79	155.11	155.11	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase/repair of vehicles and less receipt of leave travel concession claims offset by excess on more receipt of ex-gratia claims, more touring by the officers/ officials and more engagement of contractual staff.
2054-51-003-99-Accounts Training Institute	O 123.80 R -43.81	79.99	79.99	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, less repair of vehicles and less engagement of professional staff under outsourcing policy.



## Grant No. 6- Contd.

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	90.00	10.34	10.34	..	Surrender of funds was due to less purchase of computers.
	R	-79.66				
2054-51-095-96-Integrated Finance and Human Resource Management Information System	O	500.00	235.56	235.56	..	Surrender of funds was mainly due to less purchase of computers and less engagement of professional staff under outsourcing policy.
	R	-264.44				
2054-51-095-98-CRA- Service Charges	O	280.00	227.90	227.90	..	Surrender of funds was due to less expenditure in service or commitment charges.
	R	-52.10				

## 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	979.40	744.68	744.68	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional staff under outsourcing policy and less repairing of vehicles offset by excess expenditure incurred on payment of enhancement of dearness allowance and more engagement of contractual staff.
	R	-234.72				
2054-51-097-98-Provision of Basic Infrastructure in the Treasuries/ Sub- Treasuries for congenial working condition in the public interest	O	100.00	37.39	37.39	..	Surrender of funds was due to less lectures.
	R	-62.61				

## Grant No. 6- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-105-99- Mukhyamantri Haryana Karamchari Durghatna Bima Yojna	O	50.00	..	..	..	Surrender of entire provision was due to identification of less eligible person as per norms.
	R	-50.00				
3451-51-101-99-Head Quarter Staff	O	243.50	180.64	180.64	..	Surrender of funds was due to non-filling up of vacant posts.
	R	-62.86				
3451-51-102-98- Strengthening of District	O	80.00	58.36	58.36	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of claims under leave travel concession and less purchase of office items
	R	-21.64				
3451-51-188-99-Support to Institutes/ Universities for Economics and Fiscal Research and Management	O	40.00	15.00	15.00	..	Reasons for the surrender of ₹25 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 06/Re-appn.Order 22-23/183-184 dated 08-05-2023.)
	R	-25.00				

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3454-02-001-90-Assistance under Eleventh Finance Commission for Computerisation (98-Establishment Expenses)	O 2,200.00 R -2,200.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
3454-02-001-92-Seventh Economic Census in Haryana	O 35.00 R -35.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from Government of India.
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 scheme.
3475-51-797-99-Development and Welfare Fund (Capital Construction Fund)	O 1,00,000.00 R -1,00,000.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.
3475-51-800-99-Directorate of Institutional Finance and Credit Headquarter staff	O 203.10 R -176.18	26.92	26.92	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and non-purchase of computers/ accessories.

**Grant No. 6- Contd.****Defective Budgeting**

(3) Two cases of re-appropriation order issued by the Finance Department as on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted some amount remained unsundered are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-106-51-Pensionary Charges in respect of High Court Judges	O 10,500.00 R -9,366.93	1,133.07	1,008.28	(-) 124.79	Surrender of funds was due to less receipt of pension claims. Reasons for the final saving of ₹124.79 lakh have not been intimated (September 2023).
2071-01-111-99-Members of State Legislature	O 10,000.00 R -6,639.72	3,360.28	3,346.84	(-) 13.44	Surrender of funds was due to less receipt of pension claims. Reasons for the final saving of ₹13.44 lakh have not been intimated (September 2023).

(4) Six cases of re-appropriation order issued by the Finance Department as on 31 March 2023, in which appropriation was surrendered more than the actual expenditure, resulting in excess expenditure in these cases are discussed on next page.

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-097-99-Treasury Staff (98- Establishment Expenses)	O 5,610.25 R -1,352.83	4,257.42	4,257.76	(+) 0.34	Surrender of funds was mainly due to non-filling up of vacant posts, less consumption of electricity, less engagement of contractual staff and less training programme conducted offset by excess expenditure on payment of enhancement of dearness allowance and more receipt of professional and special services claims. Reasons for the final excess of ₹0.34 lakh have not been intimated (September 2023).

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2075-51-800-88-Mukhya Mantri Parivar Samridhi Yojana (MMPSY)	O 80,285.00 R -80,250.49	34.51	46.25	(+) 11.74	Reasons for the surrender of ₹80,250.49 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/G.No. 06/ Re-appn. Order 22-23/183-184 dated 08-05-2023). Reasons for the final excess of ₹11.74 lakh have not been intimated (September 2023).

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-101-98-Field Staff	O 1,484.00 R -151.15	1,332.85	1,333.04	(+) 0.19	Surrender of funds was mainly due to non-filling up of vacant posts and non-identification of non-eligible person as per norms offset by excess expenditure on payment of enhanced dearness allowance and more receipt of ex-gratia claims. Reasons for the final excess of ₹0.19 lakh have not been intimated (September 2023).



## Grant No. 6- Contd.

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	700.00	500.00	530.00	(+) 30.00	Reasons for the surrender of ₹200 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/G.No. 06/Re-appn.Order 22-23/183-184 dated 08-05-2023). Reasons for the final excess of ₹30 lakh have not been intimated (September 2023).
	R	-200.00				
3451-51-102-97-Strengthening of Planning Machinery at State Level (98-Establishment Expenses)	O	200.00	157.22	157.31	(+) 0.09	Surrender of funds was mainly due to less repairing of vehicles and less purchase of office items offset by excess on more receipt of claims under professional and special services.
	R	-42.78				

## Grant No. 6- Contd.

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 2,436.50 R -447.84	1,988.66	1,991.16	(+) 2.50	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, non-conduction of training programmes and identification of no eligible persons as per norms offset by excess expenditure on payment of enhanced dearness allowance and more claims of medical reimbursement. Reasons for the final excess of ₹2.50 lakh have not been intimated (September 2023).

(5) Excess occurred mainly under:-

### Defective Budgeting

(6) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which provision was augmented more than the actual expenditure resulting huge saving is given on next page.

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-101- Superannua- tion and Retirement Allowances (51-Na)	O 6,50,000.00 R 1,47,849.60	7,97,849.60	7,22,910.37	(-)74,939.23	Augmentation of provision through re-appropriation was due to receipt of more pension claims. Reasons for the final saving of ₹74,939.23 lakh have not been intimated (September 2023).

(7) Two cases of re-appropriation orders issued by the Finance Department on 31 March 2023, in which provision was augmented inadequately less than the actual expenditure, resulting excess expenditure are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-105- 51- Family Pensions	O 1,10,000.00 R 21,687.09	1,31,687.09	1,38,799.64	(+)7,112.55	Augmentation of provision through re-appropriation was due to receipt of more family pension claims. Reasons for the final excess of ₹7,112.55 lakh have not been intimated (September 2023).

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-117-99-Defined Contribution Pension Scheme of Haryana Legislature (99-Government Contribution to Defined Contributory Pension Scheme)	O 1,10,000.00 R 22,004.91	1,32,004.91	1,32,108.77	(+)103.86	Augmentation of provision through re-appropriation was due to receipt of more contribution under pension claims. Reasons for the final excess of ₹103.86 lakh have not been intimated (September 2023).

**Charged Appropriation**

(8) Against the available saving of ₹1,06,690.64 lakh, surrender of ₹3,32,514.79 lakh on 31 March 2023 proved unrealistic.

(9) In view of overall saving of ₹1,06,690.64 lakh, the supplementary grant of ₹100 lakh obtained in September 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

(10) 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 3,000.00 R -658.00	2,342.00	2,342.00	..	Surrender of funds was due to less receipt of loans by government employees.

## Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-92-Interest on Loans from NCRPB	O 6,500.00 R -1,335.20	5,164.80	5,164.80	..	Surrender of funds was due to less obtaining of loan from National Capital Region Planning Board.
2049-60-701-96-Interest on Delayed Payment of Pensionary Benefits etc.	O 300.00 R -57.61	242.39	242.39	..	Surrender of funds was due to less demand of delayed payment by the departments.
2049-60-701-98-Interest on other obligation for Subvention of Interest to Government Employees	O 1,500.00 R -649.06	850.94	850.94	..	Surrender of funds was due to less receipt of loans by government employees.
2075-51-797-99-Guarantee Redemption Fund-Transfer to Reserve Fund and Deposits Account (Major Head-8235)	O 16,700.00 R -16,700.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.

**Defective Budgeting**

(11) One case of re-appropriation order issued by the Finance Department in which appropriation was surrendered more than the actual expenditure, resulted in excess expenditure is discussed on next page.

## Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-89-Payment of interest on account of Financial Restructuring/ Uday Scheme	<i>O 1,77,213.20</i> <i>R -60,288.60</i>	<i>1,16,924.60</i>	<i>1,77,213.20</i>	<i>(+)60,288.60</i>	Surrender of funds was due to less receipt of loans from financial restructuring/ Uday Scheme. Reasons for final excess of ₹60,288.60 lakh have not been intimated (September 2023).

(12) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision are discussed as follows:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-305-99-Expenditure on issue of New Loan etc	<i>O 4,200.00</i> <i>R -4,200.00</i>	<i>..</i>	<i>5,307.42</i>	<i>(+)5,307.42</i>	Surrender of entire provision was due to no expenditure on new loans. Reasons for incurring expenditure of ₹5,307.42 lakh without appropriation have not been intimated (September 2023).

## Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-115-99-Ways and Means Advances from Reserve Bank of India	<i>O</i> 100.00 <i>R</i> -100.00	..	1,036.05	(+)1,036.05	Surrender of entire provision was due to non-receipt of advance from Reserve Bank of India. Reasons for incurring expenditure of ₹1,036.05 lakh without appropriation have not been intimated (September 2023).
2049-03-104-98-Interest on AIS	<i>O</i> 20.00 <i>R</i> -20.00	..	617.02	(+)617.02	Surrender of entire provision was due to less receipt of loans. Reasons for incurring expenditure of ₹617.02 lakh without appropriation have not been intimated (September 2023).

## 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 1,40,000.00</i> <i>R -1,40,000.00</i>	..	1,24,595.71	(+)1,24,595.71	Reasons for the surrender of ₹1,40,000 lakh and for incurring expenditure of ₹1,24,595.71 lakh without appropriation have not been intimated (September 2023).
2049-03-108- 99-Interest on GIS	<i>O 2,500.00</i> <i>R -2,500.00</i>	..	2,500.00	(+)2,500.00	Reasons for the surrender of ₹2,500 lakh and reasons for final excess of ₹2,500 lakh have not been intimated (September 2023).



## 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> 4,200.00 <i>R</i> -4,200.00	..	5,510.14	(+)5,510.14	Surrender of entire provision was due to non-receipt of block loans. Reasons for incurring expenditure of ₹5,510.14 lakh without appropriation have not been intimated (September 2023).
2049-04-104-95-Police-Modernisation of Police Force	<i>O</i> 109.76 <i>R</i> -109.76	..	90.80	(+) 90.80	Surrender of entire provision was due to less receipt of interest claims. Reasons for incurring expenditure of ₹90.80 lakh without appropriation have not been intimated (September 2023).

## 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 of the 12th Finance Commission	<i>O</i> 2,500.00 <i>R</i> -2,500.00	..	1,449.62	(+)1,449.62	Surrender of entire provision was due to non-receipt of loans from 12th Finance Commission. Reasons for incurring expenditure of ₹1,449.62 lakh without appropriation have not been intimated (September 2023).
2049-05-101-97-Depreciation Reserve Fund (Government Press)	<i>O</i> 190.00 <i>R</i> -190.00	..	209.69	(+)209.69	Reasons for the surrender of ₹190 lakh and incurring expenditure of ₹209.69 lakh without appropriation have not been intimated (September 2023).

## 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	..	6,235.28	(+)6,235.28	Reasons for the surrender of ₹5,400 lakh and for final excess of ₹6,235.28 lakh have not been intimated (September 2023).
2049-05-101-99-Motor Transport Reserve Fund	<i>O</i> 41.57 <i>R</i> -41.57	..	51.09	(+) 51.09	Reasons for the surrender of ₹41.57 lakh and for final excess of ₹51.09 lakh have not been intimated (September 2023).

## 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	<i>O</i> 100.00 <i>R</i> -100.00	..	79.88	(+) 79.88	Surrender of entire provision was due to non-receipt of new loan. Reasons for the final excess of ₹79.88 lakh have not been intimated (September 2023).
2049-60-101-98-Interest on Deposits towards Land acquired by Ministry of Railways	<i>O</i> 1,600.00 <i>R</i> -1,600.00	..	1,618.96	(+) 1,618.96	Surrender of entire provision was due to non-receipt of new loan. Reasons for the final excess of ₹1,618.96 lakh have not been intimated (September 2023).

(13) In the following case, entire budget provision was made through the supplementary grant but later on entire supplementary grant was surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as no expenditure incurred in this case, which indicates that the budget estimates was not prepared appropriately.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-86-Loans from Small Industries Development Bank of India (SIDBI)	<i>O</i> .. <i>S</i> 100.00 <i>R</i> -100.00	..	..	..	Surrender of entire provision was due to opening of new scheme.

**Grant No. 6- Contd.**

(14) Excess occurred mainly as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-95-Loans from State Bank of India and other Banks	O 100.00 R 13,467.11	13,567.11	13,567.11	..	Augmentation of provision through re-appropriation was due to obtaining of more loans from State Bank of India & other banks.
2049-05-105-98-Interest on Compensatory Afforestation Fund	O 11,473.26 R 2,145.74	13,619.00	13,619.00	..	Augmentation of provision through re-appropriation was due to more expenditure on payment of interest.

**Capital****Voted Grant**

(15) Against the available saving of ₹32,505.38 lakh, surrender of ₹34,443.76 lakh on 31 March 2023 proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-60-Construction of Vitt Bhawan	O 13,000.00 R -12,994.18	5.82	5.82	..	Surrender of funds was due to less expenditure on maintenance works and non-purchase of lands.
4059-60-051-72-Treasury and Accounts Administration	O 32.00 R -32.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.

## Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5475-51-115-98-Swarna Jayanti Haryana Institute for Fiscal Management	O 2,520.00 R -2,520.00	..	..	..	Surrender of entire provision was due to non-construction of office building.

**Defective Budgeting**

(17) The cases of re-appropriation order issued by the Finance Department as on 31 March 2023, in which funds were surrendered more than the actual saving, resulting in excess expenditure are discussed below:-

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 -11,207.44	12,792.56	14,037.91	(+)1,245.35	Surrender of funds was due to non-construction of office building. Reasons for final excess of ₹1,245.35 lakh have not been intimated (September 2023).
5475-51-789-99-Welfare of Scheduled Castes under District Plan Scheme	O 16,000.00 R -7,690.14	8,309.86	9,002.89	(+)693.03	Surrender of funds was due to non-construction of office building. Reasons for final excess of ₹693.03 lakh have not been intimated (September 2023).

**Grant No. 6- Contd.****(18) State Disaster Mitigation Fund:**

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has not created the SDMF as on 31 March 2023 under Major Head 8121-General and other Reserve Funds, 130- State Disaster Mitigation Fund.

During the year 2022-23, the State Government received ₹149.80 crore from the Central Government. The State Government's share during the year is ₹49.93 crore. The State Government did not transfer any amount to the fund.

**(19) 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 ₹1,28,608.12 lakh as opening balance at the credit of the Fund on 1st April 2022. During the year 2022-23, the State Government contributed only ₹30,000 lakh to the Fund. An amount of ₹10,839.07 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 ₹1,69,447.19 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 ₹1,69,234.23 lakh has been invested through the Reserve Bank. The face value of the investment is ₹1,78,743.76 lakh.

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2022-23.

**(20) 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.

### Grant No. 6- Concl'd.

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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.

There was a balance of ₹1,42,850.73 lakh as opening balance at the credit of the Fund on 1st April 2022. The State Government has not made any contribution to the Fund. An amount of ₹11,235.58 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 ₹1,54,086.31 lakh was lying in the Fund.

The entire balance of ₹1,54,086.31 lakh has been invested through the Reserve Bank of India on 31 March 2023. The face value of the investment (securities) is ₹1,48,645.56 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 2022-23.

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### Grant No. 7 - 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, 7610-Loans to Government Servants etc.)

#### Capital

#### Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	11,17,40,60	12,89,13,81	10,37,25,05	(-) 2,51,88,76
Supplementary	1,71,73,21			

Amount surrendered during the year

(March 2023)

4,19,74,69

#### Capital

(1) Against the available saving of ₹25,188.76 lakh, surrender of ₹41,974.69 lakh on 31 March 2023 proved unrealistic.

(2) In view of overall saving of ₹25,188.76 lakh, the supplementary grant of ₹17,173.21 lakh obtained in February 2023 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

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

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 20,000.00 R -20,000.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.

## Grant No. 7 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6425-51-108-82-Loan to Cooperative Societies under Central Sector Integrated Scheme of NCDC	O 30.00 R -30.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.
6425-51-108-84-Loan to Housing Cooperatives	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.
6425-51-789-98-Loan to Housing Cooperative for SC Members	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.
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-implementation of scheme.
6801-51-205-91-Loans to Haryana DISCOMs for Power Projects	O 500.00 R -216.75	283.25	283.25	..	Surrender of funds was due to non-clearance of bills.

## Grant No. 7- 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 10,000.00 R -6,727.00	3,273.00	3,273.00	..	Surrender of funds was due to non-completion of the works.
7610-51-202-98-Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators for purchase of Motor Conveyance	O 500.00 R -406.41	93.59	93.59	..	Surrender of funds was due to less receipt of loans.

**Defective Budgeting**

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-800-96-Payment / Recovery towards default amount	O 3,500.00 R -987.95	2,512.05	2,512.03	(-) 0.02	Surrender of funds was due to less receipt of loans from government employees. Reasons for the final saving of ₹0.02 lakh have not been intimated (September 2023).

## Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-800-98-Festival Advances	O 2,000.00 R -499.94	1,500.06	1,314.05	(-)186.01	Surrender of funds was due to less receipt of loans from government employees. Reasons for the final savings of ₹186.01 lakh have not been intimated (September 2023).

(5) Four cases of re-appropriation orders issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure are discussed 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 2,000.00 R -265.02	1,734.98	3,516.23	(+)1,781.25	Surrender of funds was due to less funds released from National Bank for Agriculture and Rural Development (NABARD). Reasons for the final excess of ₹1,781.25 lakh have not been intimated (September 2023).

## Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6408-02-190-99-Loan to Warehousing and Cold Storage	O 12,000.00 R -6,489.06	5,510.94	9,788.89	(+)4,277.95	Surrender of funds was due to less funds released from National Bank for Agriculture and Rural Development (NABARD). Reasons for the final excess of ₹4,277.95 lakh have not been intimated (September 2023).
7610-51-201-98-HBA Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators	O 1,000.00 R -775.00	225.00	227.32	(+) 2.32	Surrender of funds was due to less receipt of loans. Reasons for the final excess of ₹2.32 lakh have not been intimated (September 2023).
7610-51-800-99-Advances for purchase of Foodgrains	O 8,000.00 R -3,930.16	4,069.84	4,253.43	(+)183.59	Surrender of funds was due to less receipt of loans from government employees. Reasons for the final excess of ₹183.59 lakh have not been intimated (September 2023).

**Grant No. 7- Contd.**

(6) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount was expended through re-appropriation order less than the actual expenditure that resulted in excess expenditure, is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6501-51-190-99-Loans to Haryana State Agricultural Marketing Board (HSAMB)	O 1,000.00 R 569.41	1,569.41	7,072.96	(+)5,503.55	Augmentation of provision was due to more funds released by National Bank for Agriculture and Rural Development (NABARD). Reasons for the final excess of ₹5,503.55 lakh have not been intimated (September 2023).

(7) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision, is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6851-51-102-90-Interest Free Loan in lieu of deferred sales Tax / VAT	O 4,000.00 R -4,000.00	..	362.49	(+) 362.49	Surrender of entire provision was due to non-submission of requisite documents by the beneficiary units/non-receipt of State Goods and Service Tax (SGST) payment certificate from Excise Department, Haryana. Reasons for the final excess of ₹362.49 lakh have not been intimated (September 2023).

**Grant No. 7- Concl'd.**

(8) In the following case, insufficient supplementary grant has been obtained and later on re-appropriation order issued by the Finance Department, in which budget provision augmented was less than the actual expenditure that resulted in, excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 38,000.00 S 17,173.21 R 2,493.79	57,667.00	62,500.00	(+)4,833.00	Augmentation of provision was due to clearance of pending liabilities on account of sugar prices. Reasons for the final excess of ₹4,833 lakh have not been intimated (September 2023).

## Grant No. 8 - PUBLIC DEBT

(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	3,50,52,20,92	5,35,88,20,92	5,30,21,26,61	(-)5,66,94,31
Supplementary	1,85,36,00,00			

Amount surrendered during the year

(March 2023)

3,49,76,83

Notes and Comments :

## Capital

## Charged Appropriation

(1) Of the ultimate saving of ₹56,694.31 lakh, amount of ₹21,717.48 lakh remained unsurrendered.

(2) In view of overall saving of ₹56,694.31 lakh, the supplementary grant of ₹18,53,600 lakh obtained in February 2023 proved excessive.

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-101-97-Market loans bearing interest (06-6.24% Haryana State Development Loans 2026)	O 1,00,000.00	1,00,000.00	..	(-)1,00,000.00	Reasons for non-utilization of entire provision of ₹1,00,000 lakh have not been intimated (September 2023).
6003-51-105-99-Loans from NABARD	O 64,957.30 R -9,508.02	55,449.28	55,449.28	..	Surrender of funds was due to less loans obtained from NABARD.



## Grant No. 8- Contd.

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 14,80,000.00 R -6,36,389.58	8,43,610.42	8,43,610.42	..	Surrender of funds was due to less loans obtained.

**Defective Budgeting**

(4) A case of re-appropriation order issued by the Finance Department on 31 March 2023, in which more funds were surrendered and excess expenditure incurred, is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-106-99-8.5% Tax Free Special Bonds of The State Government (Power Bonds)	O 5,19,000.00 R -15,500.00	5,03,500.00	5,19,000.00	(+)15,500.00	Surrender of funds was due to less expenditure. Reasons for the final excess of ₹15,500 lakh have not been intimated (September 2023).

(5) A case of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were augmented but the actual expenditure did not come even up to the original provision, resulting in, huge saving is discussed as follows.

## Grant No. 8- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6004-02-101-Block Loans (51-Na)	O 37,432.36 R 11,656.47	49,088.83	11,656.47	(-)37,432.36	Reasons for the augmentation through re-appropriation was not correct and convincing. Convincing reasons have been called for (Fin. & App. A/cs/ G.No. 08/ Re-appn. Order/ 2022-23/602-03 dated 11.07.2023). Reasons for the final saving of ₹37,432.36 lakh have not been intimated (September 2023).

(6) Excess occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-101-97-Market loans bearing interest (04-4.75% Haryana State Development Loans 2022)	O ..	..	1,00,000.00	(+)1,00,000.00	Reasons for incurring expenditure of ₹1,00,000 lakh without provision of funds have not been intimated (September 2023).

## Grant No. 8- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-107-99-Loans from the SBI and other Banks	O .. R 5,00,000.00	5,00,000.00	5,00,000.00	..	Reasons for the augmentation of provision through re-appropriation have not been intimated (September 2023).
6003-51-110-Ways and Means Advances from the Reserve Bank of India (51-Na)	O 1,46,400.00 S 18,53,600.00 R 1,13,423.63	21,13,423.63	21,13,423.63	..	The provision was augmented through re-appropriation due to more advances from Reserve Bank of India.

**Defective Budgeting**

(7) A case of re-appropriation order issued by the Finance Department, in which budget provision was augmented less than the actual expenditure that resulted in excess expenditure incurred is discussed on next page.

## Grant No. 8- Concl'd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-109-97-Loans from NCRPB for upgradation of roads (B&R)	<i>O</i> 12,283.95 <i>R</i> 1,442.34	13,726.29	13,923.78	(+)197.49	The provision was augmented through re-appropriation due to more loans obtained from NCRPB (B&R). Reasons for the final excess of ₹197.49 lakh have not been intimated (September 2023).

**Grant No. 9 - CONTINGENCY FUND****(Major Head - 7999- Appropriation to Contingency Fund)****Capital****Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	..	..	..	..
Supplementary	..			

Amount surrendered during the year

(March 2023)

Nil

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**Grant No. 10 - MINES AND GEOLOGY/ AGRICULTURE/ HORTICULTURE/ ANIMAL  
HUSBANDRY AND DAIRY DEVELOPMENT/ FISHERIES/ FOREST AND WILD LIFE/  
ECOLOGY AND ENVIRONMENT**

(Major Heads-2401-Crop Husbandry, 2402-Soil and Water Conservation, 2403-Animal Husbandry, 2404-Dairy Development, 2405-Fisheries, 2406-Forestry and Wild Life, 2415-Agricultural Research and Education, 2435-Other Agricultural Programmes, 2853-Non ferrous Mining and metallurgical Industries, 3435-Ecology and Environment, 4059-Capital Outlay on Public Works, 4401-Capital Outlay on Crop Husbandry, 4403-Capital Outlay on Animal Husbandry, 6401-Loans for Crop Husbandry, 6403-Loans for Animal Husbandry, 6416-Loans to Agricultural Financial Institutions)

**Revenue**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	54,53,59,50	55,58,96,50	41,40,84,19	(-) 14,18,12,31
Supplementary	1,05,37,00			

Amount surrendered during the year

(March 2023)

14,76,45,53

**Charged**

Original	1,58,00	1,58,00	1,00,19	(-) 57,81
Supplementary	..			

Amount surrendered during the year

57,81

(March 2023)

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	12,56,88,00	12,64,97,60	6,18,32,74	(-) 6,46,64,86
Supplementary	8,09,60			

Amount surrendered during the year

(March 2023)

6,49,76,38

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹1,41,812.31 lakh, surrender of ₹1,47,645.53 lakh on 31 March 2023 proved unrealistic.

**Grant No. 10- Contd.**

(2) In view of overall saving of ₹1,41,812.31 lakh, the supplementary grant of ₹10,537 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up 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
2401-51-001-94- Performance Linked Outlay (PLO) for Agriculture and Farmer Welfare Department (AGR-PLO- REV)	O 42,400.00 R -42,400.00	..	..	..	Reasons for the surrender of ₹42,400 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.)
2401-51-001-96-National e- Governance Plan for Agriculture (NeGP-A)	O 500.00 R -288.37	211.63	211.63	..	Surrender of funds was mainly due to less funds released by the Government of India.
2401-51-105-96-Scheme for Quality Control on Agriculture Inputs	O 1,500.00 R -1,149.61	350.39	350.38	(-) 0.01	Surrender of funds was mainly due to non-finalization of tender process and non-filling up of vacant post offset by excess on payment of arrear of dearness allowances.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-76-Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran	O 4,500.00 R -4,267.08	232.92	232.93	(+) 0.01	Surrender of funds was mainly due to non-conducting training programme, less engagement of staff under outsourcing policy, non-filling up of vacant posts and non-finalization of tender process.
2401-51-111-96-Scheme for Improvement of Crops Statistics	O 95.00 R -31.63	63.37	63.38	(+)0.01	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims, less payment of office expenses bills, less touring by the officers/officials and non-receipt of leave travel concession claims.
2401-51-111-97-Timely reporting of Estimates of area on production of Principal Crops in Haryana	O 80.00 R -25.23	54.77	54.77	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement/ leave travel concession and ex-gratia claims.
2401-51-111-99-Statistical cell	O 330.50 R -55.47	275.03	275.02	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims and less engagement of staff under outsourcing policy offset by excess on payment of arrear of dearness allowances.



## Grant No. 10- 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 9,000.00 R -3,014.00	5,986.00	5,986.00	..	Surrender of funds was due to non-completion of the works.
2401-51-119-63-Scheme for Horticulture Crops Insurance in Haryana renamed as Mukhyamantri Bagwani Bima Yojana (MBBY)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2401-51-119-69-Scheme for National Horticulture Mission	O 12,000.00 R -5,385.00	6,615.00	6,615.00	..	Surrender of funds was due to less receipt of funds from the Government of India.
2401-51-119-71-Scheme for National Project on Promotion of Organic Farming Renamed as Organic Farming and Zero budget natural farming practices	O 510.00 R -510.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

## Grant No. 10- 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 1,300.00 R -253.84	1,046.16	1,046.16	..	Surrender of funds was due to less receipt of funds from the Government of India.
2401-51-789-88-Scheme for National Horticulture Mission for Scheduled Caste Farmers	O 3,000.00 R -2,271.67	728.33	728.33	..	Surrender of funds was due to less receipt of funds from the Government of India.
2402-51-001-99-Circle/ Divisional Staff	O 2,320.68 R -515.96	1,804.72	1,804.72	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims and less deployment of daily wagers.
2402-51-101-95-Soil Health Cards Scheme	O 1,000.00 R -500.12	499.88	499.88	..	Surrender of funds was mainly due to no fund released by the Government of India.
2402-51-102-77-National Mission on Sustainable Agriculture	O 1,500.00 R -789.10	710.90	710.90	..	Surrender of funds was due to less receipt of funds from the Government of India.

## Grant No. 10- Contd.

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 1,400.00 R -931.67	468.33	468.33	..	Reasons for the surrender of ₹931.67 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.)
2402-51-789-98-Soil Health Cards Scheme for Scheduled Castes farmers	O 330.00 R -236.61	93.39	93.39	..	Surrender of funds was mainly due to no funds released by the Government of India.
2403-51-101-61-Scheme for Providing Financial Assistance to the Societies for Prevention of Cruelty	O 432.00 R -328.00	104.00	104.00	..	Surrender of funds was due to adoption of economy measures.
2403-51-101-63-Livestock health and disease control	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to funds not received from the Government of India.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-66-Scheme for Conservation and Development of Indigenous Cattle and Murrah development	O 700.00 R -279.20	420.80	420.80	..	Surrender of funds was due to adoption of economy measures.
2403-51-102-67-Scheme for Implementation of National Livestock Mission	O 400.00 R -400.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2403-51-102-69-Scheme for the Establishment of Gou Seva Ayog	O 1,000.00 R -320.00	680.00	680.00	..	Surrender of funds was due to non-completion of works offset by excess expenditure to clear the pending liabilities.
2403-51-102-91-Development of Gaushala and Gosadans	O 3,178.00 R -1,005.14	2,172.86	2,172.86	..	Surrender of funds was mainly due to less receipt of demands from registered Gaushalas, less payment of electricity bills and non-filling up of vacant posts.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-103-97-Scheme for the Establishment of Poultry Hatchery and Feed Analytical Lab.	O 191.00 R -47.25	143.75	143.76	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession and ex-gratia claims.
2403-51-104-87-Scheme for Establishment of Goat and Sheep Unit	O 350.00 R -281.42	68.58	68.58	..	Surrender of funds was due to adoption of economy measures.
2403-51-106-95-Scheme for the Holding of livestock and poultry farms in the Distt / State / All India level	O 250.00 R -91.14	158.86	158.86	..	Reasons for the surrender of ₹91.14 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order/22-23/254-255 dated 24-05-2023.)
2403-51-789-89-Scheme for implementation of National Livestock Mission for Scheduled Castes	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to less receipt of funds from the Government of India.

## Grant No. 10- 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 200.00 R -200.00	..	..	..	Surrender of entire provision was due to less receipt of funds from the Government of India.
2404-51-102-99-Establishment of Government Laboratory for Testing of milk & Milk Products	O 79.00 R -42.55	36.45	36.45	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims.
2405-51-101-72-Development of Fresh Water Aquaculture Renamed as Pradhan Mantri Matsya Sampada Yojana (PMSSY)	O 12,300.00 R -7,050.81	5,249.19	5,249.19	..	Surrender of funds was mainly due to less receipt of funds from the Government of India.
2405-51-101-81-Strengthening of Database and Information Networking for Fisheries Sector (98-Establishment Expenses)	O 40.00 R -40.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.

## Grant No. 10- Contd.

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 2,500.00 R -2,500.00	..	..	..	Reasons for the surrender of ₹2,500 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order/22-23/254-255 dated 24-05-2023.)
2406-01-003-97-Forest Publicity, Public Relation and Extention	O 248.51 R -75.78	172.73	172.73	..	Surrender of funds was mainly due to less receipt of publication claims and non-filling up of vacant posts.
2406-01-005-98- Establishment of Biodiversity and Ecological Regeneration	O 1,000.00 R -550.00	450.00	450.00	..	Surrender of funds was due to less receipt of grant-in-aid claims.
2406-01-101-96-Agro Forestry under National Mission for Sustainable Agriculture (NMSA)- Centrally Sponsored	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction by Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India.

## Grant No. 10- Contd.

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 2,000.00 R -1,998.09	1.91	1.91	..	Surrender of funds was due to less receipt of minor works payment claims.
2406-01-102-68- Revitalization of institutions in Aravali Hills	O 1,300.00 R -982.07	317.93	317.93	..	Surrender of funds was due to less receipt of minor and maintenance works payment claims.
2406-01-102-74-Integrated Forest Protection	O 170.00 R -170.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction by Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India.
2406-01-102-90-Green Belts in urban Areas	O 700.00 R -300.29	399.71	399.71	..	Surrender of funds was due to less receipt of minor and maintenance works bills.
2406-01-102-94-Survey Demarcation and Settlement of Forest area	O 96.05 R -48.59	47.46	47.46	..	Surrender of funds was mainly due to less receipt of minor works claims and non-filling up of vacant posts.



## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-97-Extension forestry sides (Plantation on waste-lands shelterbelts of Roads, Canals and Railway lines)	O 740.45 R -464.79	275.66	275.66	..	Surrender of funds was mainly due to non-filling up of vacant posts.
2406-01-800-99-Payment of water charges to Irrigation Department for canal water	O 1,070.00 R -295.75	774.25	774.25	..	Reasons for the surrender of ₹295.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order/22-23/254-255 dated 24-05-2023.)
2406-02-110-87-Conservation and Management of Wetland in Haryana under the National Plan for Conservation of Aquatic Eco Systems	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-receipt of sanction by Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India.
2406-02-110-88-Integrated Development of Wild life Habitats	O 400.00 R -150.00	250.00	250.00	..	Surrender of funds was due to less funds released by the Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India .

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-91- Strengthening, Expansion and Improvement of Sanctuaries	O 50.00 R -21.00	29.00	29.00	..	Surrender of funds was due to less funds released by the Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India.
2406-02-110-95-Protection of Wild Life in Multiple use Area	O 136.97 R -63.77	73.20	73.20	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of claims under other charges.
2406-04-103-99-Compensatory Afforestation	O 14,474.00 R -7,312.89	7,161.11	7,161.11	..	Surrender of funds was due to less receipt of minor and maintenance works claims.
2435-01-101-99-Development and grading of Agriculture produce	O 223.75 R -52.23	171.52	171.51	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of ex-gratia claims.
2853-02-102-99-Expenditure towards restoration work after mining	O 12,370.00 R -11,779.29	590.71	590.71	..	Surrender of funds was due to non-expiration of mining contract.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-797-98-Transfer to District Mineral Foundation Fund (2.5% State Contribution)	O 3,467.50 R -1,018.73	2,448.77	2,448.77	..	Surrender of funds was due to less receipt of amount by the Government on account of dead rent/royalty or contract money up the 31-10-2022.
2853-02-797-99-Transfer to Restoration and Rehabilitation Fund	O 7,870.00 R -2,594.34	5,275.66	5,275.66	..	Surrender of funds was due to less receipt of amount by the Government on account of dead rent/royalty or contract money up the 31-01-2023.
3435-03-001-95-State Wetland Authority	O 166.50 R -152.16	14.34	14.34	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-finalization of new office building and non-conduction of research.
3435-03-001-99-Direction and Administration including referral Lab (98-Establishment Expenses)	O 364.15 R -128.36	235.79	235.79	..	Surrender of funds was mainly due to non-finalization of rent agreement with tourism department, non-filling up of vacant posts and less receipt of ex-gratia claims offset by excess expenditure on payment of salary to outsourcing employees to Haryana Kaushal Rojgar Nigam Limited.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-003-99-Setting up of Environment Training Institute at Gurugram	O 811.05 R -810.00	1.05	1.05	..	Surrender of funds was due to non-receipt of revised estimates from Public Works Department.
3435-03-102-97-State Environment Impact Assessment Authority (99-Establishment Expenses)	O 256.00 R -115.06	140.94	140.94	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of rent, less repair of Government vehicles and less touring of officers.
3435-03-102-98-Establishment of Eco Club	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-receipt of utilization certificates of the funds distributed to the Eco Club schools and colleges for the previous financial year.
3435-03-104-99-Climate Change Division	O 56.50 R -45.03	11.47	11.47	..	Surrender of funds was due to non-filling up of vacant posts, adoption of economy measures in office expenses and less purchase of information technology items.

**Defective Budgeting**

(4) Following cases of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted in amounts remained unsundered.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-90-Pradhanmantri Fasal Bima Yojana	O 60,000.00 R -18,360.44	41,639.56	41,638.80	(-) 0.76	Reasons for the surrender of ₹18,360.44 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.) Reasons for the final saving of ₹0.76 lakh have not been intimated (September 2023).
2401-51-119-58-Scheme for promotion of Advanced National and International Technologies in Horticulture Sector	O 5,000.00 R -1,738.56	3,261.44	3,207.05	(-) 54.39	Surrender of funds was mainly due to less engagement of staff under outsourcing policy, non-completion of the work, non-finalization of fresh tender partly offset by excess on payment of more subsidies claims. Reasons for the final saving of ₹54.39 lakh have not been intimated (September 2023).

## Grant No. 10- 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 745.00 R -268.46	476.54	476.50	(-) 0.04	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia & leave travel concession claims and less deployment of daily paid labourers. Reasons for the final saving of ₹0.04 lakh have not been intimated (September 2023).
2403-51-113-96-Scheme for Sample Survey Estimation of Prod.of Milk, Eggs, Wool & Meat / Fodder & Grasses/ Assessment Dev. Project	O 180.00 R -16.44	163.56	84.26	(-) 79.30	Surrender of funds was mainly due to non-finalization of fresh tender, no touring programme conducted for officers and non-receipt of medical reimbursement & leave travel concession claims. Reasons for the final saving of ₹79.30 lakh have not been intimated (September 2023).
2403-51-113-97-Scheme for Management of Haryana Veterinary Training Institute	O 273.00 R -107.58	165.42	165.41	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers and less receipt of ex-gratia and leave travel concession claims.

**Grant No. 10- Contd.**

(5) Cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which provision surrendered was more than the actual saving resulting in excess expenditure are discussed below:-

<b>Head</b>		<b>Total Grant (₹ in lakh)</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	<b>Remarks</b>
2401-51-108-81-Scheme for Technology Mission on Sugarcane	O 15,000.00 R -9,335.51	5,664.49	8,504.40	(+)2,839.91	Surrender of funds was mainly due to less receipt of subsidies claims under the scheme. Reasons for the final excess of ₹2,839.91 lakh have not been intimated (September 2023).
2401-51-108-98-High Yielding Varieties Programme in Haryana	O 2,996.00 R -390.46	2,605.54	2,606.50	(+) 0.96	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims and less engagement of staff under outsourcing policy offset by excess on payment of dearness allowance installment/arrears and more receipt of leave travel concession claims. Reasons for the final excess of ₹0.96 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-77-National Food Security Mission	O 4,217.00 R -2,376.31	1,840.69	1,842.01	(+) 1.32	Surrender of funds was mainly due to less release of funds by the Government of India. Reasons for the final excess of ₹1.32 lakh have not been intimated (September 2023).
2401-51-109-78-Sub Mission on Agriculture Mechanization	O 20,000.00 R -9,717.23	10,282.77	10,285.30	(+) 2.53	Surrender of funds was mainly due to less release of funds by the Government of India under the scheme. Reasons for the final excess of ₹2.53 lakh have not been intimated (September 2023).
2401-51-109-80-Scheme for Rashtriya Krishi Vikas Yojna	O 20,000.00 R -14,689.78	5,310.22	5,345.49	(+) 35.27	Surrender of funds was mainly due to less release of funds by the Government of India under the scheme. Reasons for the final excess of ₹35.27 lakh have not been intimated (September 2023).



## Grant No. 10- Contd.

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 -284.76	2,115.24	2,124.54	(+) 9.30	Surrender of funds was mainly due to less receipt of funds by the Government of India under the scheme offset by excess on more payment of contractual manpower. Reasons for the final excess of ₹9.30 lakh have not been intimated (September 2023).
2401-51-109-99-Agriculture demonstration and propaganda	O 8,855.00 R -1,319.23	7,535.77	7,580.65	(+) 44.88	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy, less receipt of ex-gratia claims and less payment of energy bills offset by excess on more receipt of leave travel concession & medical reimbursement claims. Reasons for the final excess of ₹44.88 lakh have not been intimated (September 2023).

## Grant No. 10- 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 -433.76	3,066.24	3,073.36	(+) 7.12	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of staff under outsourcing policy. Reasons for the final excess of ₹7.12 lakh have not been intimated (September 2023).
2401-51-113-82-Scheme for Management of Crop Residue	O 10,000.00 R -7,286.96	2,713.04	3,117.39	(+)404.35	Surrender of funds was due to less receipt of subsidy claims. Reasons for the final excess of ₹404.35 lakh have not been intimated (September 2023).
2401-51-113-96-Scheme for Agriculture Engineering Service	O 800.00 R -373.46	426.54	426.69	(+) 0.15	Surrender of funds was mainly due to less receipt of subsidy claims, non-finalization of tender, less engagement of staff under outsourcing policy, non-filling up of vacant staff and less deployment of daily paid labours partly offset by excess on payment of dearness allowance arrear. Reasons for the final excess of ₹0.15 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-113-99- Agricultural Engineering	O 1,707.00 R -335.41	1,371.59	1,371.86	(+) 0.27	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of dearness allowance, less engagement of staff under outsourcing policy, non-finalization of rent deed and non-completion of the works offset by excess on payment of office expenses bills and more receipt of medical reimbursement claims. Reasons for the final excess of ₹0.27 lakh have not been intimated (September 2023).
2401-51-119-65-Scheme for Integrated Horticulture Development In Haryana State	O 8,500.00 R -1,714.72	6,785.28	7,087.36	(+)302.08	Surrender of funds was mainly due to less receipt of claims under subsidies, non-finalization of fresh tender process and less engagement of staff under outsourcing policy. Reasons for the final excess of ₹302.08 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-97-Scheme for Various Horticulture Activities in Haryana	O 8,340.00 R -1,968.19	6,371.81	6,412.88	(+) 41.07	Surrender of funds was mainly due to non-filling up of vacant posts, non-completion of minor works, less conduction of training programme and less receipt of medical reimbursement claims offset by excess due to more receipt of leave travel concession and payment of pending bills. Reasons for the final excess of ₹41.07 lakh have not been intimated (September 2023).
2401-51-789-97-Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes	O 3,000.00 R -1,501.45	1,498.55	1,543.33	(+) 44.78	Surrender of funds was due to less receipt of funds from Government of India. Reasons for the final excess of ₹44.78 lakh have not been intimated (September 2023).
2401-51-789-98-Integrated Horticulture Development Plan Scheme for Scheduled Castes Families	O 1,000.00 R -303.76	696.24	700.31	(+) 4.07	Surrender of funds was due to less receipt of subsidy claims under the scheme. Reasons for the final excess of ₹4.07 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-001-95-Scheme for Strengthening of Human Resources and Infrastructure (98-Establishment Expenses)	O 1,676.00 R -538.75	1,137.25	1,138.34	(+) 1.09	Surrender of funds was mainly due to non-finalization of fresh tender process, non-filling up of vacant posts and non-engagement of staff under outsourcing policy. Reasons for the final excess of ₹1.09 lakh have not been intimated (September 2023).
2403-51-001-99-Establishment of Directorate Animal Husbandry & Dairying Renamed as Establishment of Directorate and District staff of Animal Husbandry and Dairying	O 3,480.00 R -614.25	2,865.75	2,872.34	(+) 6.59	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy, conduction of less training programme, adoption of economy measures and less receipt of ex-gratia claims offset by excess expenditure on payment of dearness allowance arrear. Reasons for the final excess of ₹6.59 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-62-Opening/ Up-gradation and Strengthening of Vety. Institutions	O 11,585.00 R -2,221.48	9,363.52	9,384.71	(+) 21.19	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers, non-finalization of fresh tender process, adoption of economy measures and less engagement of staff under outsourcing policy offset by excess expenditure on payment of dearness allowance arrear. Reasons for the final excess of ₹21.19 lakh have not been intimated (September 2023).
2403-51-101-88-Scheme for establishment of Haryana Veterinary Vaccine Institution	O 57,800.00 R -6,373.21	51,426.79	51,515.30	(+) 88.51	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy, less receipt of leave travel concession & ex-gratia claims and non-completion of minor works offset by excess expenditure on payment of dearness allowance arrear. Reasons for the final excess of ₹88.51 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-99- Establishment of Government Livestock Farm	O 3,677.00 R -681.10	2,995.90	3,000.90	(+) 5.00	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of ex-gratia claims offset by excess expenditure on payment of dearness allowance. Reasons for the final excess of ₹5 lakh have not been intimated (September 2023).
2405-51-001-99- Headquarter staff Renamed as Establishment Expenses	O 1,165.15 R -250.39	914.76	915.10	(+) 0.34	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of contractual staff and less receipt of ex-gratia demands from officers/officials. Reasons for the final excess of ₹0.34 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-101-91-Scheme for the National Fish Seed Programme	O 1,601.30 R -476.21	1,125.09	1,146.93	(+) 21.84	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and less receipt of ex-gratia claims. Reasons for the final excess of ₹21.84 lakh have not been intimated (September 2023).
2405-51-101-92-Scheme for the Intensive Fisheries Development programme	O 2,111.50 R -304.58	1,806.92	1,811.51	(+) 4.59	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and less receipt of ex-gratia claims. Reasons for the final excess of ₹4.59 lakh have not been intimated (September 2023).
2405-51-109-99-Scheme for Agriculture Human Resources Development (98-Establishment Expenses)	O 2,066.50 R -1,575.64	490.86	494.25	(+) 3.39	Surrender of funds was mainly due to non-finalization of layout plan under grants-in-aid, non-filling up of vacant posts and adoption of economy measures. Reasons for the final excess of ₹3.39 lakh have not been intimated (September 2023).



## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-789-99-Scheme for Welfare of Schedule Caste families under Fisheries Sector	O 566.00 R -350.67	215.33	237.93	(+) 22.60	Reasons for the surrender of ₹350.67 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.) Reasons for the final excess of ₹22.60 lakh have not been intimated (September 2023).
2406-01-001-98-Circle/ Divisional Staff	O 11,319.00 R -1,360.78	9,958.22	9,969.95	(+) 11.73	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims, less engagement of contractual/ professional staff and less deployment of daily wagers offset by excess expenditure on more engagement of contractual staff, more receipt of medical reimbursement and ex-gratia claims. Reasons for the final excess of ₹11.73 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-001-99-Headquarter Staff (98-Establishment Expenses)	O 2,126.50 R -391.43	1,735.07	1,736.12	(+) 1.05	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of computer items and non-receipt of legal fee to counsels claims offset by excess expenditure on more engagement of contractual staff, more receipt of medical reimbursement claims. Reasons for the final excess of ₹1.05 lakh have not been intimated (September 2023).
2406-01-070-97-Buildings	O 500.00 R -170.14	329.86	360.64	(+) 30.78	Reasons for the surrender of ₹170.14 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.) Reasons for the final excess of ₹30.78 lakh have been called for (Appn. Acs/1-4/23-24/Gr. No. 10/657-62 dated 13.07.2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-88- Afforestation Waste land and Agro Forestry Project	O 5,500.00 R -767.88	4,732.12	4,732.83	(+) 0.71	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily wagers, less purchase of office items, adoption of economy measures and less touring by officers offset by excess expenditure on payment of enhanced dearness allowance and more engagement of contractual staff through Haryana Kaushal Rozgar Nigam Limited (HKRN). Reasons for the final excess of ₹0.71 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-93-Wild life Protection in Multiple use Area	O 850.00 R -347.51	502.49	574.36	(+) 71.87	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily wagers, less touring by officers and less purchase of office items. Out of total surrendered amount, reasons for the surrender of ₹115.64 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023). Reasons for the final excess of ₹71.87 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-99-Headquarter Staff	O 1,517.95 R -342.98	1,174.97	1,176.97	(+) 2.00	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of feed items claims in wildlife sanctuaries, less receipt of leave travel concession & ex-gratia claims and less purchase of computer items. Reasons for the final excess of ₹2 lakh have not been intimated (September 2023).
2406-02-800-98-Extention of Zoo and Deer Parks	O 700.00 R -195.42	504.58	549.30	(+) 44.72	Surrender of funds was mainly due to less receipt of minor and maintenance works claims, less deployment of contractual and professional staff. Reasons for the final excess of ₹44.72 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-04-103-92-Payment from Interest Accrued on Compensatory Afforestation Fund	O 1,801.00 R -1,706.06	94.94	97.53	(+) 2.59	Surrender of funds was due to less receipt of minor works claims and less engagement of contractual staff. Reasons for the final excess of ₹2.59 lakh have not been intimated (September 2023).
2406-04-103-96-Net Present Value of Forest Land	O 13,725.00 R -7,504.34	6,220.66	6,287.46	(+) 66.80	Surrender of funds was due to less receipt of minor works claims and less engagement of contractual staff. Reasons for the final excess of ₹66.80 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-001-98- Development of Mines and Minerals in the State for mineral exploration and mineral concession	O 1,269.81 R -257.79	1,012.02	1,018.11	(+) 6.09	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of claims for legal fee to counsels and less engagement of contractual & professional staff offset by excess expenditure on more engagement of software engineer through National Informatics Centre Services Inc. and receipt of more medical reimbursement claims. Reasons for the final excess of ₹6.09 lakh have not been intimated (September 2023).

## Grant No. 10- 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 2,258.90 R -779.46	1,479.44	1,485.51	(+) 6.07	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less use of weighment slip books due to implementation of E-Rawana system and less engagement of daily wagers and apprentices in the department. Reasons for the final excess of ₹6.07 lakh have not been intimated (September 2023).
3435-03-102-99-Setting up of Special Environmental Courts (99-Establishment Expenses)	O 315.05 R -78.79	236.26	236.56	(+) 0.30	Surrender of funds was mainly due to non-filling up of vacant posts, less payment of rent, less receipt of leave travel concession claims and less engagement of contractual staff. Reasons for the final excess of ₹0.30 lakh have not been intimated (September 2023).



**Grant No. 10- Contd.**

(6) Two cases of budgeting where excessive supplementary grant was obtained and later on surrendered in excess of the saving through re-appropriation that resulted in, excess expenditure, which indicates that budget estimates were not prepared appropriately are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-70-Scheme for Establishment of Hi-tech Dairy units	O 1,500.00 S 2,500.00 R -1,241.57	2,758.43	2,791.04	(+) 32.61	Surrender of funds was due to non-receipt of subsidy claims under the scheme. Reasons for the final excess of ₹32.61 lakh have not been intimated (September 2023).
2403-51-789-94-Scheme for Employment opportunities to Scheduled Castes by establishing Livestock units for Scheduled castes	O 2,700.00 S 4,300.00 R -2,079.13	4,920.87	4,926.07	(+) 5.20	Surrender of funds was due to less identification of eligible beneficiaries. Reasons for the final excess of ₹5.20 lakh have not been intimated (September 2023).

(7) In the following case, the supplementary grant has been obtained excessive and later on supplementary grant reduced through re-appropriation on 31 March 2023 by the Finance Department, which indicates that the budget estimates were not prepared appropriately.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-64-National Afforestation Programme (National Mission for a green India)	O 1.00 S 2,730.00 R -1,138.90	1,592.10	1,592.10	..	Surrender of funds was due to non-release of funds for the year 2022-23.

(8) In the following case, supplementary grant has been obtained and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
2406-01-102-71-Herbal Nature Park	O 1,000.00 S 500.00 R -767.18	732.82	732.82	..	Surrender of funds was due to less receipt of minor and maintenance works payment claims.

(9) Excess occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-53-Establishment of Horticulture University	O 1.00 R 1,356.50	1,357.50	1,357.50	..	Augmentation of provision was due to releases of more funds for clearance of pending liabilities.
2401-51-190-99-Bhavantar Bharpayee Yojana in Haryana State	O 1,000.00 R 1,029.79	2,029.79	2,029.79	..	Augmentation of provision was due to releases of more funds for eligible farmers.

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-87-Enumeration of trees and cutting of Branches of trees on Roads	O 11.80 S 500.00 R 604.13	1,115.93	1,115.93	..	Reasons for the augmentation of provision of ₹604.13 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn.Order 22-23/254-255 dated 24-05-2023.)
2403-51-101-67-Scheme for setting up of Lala Lajpat Rai University of Veterinary & Animal Science, Hisar (98-NABARD Assistance)	O 1.00 R 4,504.00	4,505.00	4,505.00	..	Augmentation of provision was due to releases of more funds by National Bank for Agriculture and Rural Development (NABARD).
2403-51-101-67-Scheme for setting up of Lala Lajpat Rai University of Veterinary & Animal Science, Hisar (99-Expenses borne by State)	O 1.00 R 3,699.00	3,700.00	3,700.00	..	Augmentation of provision was due to clearance of pending liabilities on account of non-recurring expenditure.
2403-51-102-72-Scheme for Setting up of Pet Clinic	O 30.00 R 30.75	60.75	60.75	..	Augmentation of provision was due to diversion of funds by Finance Department from 2403-51-101-62 (34-OC).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-76-Scheme for Assistance to States for Conduct of Livestock Census	O 19.00 R 71.25	90.25	90.25	..	Augmentation of provision was due to receipt of more funds by the Government of India.
2415-01-277-99-Grants-in-aid to Haryana Agricultural University	O 1.00 R 14,287.25	14,288.25	14,288.25	..	Augmentation of provision was due to release of more funds for clearance of pending liabilities.

**Defective Budgeting**

(10) Cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which provision was augmented inadequately that resulted in excess expenditure are discussed below:-

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 2,500.00 R 933.88	3,433.88	4,031.34	(+)597.46	Augmentation of provision was mainly due to more expenditure on material and supply to achieve the targets of Har Khet Swach Khet campaign and more engagement of contractual staff under outsourcing policy offset by saving due to less receipt of subsidy claims. Reasons for the final excess of ₹597.46 lakh have not been intimated (September 2023).

## Grant No. 10- 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 600.00 R 91.53	691.53	792.98	(+)101.45	Augmentation of provision was due to more receipt of cotton subsidy claims and more engagement of contractual staff under outsourcing policy offset by saving due to non-filling up of vacant posts. Reasons for the final excess of ₹101.45 lakh have not been intimated (September 2023).
2401-51-108-83-Scheme for Promotion of crops diversification	O 16,000.00 R 31,222.99	47,222.99	47,369.09	(+)146.10	Augmentation of provision was due to more receipt of subsidy claims. Reasons for the final excess of ₹146.10 lakh have not been intimated (September 2023).
2401-51-109-81-Scheme for Promotion of Sustainable Agriculture Strategic initiatives and Kisan Kalyan Kosh	O 3,000.00 R 1,187.03	4,187.03	4,314.40	(+)127.37	Augmentation of provision was due to more receipt of subsidy claims and more identification of eligible farmers. Reasons for the final excess of ₹127.37 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-93-Scheme for strengthening of Agriculture Extension infrastructure	O 1,775.00 R 921.08	2,696.08	2,696.14	(+) 0.06	Augmentation of provision was due to more purchase of vehicles, computer and furniture offset by saving due to less engagement of staff under outsourcing policy, non-finalization of tender process and non-filling up of vacant posts. Reasons for the final excess of ₹0.06 lakh have not been intimated (September 2023).
2401-51-789-89-Scheme for providing implements/ machinery on subsidy to the group of farmers and SC farmers	O 5.00 R 1,975.04	1,980.04	1,980.36	(+) 0.32	Augmentation of provision was due to more receipt of subsidy claims to the group of farmers and SC farmers. Reasons for the final excess of ₹0.32 lakh have not been intimated (September 2023).
2401-51-789-90-Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	O 600.00 R 74.15	674.15	705.36	(+) 31.21	Augmentation of provision was due to release of more funds by Government of India. Reasons for the final excess of ₹31.21 lakh have not been intimated (September 2023).

## Grant No. 10- 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 2,897.00 R 2,097.30	4,994.30	5,590.87	(+) 596.57	Augmentation of provision was due to more area reclaimed through vertical drainage technology and construction of structure for water conservation and payment of dearness allowance arrear offset by saving due to non-filling up of vacant posts, less receipt of subsidies claims and less engagement of staff under outsourcing policy. Reasons for the final excess of ₹596.57 lakh have not been intimated (September 2023).
2402-51-102-86-Scheme for Pilot Project for the reclamation of saline soil and Waterlogged land in the State (99-Normal Plan)	O 472.00 R 808.81	1,280.81	1,403.69	(+) 122.88	Augmentation of provision was due to more reclamation works under minor works and payment of pending bills of Gypsum. Reasons for the final excess of ₹122.88 lakh have not been intimated (September 2023).

**Grant No. 10- Contd.**

(11) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered resulting in incurring of expenditure without sufficient budget provision, is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-003-98- Environmental Training Education and Awareness Programme	O 50.00 R -50.00	..	44.00	(+)44.00	Surrender of entire provision was due to non-organization of awareness programme. Reasons for the final excess of ₹44 lakh have not been intimated (September 2023).

**Charged Appropriation**

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

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 -20.73	9.27	9.27	..	Surrender of funds was due to adoption of economy measures.
2406-01-800-99-Payment of water charges to Irrigation Department for canal water	O 120.00 R -33.66	86.34	86.34	..	Reasons for the surrender of ₹33.66 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.)

**Capital****Voted Grant**



**Grant No. 10- Contd.**

(13) Against the available saving of ₹64,664.86 lakh, surrender of ₹64,976.38 lakh on 31 March 2023 proved unrealistic.

(14) In view of overall saving of ₹64,664.86 lakh, the supplementary grant of ₹809.60 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

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 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from National Bank for Agriculture and Rural Development (NABARD).
6401-51-800-90-Financial Assistance to Horticulture University (Unauthorised Scheme)	O 11,000.00 R -9,000.00	2,000.00	2,000.00	..	Reasons for the surrender of ₹9,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.)
6416-51-190-99-Financial Assistance to the Haryana Agricultural University, Hisar	O 69,687.00 R -26,802.38	42,884.62	42,884.62	..	Reasons for the surrender of ₹26,802.38 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023.)

## Grant No. 10- Contd.

**Defective Budgeting**

(16) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted in amount remained unsundered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6403-51-190-98-Financial Assistance to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar NABARD	O 10,000.00 R -7,446.68	2,553.32	..	(-)2,553.32	Reasons for the surrender of ₹7,446.68 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023). Reasons for the final saving of ₹2,553.32 lakh have not been intimated (September 2023).

(17) Cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which appropriation was surrendered more than the actual saving that resulted in excess expenditure are discussed below:-

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 (99-State Assistance)	O 15,000.00 R -14,413.32	586.68	791.86	(+)205.18	Surrender of funds was due to non-finalization of major works. Reasons for the final excess of ₹205.18 lakh have not been intimated (September 2023).

## Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6403-51-190-99-Financial Assistance to the Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (State)	O 18,000.00 R -8,404.00	9,596.00	12,149.32	(+)2,553.32	Reasons for the surrender of ₹8,404 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 10/Re-appn. Order 22-23/254-255 dated 24-05-2023). Reasons for the final excess of ₹2,553.32 lakh have not been intimated (September 2023).

(18) Excess occurred mainly under:-

## Defective Budgeting

(19) One case of re-appropriation order issued by the Finance Department on 31 March 2023 in which provision was augmented inadequately less than the actual expenditure that resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-97-Construction of Agriculture/ Horticulture Office Building Renamed as Scheme for creation/ Purchase of Capital Assets	O 1,000.00 R 2,091.00	3,091.00	3,197.34	(+)106.34	Augmentation of provision was due to more payment for development works. Reasons for the final excess of ₹106.34 lakh have not been intimated (September 2023).

**Grant No. 10 - Contd.****(20) State Compensatory Afforestation Fund:**

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

In exercise of the powers conferred by sub-section (1) of section 4 of the Compensatory Afforestation Fund Act 2016 (38 of 2016), the Governor, Haryana is pleased to establish for the purposes of this Act, a special Fund to be referred as 'State Compensatory Afforestation Fund (SCAF)' (hereinafter referred to as 'State Fund') Haryana under interest bearing Section of Public Account of the State of Haryana under a distinct Minor Head: 129-'Haryana Compensatory Afforestation Fund (SCAF)' below the Major Head: 8121-'General and Other Reserve Funds', with effect from the date of its publication in the official gazette.

The State Compensatory Afforestation Fund Haryana shall be under the control of the State Government and managed by the State Authority. The financial regulations and procedures, in particular the procedure for drawing up and implementing the budget of the State Authority, shall be in accordance with the General Financial Rules, 2017 and the orders issued by the Central Government and the State Government in this regard from time to time.

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

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

**(21) 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 work 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 annual.

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.

**Grant No. 10 - Concl'd.**

A balance of ₹37,388.78 lakh was in the Fund as on 1 April 2022. The State Government deposited an amount of ₹5,275.66 lakh (Concession Holder contribution: ₹3,729.17 lakh and ₹1,546.49 lakh State contribution) to the Fund during the year 2022-23. Interest on the balance in the fund is ₹4,272.89 lakh.

An expenditure of ₹590.71 lakh (₹583.71 lakh transferred to the District Mineral Fund and ₹7 lakh being administrative expenses) was met from the fund leaving a closing balance of ₹46,346.62 lakh in the fund as on 31.03.2023.

The transaction of Mines and Mineral Fund for the year 2022-23 is as under:-

(₹ in lakh)

Opening Balance as on 01.04.2022	Transfer to Reserve Fund during the year	Interest	Expenditure met from the Fund during the year	Closing Balance as on 31.03.2023
37,388.78	5,275.66 (3,729.17 + 1,546.49)	4,272.89	590.71	46,346.62

The details of transactions in the Fund is given in Statement No. 21 and 22 of the Finance Accounts for the year 2022-23

**Grant No. 11 - FOOD AND SUPPLIES/ CO-OPERATION**

**(Major Heads- 2408-Food, Storage and Warehousing, 2425-Co-operation, 3456-Civil Supplies, 3475-Other General Economic Services, 4250-Capital Outlay on other Social Services, 4408-Capital Outlay on Food Storage and Warehousing, 4425-Capital Outlay on Co-operation, 4860-Capital Outlay on Consumer Industries)**

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	15,86,15,70	21,25,05,55	10,88,45,47	(-)10,36,60,08
Supplementary	5,38,89,85			

Amount surrendered during the year

(March 2023)

10,40,24,46

**Charged**

Original	31,00	31,00	10,97	(-)20,03
Supplementary	..			

Amount surrendered during the year

(March 2023)

23,70

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,64,16,59,60	1,64,16,59,60	1,10,06,10,96	(-)54,10,48,64
Supplementary	..			

Amount surrendered during the year

( March 2023)

59,24,37,74

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹1,03,660.08 lakh, surrender of ₹1,04,024.46 lakh on 31 March 2023 proved unrealistic.

**Grant No. 11- Contd.**

(2) In view of overall saving of ₹1,03,660.08 lakh, the supplementary grant of ₹53,889.85 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-91- Revamping of End to End Computerisa- tion of TPDS Operation	O 1,500.00 R -1,099.55	400.45	400.45	..	Surrender of funds was due to less purchase of office items and non-engagement of professional staff.
2408-01-001-94-Public Distribution Scheme (99- Information & Technology)	O 1,200.00 R -1,200.00	..	..	..	Surrender of entire provision was due to matter regarding payment to Tata Consultancy Service Company is under process.
2425-51-003-99-Training	O 123.90 R -27.98	95.92	95.91	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant post and non-engagement of staff under IT policy/Haryana Kaushal Rozgar Nigam Limited (HKRNL).
2425-51-107-76-Mukhya Mantri Dugdh Utpadak Protsahan Yojna in Haryana	O 4,100.00 R -848.70	3,251.30	3,251.30	..	Surrender of funds was due to less receipt of subsidy claims under the scheme.

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-107-89-Rebate on rate of interest regarding short term Crop loans advanced by Co-operative Banks renamed as Rebate on rate of interest regarding short term crop loans advanced by all Scheduled Banks	O 30,000.00 R -16,489.28	13,510.72	13,510.72	..	Surrender of funds was due to less receipt of claims under the scheme.
2425-51-108-93-Interest Subvention for refurbishment of Milk Plants under Dairy Processing and Infrastructure Development Fund (DIDF) Scheme	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
2425-51-108-94-Setting up of Milk Chilling Centre at Dabwali renamed as Strengthening of Milk Chilling Centres	O 12,700.00 R -12,642.40	57.60	57.60	..	Surrender of funds was due to non-completion of the work.



**Grant No. 11- Contd.****Defective Budgeting**

(4) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023 in which funds were surrendered more than the actual saving that resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98-Field Staff	O 31,089.50 R -15,869.54	15,219.96	15,223.57	(+) 3.61	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of claims from the beneficiaries under subsidies head, less engagement of professional staff and minimum training programmes conducted by the department offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹3.61 lakh have not been intimated (September 2023).

## Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-99-Directorate Staff (98-Establishment Expenses)	O	2,050.30	1,790.62	1,791.07	(+) 0.45	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff offset by excess due to payment of enhanced dearness allowance and more engagement of professional staff. Reasons for the final excess of ₹0.45 lakh have not been intimated (September 2023).
	R	-259.68				
2425-51-001-98-Scheme for strengthening of field office in RCS, Haryana	O	7,740.00	5,894.65	5,896.50	(+) 1.85	Surrender of funds was due to non-filling up of vacant posts. Reasons for the final excess of ₹1.85 lakh have been called for (Appn. Acs/1-4/23-24/Gr. No. 11/606-608 dated 11.07.2023).
	R	-1,845.35				

## Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-001-99-Scheme for the establishment of headquarter staff in RCS, Office, Haryana	O	1,374.50	861.69	882.24	(+) 20.55	Surrender of funds was mainly due to non-filling up of vacant post, non-payment of bills to the agency and less training programmes conducted/ scheduled offset by more receipt of medical reimbursement claims and more engagement of staff under Outsourcing policy. Reasons for the final excess of ₹20.55 lakh have not been intimated (September 2023).
	R	-512.81				

## Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-101-98-Scheme for the strengthening of Co-operative Audit Staff in RCsM Office Field level	O	2,532.00	2,081.29	2,083.22	(+) 1.93	Surrender of funds was mainly due to non-filling up of vacant post, less receipt of medical reimbursement claims and adoption of economy measures offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹1.93 lakh have not been intimated (September 2023).
	R	-450.71				
2425-51-101-99-Strengthening of office of Chief Auditor Headquarters	O	328.00	256.97	258.47	(+) 1.50	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under IT policy/Haryana Kaushal Rozgar Nigam Limited (HKRNL) and less deployment of daily wage labourers. Reasons for the final excess of ₹1.50 lakh have not been intimated (September 2023).
	R	-71.03				

## Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-105-98-Publicity and Propaganda through Co-operative Development Federation (Harcofed)	O	120.00	90.00	120.00	(+) 30.00	Surrender of funds was due to less receipt of claims. Reasons for the final excess of ₹30 lakh have not been intimated (September 2023).
	R	-30.00				
3475-51-106-98-Establishment Expenditure	O	612.50	466.22	467.73	(+) 1.51	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items and less receipt of leave travel concession claims. Reasons for the final excess of ₹1.51 lakh have not been intimated (September 2023).
	R	-146.28				

(5) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which entire budget provision was surrendered and expenditure was made without sufficient budget provision is discussed on next page.

## Grant No. 11- Contd.

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 300.00 R -300.00	..	300.00	(+)300.00	Surrender of entire provision was due to non-implementation of the scheme. Reasons for incurring expenditure of ₹300 lakh without provision of funds have not been intimated (September 2023).

(6) In the following case where excessive supplementary grant was obtained and later on a part of supplementary grants reduced through re-appropriation on 31 March 2023 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
2425-51-107-85-Scheme for the one time settlement for recovery linked incentive to Haryana Agriculture & Rural Dev. Bank & Harco Bank	O 20,000.00 S 53,887.85 R -48,713.42	25,174.43	25,174.43	..	Surrender of funds was due to less receipt of claims under the scheme.

**Charged Appropriation**

(7) Against the available saving of ₹20.03 lakh, surrender of ₹23.70 lakh on 31 March 2023 proved unrealistic.

## Grant No. 11- Contd.

**Defective Budgeting**

(8) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds surrendered were more than the actual saving that resulted in excess expenditure is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98-Field Staff	O 25.00 R -19.68	5.32	8.99	(+) 3.67	Reasons for the surrender of ₹19.68 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/cs/ G.No.11/ Re-appn. Order 22-23/181-82 dated 08-05-2023). Reasons for the final excess of ₹3.67 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

(9) Against the available saving of ₹5,41,048.64 lakh, surrender of ₹5,92,437.74 lakh on 31 March 2023 proved unrealistic and excessive.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-89-Procurement of Bajra	O 50,000.00 R -10,176.64	39,823.36	39,823.36	..	Surrender of funds was due to less purchase of Bajra under the scheme.

## Grant No. 11- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-02-101-99- Construction of Godowns	O	1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of estimates for construction of Godowns from the Haryana Warehousing Corporation.
	R	-1,000.00				
4408-02-101-99- Construction of Godowns (98-State Contribution)	O	100.00	..	..	..	Surrender of entire provision was due to non-receipt of estimates for construction of Godowns from the Haryana Warehousing Corporation.
	R	-100.00				
4408-02-101-99- Construction of Godowns (99-NABARD Contribution)	O	1,900.00	..	..	..	Surrender of entire provision was due to non-receipt of estimates for construction of Godowns from the Haryana Warehousing Corporation.
	R	-1,900.00				
4425-51-107-85-Share Capital Urban Cooperative Banks	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-100.00				



## Grant No. 11- Contd.

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	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-100.00				
4425-51-107-96-Govt. contribution to the share capital to Primary Cooperative and Agriculture Rural Development	O	100.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-100.00				
4425-51-107-97-Government contribution to the share capital of HARCO Bank	O	5,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
	R	-5,000.00				
4425-51-108-74-Share Capital to Primary Agriculture Cooperative Societies from National Cooperative Development Corporation	O	200.00	92.00	92.00	..	Surrender of funds was due to less funds released by National Cooperative Development Corporation.
	R	-108.00				

## Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-108-88- Government contribution to the Share Capital of Marketing Co- operatives	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-release of funds by National Cooperative Development Corporation.

**Defective Budgeting**

(11) Two cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-99-Grain Supply Scheme	O 14,50,000.00 R -4,51,781.50	9,98,218.50	9,98,275.61	(+) 57.11	Surrender of funds was due to more receipt and recoveries from the Grain Supply Scheme. Reasons for the final excess of ₹57.11 lakh have not been intimated (September 2023).
4425-51-107-86-Share Capital to House Federation	O 500.00 R -90.00	410.00	500.00	(+) 90.00	Surrender of funds was due to less receipt of claims from House federation. Reasons for the final excess of ₹90 lakh have not been intimated (September 2023).

## Grant No. 11- Contd.

**Defective Budgeting**

(12) Two cases of re-appropriation order issued by the Finance Department as 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-97-Interest on Capital	O 90,000.00 R -90,000.00	..	34,424.51	(+)34,424.51	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 the final excess of ₹34,424.51 lakh have not been intimated (September 2023).
4408-01-101-98-Establishment Cost Chargeable	O 34,000.00 R -34,000.00	..	16,805.48	(+)16,805.48	Surrender of entire provision was due to reimbursement by Government of India. Reasons for the final excess of ₹16,805.48 lakh have not been intimated (September 2023).

**Grant No. 11- Concl.**

(13) Excess occurred mainly under:-

			<b>Total Grant (₹ in lakh)</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	<b>Remarks</b>
4425-51-107- 99-Share Capital to Central Co- operatives Banks	O      7,000.00  R      2,100.00		9,100.00	9,100.00	..	Augmentation of provision through re-appropriation was due to more investment in District Central Cooperative Banks.

**Grant No. 12 - EDUCATION (HIGHER/ SECONDARY/ ELEMENTARY)/ TECHNICAL  
EDUCATION/ WOMEN AND CHILD DEVELOPMENT**

(Major Heads-2202-General Education, 2203-Technical Education, 2235-Social Security and Welfare, 2236-Nutrition, 4202-Capital Outlay on Education, Sports, Art and Culture, 4235-Capital Outlay on Social Security and Welfare, 6202-Loans for Education, Sports, Art and Culture)

**Revenue**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	2,03,30,09,97	2,20,96,15,97	<b>1,90,46,98,53</b>	<b>(-)30,49,17,44</b>
Supplementary	17,66,06,00			

Amount surrendered during the year

(March 2023)

31,44,69,36

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	18,50,18,00	18,80,18,00	<b>10,07,25,53</b>	<b>(-)8,72,92,47</b>
Supplementary	30,00,00			

Amount surrendered during the year

(March 2023)

9,74,54,26

*Notes and Comments :*

**Revenue**

(1) Against the available saving of ₹3,04,917.44 lakh, surrender of ₹3,14,469.36 lakh on 31 March 2023 proved unrealistic

(2) In view of overall saving of ₹3,04,917.44 lakh, the supplementary grant of ₹1,76,606 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to original provision.

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

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-001-93- Performance Linked Outlay (PLO) for Department of Elementary Education (EDP-PLO-REV)	O 17,000.00 R -17,000.00	..	..	..	Reasons for the surrender of ₹17,000 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023).
2202-01-101-87-Organizing the National/ State/ District Level School Games Competitions for under-11 and under-14 age group	O 200.00 R -173.60	26.40	26.40	..	Surrender of funds was due to non/less receipt of demand from field offices.
2202-01-102-92-Grant in aid to non Government Primary Schools (Salary Grant)	O 150.00 R -95.46	54.54	54.54	..	Surrender of funds was due to less receipt of salary claims from field staff.
2202-01-108-99-Production of text books and Preparation of reading Material	O 110.00 R -25.13	84.87	84.87	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of leave travel concession & medical re-imbursement claims from employees.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-109-83-Mukhaya 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-finalization of merit list.
2202-01-109-89-Scholarships (middle)	O 190.00 R -41.18	148.82	148.82	..	Surrender of funds was due to less receipt of stipend claims from the eligible students under the scheme.
2202-01-789-99-Providing of free bicycle to SC Boy Students in Class VI	O 250.00 R -74.80	175.20	175.20	..	Surrender of funds was due to less receipt of demands from schools.
2202-01-793-99-Sarv Shiksha Abhiyan	O 14,500.00 R -2,414.30	12,085.70	12,085.70	..	Surrender of funds was due to less receipt of Centre Share from the Government of India.
2202-01-800-91-Swaran Jayanti Programme (99-Swacch Prangan)	O 2,000.00 R -937.67	1,062.33	1,062.33	..	Surrender of funds was due to less receipt of demands from the field offices.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001-92- Performance Linked Outlay (PLO) for Department of Secondary Education (EDS-PLO- REV)	O 10,000.00 R -10,000.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2023).
2202-02-105-90- Strengthening of SCERT Haryana Gurgaon	O 65.00 R -32.50	32.50	32.50	..	Surrender of funds was mainly due to adoption of economy measures and less expenditure under minor works at State Council of Educational Research and Training (SCERT) Gurugram.
2202-02-107-79-Mukhaya- mantri Saksham Merit Based 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 non-finalization of proposal.



## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-80-Reimbursement of examination Fees of BC students in the Board of School Education, Bhiwani	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-finalization of proposal.
2202-02-107-81-Girls Students Transport Safety Scheme	O 550.00 R -253.20	296.80	296.80	..	Surrender of funds was due to less receipt of travel expenses claims.
2202-02-107-84-Haryana State Merit Scholarship Secondary Stage	O 240.00 R -240.00	..	..	..	Surrender of entire provision was due to non-receipt of demand under the scheme.
2202-02-107-89-National Merit Scholarship	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-engagement of Apprentices.
2202-02-107-90-Students Safety Insurance Policy	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-finalization of proposal.

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-99-Scholarships (Secondary Schools)	O	160.00	90.81	90.81	..	Surrender of funds was due to less receipt of scholarship and stipend claims.
	R	-69.19				
2202-02-108-99-National Talent Search Scholarship	O	20.00	..	..	..	Surrender of entire provision was due to non-finalization of proposal.
	R	-20.00				
2202-02-110-95-Grant-in-aid to Gurukuls/ Sanskrit Pathshala	O	28.00	..	..	..	Surrender of entire provision was due to non-clearance of proposal.
	R	-28.00				
2202-02-789-95-Reimbursement of examination fees of SC students in the Board of School Education Bhiwani	O	3,000.00	..	..	..	Surrender of entire provision was due to non-clearance of proposal.
	R	-3,000.00				
2202-02-789-97-Cash Award Scheme for Scheduled Caste Classes 9th to 12th	O	2,500.00	1,704.92	1,704.92	..	Surrender of funds was due to less receipt of demand under the scheme.
	R	-795.08				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-001-96- Performance Linked Outlay (PLO) for Department of Higher Education (EDH-PLO-REV)	O 5,500.00 R -5,500.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2023).
2202-03-001-99- Administrative Staff (96- Haryana State Higher Education Council)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from department.
2202-03-103-97-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	O 2,400.00 R -2,400.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2202-03-105-87-Educational and Excursion Tour for Boy Students	O 50.00 R -24.94	25.06	25.06	..	Reasons for the surrender of funds have not been intimated (September 2023).
2202-03-107-98-Scholarships (Colleges)	O 150.00 R -36.20	113.80	113.80	..	Surrender of funds was due to adoption of economy measures.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-04-200-97-Sakshar Bharat Scheme Renamed as Padhna Likhna Abhiyan	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-clearance of departmental proposal.
2202-04-200-98-Other Adult Education Programmes	O 50.00 R -31.16	18.84	18.84	..	Surrender of funds was due to non-filling up of vacant posts and non-receipt of Medical reimbursement and leave travel concession claims.
2203-51-001-89-Performance Linked Outlay (PLO) for Technical Education (TED-PLO-REV)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt demand for funds under the scheme.
2203-51-105-55-Community Development Through Polytechnics	O 120.00 R -120.00	..	..	..	Surrender of entire provision 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.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-105-89-Setting up of new Govt. Polytechnics in the State	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to non-receipt of funds from the Government of India.
2203-51-112-90-Establishment of Government Engineering College Nilokheri, District Karnal	O 700.00 R -235.64	464.36	464.36	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of guest faculty and less receipt of leave travel concession claims.
2203-51-112-91-Setting up of Indian Institute of Information Technology (IIIT), Killohard, Sonapat	O 700.00 R -120.18	579.82	579.82	..	Surrender of funds was due to non-finalization of processes for land transfer under the scheme.
2203-51-112-92-Establishment of National Institute of Fashion Technology, Panchkula	O 1,000.00 R -225.00	775.00	775.00	..	Reasons for the surrender of funds have not been intimated (September 2023)..
2203-51-112-93-Estt. of Ch. Devi Lal Engg. College	O 900.00 R -174.30	725.70	725.70	..	Surrender of funds was due to non-filling up of vacant posts offset by excess due to more engagement of contractual staff.

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-199-99- Accreditation of Government Polytechnics (Under Swarn Jayanti Scheme)	O	100.00	3.30	3.30	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023).
	R	-96.70				
2203-51-789-97-Supply of Free Books for Scheduled Castes	O	100.00	63.00	63.00	..	Surrender of funds was due to non- finalization of tenders.
	R	-37.00				
2235-02-001-97-Staff for headquarter (WCD) (98- Establishment Expenses)	O	867.00	753.47	753.46	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts and less procurement of computers offset by excess due to payment of enhanced dearness allowance.
	R	-113.53				
2235-02-102-69-Rajiv Gandhi National Creche Scheme	O	3,000.00	748.00	748.00	..	Surrender of funds was due to non- receipt of grant from the Government of India.
	R	-2,252.00				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-76-Future Security Scheme of Insurance for Anganwari Workers / Helpers	O 500.00 R -265.85	234.15	234.15	..	Surrender of funds was due to utilization of previous year bill in the current year.
2235-02-102-77-Juvenile Justice Fund	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to adoption of economy measures.
2235-02-102-88-Setting up of Anganwadi Training Centres (UDISHA Project)	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
2235-02-102-98-Grant -in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes (98- Welfare of Destitute Children in need of care and protection).	O 47.00 R -24.81	22.19	22.19	..	Surrender of funds was due to less receipt of demand for grants under the scheme and less purchase of certain items under the scheme.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-789-90-Financial Assistance to Scheduled Castes Anganwadi Workers/ helper	O 6,000.00 R -3,432.44	2,567.56	2,567.56	..	Surrender of funds was due to less receipt of grant from the Government of India.
2235-02-800-82-Haryana State Commission for Women (99-Establishment of Haryana State Commission for women)	O 200.00 R -27.00	173.00	173.00	..	Surrender of funds was due to less receipt of demand for grants from the Commission.
2235-02-800-87-Haryana Women Development Corporation	O 920.00 R -154.15	765.85	765.85	..	Surrender of funds was due to non-clearance of bills under the scheme offset by excess due to conduction of auto training for women.
2236-02-101-87-Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under Nutrition	O 20,000.00 R -10,346.41	9,653.59	9,653.59	..	Surrender of funds was due to non-clearance of Vita milk bills.



## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-88-Pradhan Mantri Matru Vandana Yojana (PMMVY)	O 5,000.00 R -1,527.71	3,472.29	3,472.29	..	Surrender of funds was mainly due to transfer of funds received from the Government of India directly to escrow account and receipt of funds from the Government of India at the fag end of financial year 2022-23 offset by excess expenditure to cover more funds received from the Government of India under Feeding and Cash Doles.
2236-02-101-89-Scheme for Adolescent Girls	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
2236-02-101-95-Supplementary Nutrition Programme	O 12,000.00 R -3,099.39	8,900.61	8,900.61	..	Surrender of funds was due to less receipt of grant from the Government of India.
2236-02-789-96-Financial Assistance to Scheduled Caste Women (Pradhan Mantri Matru Vandana Yojna)	O 1,500.00 R -1,178.42	321.58	321.58	..	Surrender of funds was due to transfer of funds received from the Government of India directly to escrow account and receipt of funds from the Government of India at the fag end of financial year 2022-23 on 31-03-2023.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-789-98- Supplementary Nutrition Programme for Scheduled Castes	O 6,000.00 R -3,095.62	2,904.38	2,904.38	..	Surrender of funds was due to less receipt of grant from the Government of India.

**Defective Budgeting**

(4) The following cases of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted in amounts remained unsundered :-

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)	O 13,830.00 R -2,216.02	11,613.98	11,604.11	(-) 9.87	Surrender of funds was mainly due to non-filling up of vacant posts, non-clearance of bills, non-receipt of demand under training and less engagement of contractual staff in Govt. Colleges offset by excess on more expenditure on payment of enhanced dearness allowance and more engagement of staff under outsourcing policy. Reasons for final saving of ₹9.87 lakh have not been intimated (September 2023).

## Grant No. 12- 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 350.00 R -101.05	248.95	241.80	(-) 7.15	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and less engagement of contractual staff. Reasons for final savings of ₹7.15 lakh have not been intimated (September 2023).
2235-02-102-78-Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	O 16,000.00 R -7,375.82	8,624.18	8,610.14	(-) 14.04	Surrender of funds was due to utilization of previous year bill in the current year. Reasons for final saving of ₹14.04 lakh have not been intimated (September 2023).
2235-02-103-73-Relief & Rehabilitation of Women Acid Victims	O 30.00 R -26.65	3.35	2.30	(-) 1.05	Surrender of funds was due to less receipt of cases under the scheme. Reasons for final savings of ₹1.05 lakh have not been intimated (September 2023).

## Grant No. 12- 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 -153.84	96.16	96.13	(-) 0.03	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023). Reasons for the final saving of ₹0.03 lakh have not been intimated (September 2023).
2235-02-789-99-Financial assistance to Scheduled Castes families under Apni Betian Apna Dhan Rename as Aapki Beti Hamari Beti (Ladli)	O 16,000.00 R -7,498.87	8,501.13	8,341.36	(-)159.77	Surrender of funds was due to enrollment of less beneficiaries under the scheme. Reasons for final savings of ₹159.77 lakh have not been intimated (September 2023).

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving, resulted in excess expenditure.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-101-95-Expansion of Facilities Classes VI-VIII (Full time)	O 13,800.00 R -3,799.99	10,000.01	10,372.78	(+) 372.77	Surrender of funds was due to less receipt of demand for material & supply from school/field offices and non-finalization of tenders by departmental purchase committee. Reasons for the final excess of ₹372.77 lakh have not been intimated (September 2023).
2202-01-101-97-Expansion of facilities classes 1-V (Full time)	O 1,000.00 R -603.55	396.45	396.95	(+) 0.50	Surrender of funds was due to less receipt of demand for material & supply from school/field offices and adoption of economy measures. Reasons for the final excess of ₹0.50 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-101-98-Middle Education Classes VI to VIII (98-Establishment Expenses)	O 3,66,126.00 R -59,657.88	3,06,468.12	3,06,532.12	(+) 64.00	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession claims. Reasons for the final excess of ₹64 lakh have not been intimated (September 2023).
2202-01-109-85-Monthly Stipend to BPL Students in Classes I-VIII	O 500.00 R -350.80	149.20	375.73	(+) 226.53	Surrender of funds was due to change in procedure and less collection of data at headquarter through new module system from Management Information System (MIS) portal. Reasons for the final excess of ₹226.53 lakh have not been intimated (September 2023).
2202-01-800-91-Swaran Jayanti Programme (98-Sugam Shiksha-Providing of Teachers to all Schools)	O 1,000.00 R -199.77	800.23	806.00	(+) 5.77	Surrender of funds was due to less engagement of contractual staff under the scheme. Reasons for the final excess of ₹5.77 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001-99-Administrative staff (98-DEO's Establishment)	O 8,791.00 R -1,584.60	7,206.40	7,218.22	(+)11.82	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of new vehicles and receipt of less demands. Reasons for the final excess of ₹11.82 lakh have not been intimated (September 2023).
2202-02-001-99-Administrative staff [99-Head Quarter Establishment (HQ)]	O 6,558.00 R -1,495.80	5,062.20	5,099.57	(+) 37.37	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff and less receipt of claims under the scheme offset by excess expenditure on office expenses by headquarter and receipt of more leave travel concession claims. Reasons for the final excess of ₹37.37 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-004-99-Setting up of State Council of Research and Training, Gurugram	O 10,833.00 R -9,172.27	1,660.73	1,661.27	(+) 0.54	Surrender of funds was mainly due to less receipt of training claims and non-filling up of vacant posts. Reasons for the final excess of ₹0.54 lakh have not been intimated (September 2023).
2202-02-053-99-Addition & alterations in Govt. Schools	O 10,000.00 R -2,888.58	7,111.42	7,504.27	(+) 392.85	Surrender of funds was due to execution of less minor works and less expense on stores and equipment. Reasons for the final excess of ₹392.85 lakh have not been intimated (September 2023).
2202-01-102-93-Introduction of pension for Non Govt. aided Primary Schools	O 2,000.00 R -251.64	1,748.36	1,800.11	(+) 51.75	Surrender of funds was due to less receipt of claims under the scheme. Reasons for final excess of ₹51.75 lakh have not been intimated (September 2023).



## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-87-Monthly Stipend to BPL students in Classes IX-XII	O 600.00 R -521.33	78.67	306.18	(+) 227.51	Surrender of funds was due to less receipt of scholarship and stipend claims. Reasons for final excess of ₹227.51 lakh have not been intimated (September 2023).
2202-02-109-99-Teaching Staff including other Establishments (98-Establishment Expenses)	O 4,73,932.00 R -42,078.73	4,31,853.27	4,35,915.08	(+)4,061.81	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession & medical reimbursement claims offset by excess due to more purchase of science kits & dual desks and more engagement of contractual employees. Reasons for final excess of ₹4,061.81 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-110-98-Grant-in-aid to Non-Government Secondary Schools (Salary Grant)	O 10,500.00 R -10,083.22	416.78	534.53	(+) 117.75	Surrender of funds was due to less receipt of claims under the grant-in-aid. Reasons for final excess of ₹117.75 lakh have not been intimated (September 2023).
2202-02-789-99-Providing of free bicycle to Scheduled Caste Students in Classes 9th and 11th	O 600.00 R -201.15	398.85	399.51	(+) 0.66	Surrender of funds was due to less receipt of demand under the scheme. Reasons for final excess of ₹0.66 lakh have not been intimated (September 2023).
2202-02-800-97-Swaran Jayanti Programme (97- Su-Sanskar-Beti Bachao Beti Padhao)	O 2,000.00 R -1,192.23	807.77	890.85	(+) 83.08	Surrender of funds was due to less receipt of demand under the scheme. Reasons for final excess of ₹83.08 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-800-97-Swaran Jayanti Programme (98- Sugam Shiksha Providing of teachers to all schools)	O 1,000.00 R -384.57	615.43	625.20	(+) 9.77	Surrender of funds was due to transfer of this scheme to Haryana Kaushal Rozgar Nigam. Reasons for final excess of ₹9.77 lakh have not been intimated (September 2023).
2202-02-800-97-Swaran Jayanti Programme (99- Swachh Prangan)	O 7,00.00 R -301.69	398.31	398.97	(+) 0.66	Surrender of funds was due to less receipt of demand from the field office. Reasons for final excess of ₹0.66 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-001-99-Administrative Staff [99-Headquarter Staff Establishment (HQ)]	O 4,657.00 R -1,159.82	3,497.18	3,505.29	(+) 8.11	Surrender of funds was mainly due to less purchase of Information technology equipments, non-filling up of vacant posts, less appointment of labour & sweeper under outsourcing scheme and less receipt of medical reimbursement claims offset by excess due to more receipt of leave travel concession claims from retirees and more receipt of claims of motor vehicle. Reasons for final excess of ₹8.11 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103-99-Institutes	O 45,470.00 R -5,022.19	40,447.81	40,459.98	(+) 12.17	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims and adoption of economy measures offset by excess due to expenditure on payment of enhanced dearness allowance. Reasons for final excess of ₹12.17 lakh have not been intimated (September 2023).
2202-03-104-98-Introduction of pension scheme for Non-Govt. aided colleges	O 25,000.00 R -2,015.05	22,984.95	25,000.00	(+)2,015.05	Surrender of funds was due to less receipt of claims under the scheme. Reasons for final excess of ₹2,015.05 lakh have not been intimated (September 2023).
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 -85.19	214.81	216.35	(+) 1.54	Surrender of funds was due to adoption of economy measures. Reasons for final excess of ₹1.54 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-105-99-Setting up of Women cell at College Level & Directorate Level	O	100.00	63.09	63.78	(+) 0.69	Surrender of funds was due to adoption of economy measures. Reasons for final excess of ₹0.69 lakh have not been intimated (September 2023).
	R	-36.91				
2203-51-001-93-Directorate of Technical Education (HQ.Staff)	O	1,653.50	1,042.19	1,068.65	(+) 26.46	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual employees and non-organizing of training camps offset by excess mainly due to more receipt of medical reimbursement and leave travel concession claims. Reasons for final excess of ₹26.46 lakh have not been intimated (September 2023).
	R	-611.31				

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-789-92-Reimbursement of State Transport Facility/Train Pass to SC Students Renamed as Reimbursement of Fee and Transport Facility to SC Students	O	30.00	4.53	4.76	(+) 0.23	Surrender of funds was due to less receipt of claims of Scheduled Caste students under the scheme. Reasons for final excess of ₹0.23 lakh have not been intimated (September 2023).
	R	-25.47				
2235-02-102-73-Integrated Child Protection Scheme (ICPS)	O	6,160.00	4,419.22	4,420.27	(+) 1.05	Surrender of funds was due to non-receipt of grant from the Government of India. Reasons for the final excess of ₹1.05 lakh have not been intimated (September 2023).
	R	-1,740.78				
2235-02-103-76-Protection of Women from Domestic Violence (Setting up of Cells)	O	250.00	179.03	179.22	(+) 0.19	Surrender of funds was due to less purchase of office & other items and less travel expenses offset by excess due to payment of enhanced salary. Reasons for final excess of ₹0.19 lakh have not been intimated (September 2023).
	R	-70.97				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-79-Gender Sensitization	O 4,000.00 R -3,888.49	111.51	111.55	(+) 0.04	Surrender of funds was due to non-finalization of process for purchase of sanitary napkins offset by excess due to expenditure on vehicle provided to Sh. G L Singhal (Consultant, Beti Bachao Beti Padhao scheme). Reasons for final excess of ₹0.04 lakh have not been intimated (September 2023).
2235-02-800-81-Implementation of J.J. Act (98-Remand/Observation Home)	O 362.70 R -48.90	313.80	318.55	(+) 4.75	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of certain items and non-hiring of contractual staff offset by excess due to payment of enhanced dearness allowances. Reasons for final excess of ₹4.75 lakh have not been intimated (September 2023).



## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-97-Panjiri Plant Gharaunda	O 198.50 R -25.90	172.60	172.62	(+) 0.02	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of leave travel concession and ex-gratia claims offset by excess due to payment of arrear of enhanced dearness allowance. Reasons for final excess of ₹0.02 lakh have not been intimated (September 2023).
2236-80-102-99-Scheme for Poshan Abhiyan	O 6,540.00 R -4,793.71	1,746.29	1,751.52	(+) 5.23	Surrender of funds was due to non-receipt of funds from the Government of India. Reasons for final excess of ₹5.23 lakh have not been intimated (September 2023).

(6) Excess occurred mainly as on next page:-

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-792- Irrecoverable loans written off (51-Na)	O	0.01	83.46	83.46	..	Reasons for the augmentation of provision were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023).
	R	83.45				
2202-02-105- 98-Junior Basic Training Institutions	O	593.00	4,232.20	4,232.20	..	Augmentation of provision through re-appropriation was due to expenditure on the payment of salary & dearness allowance for District Institute for Education and Training (DIET) and BIET staff.
	R	3,639.20				
2202-02-109- 94-Area Incentive Programme for Educationally Backward Minority	O	..	278.44	278.44	..	Augmentation of provision through re-appropriation was due to payment of bills on account of court cases.
	R	278.44				
2202-02-793- 98-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	O	8,924.02	13,519.54	13,519.54	..	Augmentation of provision through re-appropriation was due to receipt of excess central share from the Government of India.
	R	4,595.52				

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-102-86- Establishment of Maharishi Balmiki Sanskrit University, Mundri Kaithal	O 0.01 R 1,574.99	1,575.00	1,575.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2202-03-102-87- Establishment of Chaudhary Ranbir Singh University, Jind	O 0.01 R 989.99	990.00	990.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2202-03-102-88- Establishment of Chaudhary Bansi Lal University, Bhiwani	O 0.01 R 1,799.99	1,800.00	1,800.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2202-03-102-89-Setting up of Dr. B. R. Ambedkar National Law University, Haryana at Sonepat	O 0.01 R 1,304.99	1,305.00	1,305.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2202-03-102-90-Assistance to Indira Gandhi University Meerpur, Rewari	O 0.01 R 809.99	810.00	810.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-3-102-93- Ch.Devi Lal University, Sirsa	O 0.01 R 1,799.99	1,800.00	1,800.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2203-51-102-96-State University of Performing and Visual Arts, Rohtak	O .. R 800.00	800.00	800.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2203-51-102-97-YMCA University of Science and Technology Faridabad	O 0.01 R 1,124.99	1,125.00	1,125.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2203-51-102-98-Deen Bandhu Chhotu Ram University of Science & Technology, Murthal (Sonapat)	O 0.01 R 2,449.99	2,450.00	2,450.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2203-51-102-99-Guru Jambheshwar University of Science and Technology Hisar	O 0.01 R 2,499.99	2,500.00	2,500.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-104-77- Development of Aided Polytechnics	O .. R 817.00	817.00	817.00	..	Augmentation of provision through re-appropriation was due to clearance of pending liabilities.
2235-02-103-87- Strengthening of Voluntary Sector (Training cum Production centres and stipendiary Schemes) (99-GIA to Govt Supported NGOs including, Child Welfare Council Bhartiya Gramin Mahila Sangh and other Govt. NGOs for specific Purpose)	O 2,500.00 R 300.00	2,800.00	2,800.00		Augmentation of provision through re-appropriation was due to excess claim received from Child Welfare Council.

## Grant No. 12- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-800-81-Implementa- tion of J.J. Act (99-Special home/School)	O	81.48	100.97	100.96	(-) 0.01	Augmentation of provision through re-appropriation was due to payment of arrear of annual increment and payment of enhanced dearness allowance offset by savings due to less purchase of certain items under other charges.
	R	19.49				

**Defective Budgeting**

(7) The cases of re-appropriation order issued by Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was more than the actual expenditure that resulted in an amount remained unsurrendered are 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	76,520.00	84,623.49	72,150.11	(-)12,473.38	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023). Reasons for final savings of ₹12,473.38 lakh have not been intimated (September 2023).
	R	8,103.49				

## Grant No. 12- 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 227.00 R 136.50	363.50	193.80	(-)169.70	Augmentation of provision through re-appropriation was due to filling-up of vacant posts offset by savings due to receipt of less claims under leave travel concession/ex-gratia & medical reimbursement. Reasons for the final savings of ₹169.70 lakh have not been intimated (September 2023).
2202-02-105-92-Setting up of District Institute of Education and Training (DIETs)	O 8,741.00 R 692.38	9,433.38	5,000.48	(-)4,432.90	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023). Reasons for the final savings of ₹4,432.90 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101- 99- Staff for Headquarter	O      25.41 S      6,043.00 R      2,228.58	8,296.99	8,292.51	(-) 4.48	Augmentation of provision through re-appropriation was due to providing of separate budget line as per direction of Government of India and transfer of funds from Aapki Beti Humari Beti programme and purchase component of gender sensitisation. Reasons for final saving of ₹4.48 lakh have not been intimated (September 2023).

(8) The cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure are discussed below:-

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      4,000.00 R      470.07	4,470.07	4,471.07	(+) 1.00	Augmentation of provision through re-appropriation was due to receipt of more claims for repair of school buildings. Reasons for final excess of ₹1 lakh have not been intimated (September 2023).



## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-789-98-Cash Award Scheme for Scheduled Caste Classes I to VIII	O 6,500.00 R 1,119.29	7,619.29	9,537.04	(+)1,917.75	Augmentation of provision through re-appropriation was due to payment of pending incentive to the beneficiaries of previous year. Reasons for final excess of ₹1,917.75 lakh have not been intimated (September 2023).
2203-51-104-74-Pension to Employees of Affiliated Aided Technical Institutions / Polytechnics	O 1,000.00 R 246.52	1,246.52	1,308.88	(+) 62.36	Augmentation of provision through re-appropriation was due to engagement of pension to the employees of affiliated Aided technical Institute/polytechnics. Reasons for final excess of ₹62.36 lakh have not been intimated (September 2023).

(9) In the following cases, the excessive supplementary grant has been obtained and later on the supplementary grant and a part of the original budget were surrendered more than the actual saving surrendered through re-appropriation on 31 March 2023 by the Finance Department resulting in excess expenditure which indicates that the budget estimates were not prepared appropriately:-

## Grant No. 12- 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 S 4,000.00 R -4,772.12	4,227.88	5,462.50	(+)1,234.62	Surrender of funds was due to change in procedure and less collection of data at headquarter through new module system from Management Information System (MIS) portal. Reasons for the final excess of ₹1,234.62 lakh have not been intimated (September 2023).
2202-01-789-97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII	O 16,000.00 S 11,500.00 R -14,404.83	13,095.17	16,514.85	(+)3,419.68	Surrender of funds was due to change in procedure and less collection of data at headquarter through new module system from Management Information System portal. Reasons for the final excess of ₹3,419.68 lakh have not been intimated (September 2023).

(10) In the following case, the excessive supplementary grant has been obtained and later on a part of supplementary grant was surrendered more than the actual saving through re-appropriation on 31 March 2023 by the Finance Department that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately:-

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-800-93-Right to Education Act	O 14,000.00 S 13,000.00 R -11,141.87	15,858.13	19,843.38	(+)3,985.25	Surrender of funds was due to less engagement of staff under apprenticeship and adoption of economy measures. Reasons for the final excess of ₹3,985.25 lakh have not been intimated (September 2023).

(11) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
2202-01-112-99-Mid Day Meal for Primary School Children	O 32,070.00 S 6,000.00 R -7,069.65	31,000.35	31,000.35	..	Surrender of funds was mainly due to non-receipt of funds from Government of India and adoption of economy measures.

(12) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained 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 that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103-98- Government Colleges	O 46,550.00 S 14,775.00 R -22,476.11	38,848.89	38,998.04	(+) 149.15	Surrender of funds was mainly due to non-filling up of vacant posts and adoption of economic measures offset by excess due to more promotion of principal and expenditure on payment of enhanced dearness allowance. Reasons for final excess of ₹149.15 lakh have not been intimated (September 2023).
2202-03-104-99-Grant-in-aid to Non-Government Colleges	O 47,000.00 S 11,825.00 R -15,635.00	43,190.00	47,000.00	(+)3,810.00	Surrender of funds was due to receipt of less demand for grants-in-aid. Reasons for final excess of ₹3,810 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

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 32,155.00 S 10,000.00 R -14,802.75	27,352.25	28,214.74	(+) 862.49	Surrender of funds was mainly due to non-filling up of vacant posts, cut imposed on grants under the scheme and non-organizing of training programme. Reasons for final excess of ₹862.49 lakh have not been intimated (September 2023).).

(13) In the following three cases where the supplementary grant was obtained excessive and later on a part of supplementary grant reduced through re-appropriation on 31 March 2023 by the Finance Department, which indicates that the budget estimates were not prepared appropriately:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-102-92-Setting up of Bhagat Phool Singh Mahila Vishwa- vidyalya Khanpur Kalan (Sonapat)	O 0.01 S 17,100.00 R -3,450.01	13,650.00	13,650.00	..	Surrender of funds was due to receipt of less demand of funds under the scheme and adoption of economy measures
2202-03-102-99-Assistance to Kurukshetra University	O 0.01 S 27,680.00 R -4,560.01	23,120.00	23,120.00	..	Surrender of funds was due to receipt of less demand of funds under the scheme and adoption of economy measures

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-190-99- Establishment of Gurugram University, Gurugram	O 0.01 S 12,620.00 R -3,050.01	9,570.00	9,570.00	..	Reasons for the surrender of funds have not been intimated (September 2023).

(14) In the following case, insufficient supplementary grant has been obtained and later on re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-83-Book Bank/ Library	O 30,000.00 S 27,300.00 R 41,145.56	98,445.56	1,00,377.63	(+)1,932.07	Augmentation of provision through re-appropriation was to cover expenditure on distributing tablets to the students from class 10th to 12th of government schools under concept of digitization of India. Reasons for final excess of ₹1,932.07 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

(15) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which entire original budget provision was surrendered and expenditure was made without sufficient budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-107-86-Monthly Stipends to BC-A Students in Classes IX-XII	O 2,700.00 R -2,700.00	..	449.48	(+) 449.48	Surrender of funds was due to non-receipt of demand under the scheme. Reasons for incurring expenditure of ₹449.48 lakh without appropriation have not been intimated (September 2023).
2203-51-789-93-For Establishing Computer Lab exclusively for SC Students in each Government Aided Polytechnics and Govt. Technical Universities	O 50.00 R -50.00	..	49.48	(+) 49.48	Surrender of entire provision was due to incompleteness of process of procurement of books for SC students at department level. Reasons for final excess of ₹49.48 lakh have not been intimated (September 2023).
2235-02-102-74-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	O 100.00 R -100.00	..	129.11	(+)129.11	Surrender of funds was due to non-receipt of grant from the Government of India. Reasons for the final excess of ₹129.11 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-98-Grant -in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes (95-State Orphanage)	O 30.00 R -30.00	..	30.00	(+) 30.00	Surrender of funds was due to non-receipt of claims from the Government of India under the scheme. Reasons for final excess of ₹30 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

(16) Against the available saving of ₹87,292.47 lakh, surrender of ₹97,454.24 lakh on 31 March 2023 proved unrealistic.

(17) In view of overall saving of ₹87,292.47 lakh, the supplementary grant of ₹3,000 lakh obtained in September 2022, December 2022 and February 2023 proved unnecessary as the actual expenditure did not come even up to original provision.

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

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 5,000.00 R -5,000.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2023).



## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-97- Construction of Senior Secondary and High Schools Building under NABARD	O 15,000.00 R -15,000.00	..	..	..	Surrender of entire provision was due to less receipt of demands from schools.
4235-02-102-99- Construction of Anganwadi Centres	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
4235-02-103-95- Construction of Protection Houses (Surksha Grah) for Combating Honour Killing	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the 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-receipt of Utilization certificate of previous years from the field offices.
6202-01-203-99-Loans to Universities (99-Loans to Universities)	O 1,14,232.00 R -48,286.00	65,946.00	65,946.00	..	Reasons for the surrender of funds were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023).

## Grant No. 12- Contd.

(19) Two cases of re-appropriation order issued by Finance Department on 31 March 2023 in which budget provision was surrendered less than the actual saving that resulted in, an amount was remained unsundered are discussed below:-

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 -3.30	1,496.70	1,269.54	(-)227.16	Surrender of funds was due to less receipt of demands from Polytechnics. Reasons for final savings of ₹227.16 lakh have not been intimated (September 2023).
4202-02-789-99- Construction of Hostels for Scheduled Castes Students in Polytechnics	O 100.00 R -61.67	38.33	..	(-)38.33	Surrender of funds was due to less receipt of demands from Polytechnics. Reasons for final savings of ₹38.33 lakh have not been intimated (September 2023).

(20) In the following cases of re-appropriation order issued by the Finance Department on 31 March 2023, entire original budget provision was surrendered that resulted in, expenditure incurred without sufficient budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-203-99- College Buildings	O 17,000.00 R -17,000.00	..	8,502.61	(+)8,502.61	Surrender of entire provision was due to non-receipt of demands from colleges. Reasons for final excess of ₹8,502.61 lakh have not been intimated (September 2023).

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-99- Construction of Anganwadi Centres (98-State Contribution)	O 5,000.00 R -5,000.00	..	39.13	(+) 39.13	Surrender of entire provision was due to non-receipt of Utilization certificate of previous year from the field offices. Reasons for final excess of ₹39.13 lakh have not been intimated (September 2023).
4235-02-102-99- Construction of Anganwadi Centres (99-NABARD Contribution)	O 2,000.00 R -2,000.00	..	139.60	(+) 139.60	Surrender of entire provision was due to non-receipt of Utilization certificate of previous year from the field offices. Reasons for final excess of ₹139.60 lakh have not been intimated (September 2023).

(21) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which a part of original budget provision was surrendered which was more than the actual saving that resulted in expenditure made without sufficient budget provision is discussed on next page.

## Grant No. 12- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-97-Implementa- tion of J. J. Act (99-Remand/ Observation)	O 5,000.00 R -3,028.47	1,971.53	1,976.18	(+) 4.65	Surrender of funds was due to diversion of funds to Home-cum-Vocational Training production Centres for Young Girls/Women & Destitute Women and Widows. Reasons for final excess of ₹4.65 lakh have not been intimated (September 2023).

(22) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
4202-01-201-99- Construction of School Buildings	O 2,000.00 S 3,000.00 R -3,019.20	1,980.80	1,980.80	..	Surrender of funds was due to less receipt of claims from field offices.

**Grant No. 12- Concl'd.**

(23) Excess occurred mainly under:-

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 4,171.17	4,857.17	4,857.17	..	Reasons for augmentation of provision through re-appropriation were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 12/Re-appn. Order 22-23/177-78 dated 08-05-2023).

**Defective Budgeting**

(24) One case of re-appropriation order issued by the Finance Department in which funds were surrendered more than the actual saving that resulted in excess expenditure is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-99-Secondary School Buildings	O 15,000.00 R -726.81	14,273.19	16,014.49	(+)1,741.30	Surrender of funds was due to less receipt of demands from schools. Reasons for final excess of ₹1,741.30 lakh have not been intimated (September 2023).

**Grant No. 13 - SPORTS AND YOUTH WELFARE/ ART AND CULTURE/ TOURISM**

**(Major Heads-2204-Sports and Youth Services, 2205-Art and Culture, 3452-Tourism, 4202-Capital Outlay on Education, Sports, Art and Culture, 5452-Capital Outlay on Tourism)**

**Revenue**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	5,94,33,42	5,94,38,42	4,09,38,82	(-)1,84,99,60
Supplementary	5,00			

Amount surrendered during the year

(March 2023)

1,95,37,72

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	2,55,05,00	2,55,08,00	1,88,84,49	(-)66,23,51
Supplementary	3,00			

Amount surrendered during the year

(March 2023)

69,68,21

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹18,499.60 lakh, surrender of ₹19,537.72 lakh on 31 March 2023 proved unrealistic.

(2) In view of overall saving of ₹18,499.60 lakh, the supplementary grant of ₹5 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

## Grant No. 13- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 60.00 R -21.21	38.79	38.79	..	Reasons for surrender of ₹21.21 lakh have not been intimated (September 2023).
2204-51-102-91-Opening of New Girls Bn. N.C.C. Unit at Hisar	O 100.00 R -21.32	78.68	78.68	..	Reasons for surrender of ₹21.32 lakh have not been intimated (September 2023).
2204-51-102-93-Opening of NSS Cell in D.H.E, Haryana	O 78.00 R -56.69	21.31	21.31	..	Reasons for surrender of ₹56.69 lakh have not been intimated (September 2023).
2204-51-104-45-Establishment of State Youth Commission	O 60.00 R -40.18	19.82	19.82	..	Surrender of funds was due to non-extension of tenure of Chairman of Youth Commission.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-69-Sports Nursery	O 5,031.00 R -1,928.80	3,102.20	3,102.20	..	Reasons for the surrender of ₹1,928.80 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 13/Re-appn. Order 22-23/179-80 dated 08-05-2023).
2204-51-789-99-Infrastructure Scheme for Scheduled Castes	O 1,500.00 R -525.06	974.94	974.94	..	Reasons for the surrender of ₹525.06 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 13/Re-appn. Order 22-23/179-80 dated 08-05-2023).
2204-51-800-96-Provisions of Sports & Equipment & development of playgrounds in Schools	O 200.00 R -99.28	100.72	100.72	..	Reasons for surrender of ₹99.28 lakh have not been intimated (September 2023).



## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-800-98-Grant -in -aid to National School Games Championship	O 150.00 R -150.00	..	..	..	Reasons for surrender of entire provision have not been intimated (September 2023).
2205-51-102-99-Setting up of State Archives Regional repositories and development of Archives in Haryana	O 384.80 R -142.13	242.67	242.67	..	Surrender of funds was mainly due to non-filling up of vacant posts and less engagement of contractual staff.
2205-51-103-93-Setting up of Zonal Museum	O 887.00 R -752.81	134.19	134.19	..	Surrender of funds was mainly due to non-finalization of proposal of the department, less engagement of contractual staff and non-filling up of vacant posts.
2205-51-103-98-Archaeological Excavation Exploration programme	O 72.00 R -59.25	12.75	12.75	..	Surrender of funds was mainly due to less engagement of contractual staff, less purchase of certain items and less receipt of compensation claims.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-99-Direction Admn.	O 371.01 R -163.58	207.43	207.43	..	Surrender of funds was mainly due to non filling up of vacant posts, less receipt of medical reimbursement & ex-gratia claims, less work of publication and non-organization of training programme.
2205-51-105-86-Development and Upgradation of Public Libraries under Central Finance Commission	O 2,800.00 R -2,800.00	..	..	..	Reasons for surrender of entire provision have not been intimated (September 2023).
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 have not been intimated (September 2023).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-001-99- Head Quarter Staff (98- Establishment Expenses)	O 1,526.00 R -992.85	533.15	533.15	..	Surrender of funds was mainly due to less expenditure incurred on maintenance, non-filling up of vacant post and non-submission of proposal timely for purchase of new software.
3452-80-188-95-Institute of Hotel Management Catering Technology and Applied Nutrition Kurukshetra	O 100.00 R -30.00	70.00	70.00	..	Reasons for the surrender of ₹30 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 13/Re-appn. Order 22-23/179-80 dated 08-05-2023).
3452-80-188-96-Institute of Hotel Management Catering Technology and Applied Nutrition Rohtak	O 100.00 R -75.00	25.00	25.00	..	Reasons for the surrender of ₹75 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 13/Re-appn. Order 22-23/179-80 dated 08-05-2023).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-190-99-Haryana Tourism Corporation Limited	O 3,500.00 R -1,050.00	2,450.00	2,450.00	..	Reasons for the surrender of ₹1,050 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 13/Re-appn. Order 22-23/179-80 dated 08-05-2023).
3452-80-800-96-Home Stay Scheme	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of claims for subsidy.
3452-80-800-99-Catering Institution Panipat	O 39.00 R -21.45	17.55	17.55	..	Reasons for the surrender of ₹21.45 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 13/Re-appn. Order 22-23/179-80 dated 08-05-2023).

**Defective Budgeting**

(4) Nine cases of re-appropriation orders issued by the Finance Department in which funds were surrendered through re-appropriation order as on 31 March 2023 more than the actual saving resulted in, excess expenditure are as follows:-

## Grant No. 13- 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 2,753.00 R -320.18	2,432.82	2,480.87	(+) 48.05	Surrender of funds was mainly due non-filling up of vacant posts, non-payment of leave encashment and adoption of economy measures offset by excess due to payment to outsourced staff engaged through Haryana Kaushal Rojgar Nigam (HKRN) and payment of enhanced dearness allowance. Reasons for the final excess of ₹48.05 lakh have not been intimated (September 2023).
2204-51-102-88-NSS Development Scheme	O 200.00 R -62.28	137.72	178.40	(+) 40.68	Reasons for surrender of ₹62.28 lakh and for final excess of ₹40.68 lakh have not been intimated (September 2023).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-102-99-Expenditure on National Cadet Corps	O 2,017.00 R -473.52	1,543.48	1,551.48	(+) 8.00	Reasons for surrender of ₹473.52 lakh and for final excess of ₹8 lakh have not been intimated (September 2023).
2204-51-104-54-Youth Development Scheme	O 200.00 R -87.38	112.62	112.94	(+) 0.32	Surrender of funds was mainly due to less organization of youth activities and rejection of proposal for releasing of budget in Haryana Academy of Adventure Sports/Youth Clubs. Reasons for the final excess of ₹0.32 lakh have not been intimated (September 2023).

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-57- Infrastructure Scheme	O 10,000.00 R -7,156.53	2,843.47	3,695.53	(+)852.06	Surrender of funds was mainly due to non-receipt of timely approval for maintenance work of stadia, non-finalization of tenders and un-timely approval by higher authority for issuance of administrative approval. Reasons for the final excess of ₹852.06 lakh have not been intimated (September 2023).
2204-51-800-97-Scouting & Guiding Assistance	O 200.00 R -100.00	100.00	150.00	(+) 50.00	Reasons for surrender of ₹100 lakh and for final excess of ₹50 lakh have not been intimated (September 2023).

## Grant No. 13- Contd.

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	1,337.00	957.81	966.91	(+) 9.10	Surrender of funds was mainly due to less engagement of contractual staff, non-filling up of vacant posts, less execution of maintenance work and less receipt of demand for grant-in-aid. Reasons for the final excess of ₹9.10 lakh have not been intimated (September 2023).
	R	-379.19				
2205-51-105-99-Setting up of District / Sub Divisional Libraries	O	1,512.50	778.89	779.16	(+) 0.27	Reasons for surrender of ₹733.61 lakh and for final excess of ₹0.27 lakh have not been intimated (September 2023).
	R	-733.61				



## Grant No. 13- Contd.

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 900.00 R -527.99	372.01	382.08	(+) 10.07	Surrender of funds was due to non-raising of demand within time by the executing agency. Reasons for the final excess of ₹10.07 lakh have not been intimated (September 2023).

(5) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-102-98-Expenditure on Annual Cadet Camps	O 100.00 R 48.27	148.27	148.27	..	Reasons for augmentation of provision through re-appropriation have not been intimated (September 2023).

**Capital****Voted Grant**

(6) Against the available saving of ₹6,623.51 lakh, surrender of ₹6,968.21 lakh on 31 March 2023 proved unrealistic.

(7) In view of overall saving of ₹6,623.51 lakh, the supplementary grant of ₹3 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

## Grant No. 13- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-04-106-99-Buildings (Archaeology)	O 1,500.00 R -1,500.00	..	..	..	Reasons for surrendering of entire provision have not been intimated (September 2023).
5452-01-101-83-Development of tourist facilities at District / Sub Divisional and Other Important towns/ places	O 10,000.00 R -2,821.36	7178.64	7178.64	..	Surrender of funds was due to non-declaration of award by the courts.
5452-01-101-85-Development of tourist facilities along with main highways in Haryana	O 1,200.00 R -1,101.63	98.37	98.37	..	Surrender of funds was due to non-declaration of award by the courts.
5452-01-101-86-Tourist Facilities at Pinjore	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Haryana Tourism Corporation.

## Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-102-99-Holiday and Recreation Resort at Badkhal Lake	O 300.00 R -300.00	..	..	..	Surrender of entire provision was due to non-declaration of award by the courts.

**Defective Budgeting**

(9) Two cases of re-appropriation order issued by the Finance Department in which funds were surrendered through re-appropriation order as on 31 March 2023 more than the actual saving that resulted in, excess expenditure are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-101-99-Buildings (Youth Hostels)	O 1,500.00 R -686.79	813.21	1,042.37	(+) 229.16	Surrender of ₹686.79 lakh was due to construction work of Sports School Rai is under process. Reasons for the final excess of ₹229.16 lakh have not been intimated (September 2023).
5452-01-101-87-Facilities at Suraj Kund	O 600.00 R -111.61	488.39	581.35	(+) 92.96	Surrender of funds was due to non-receipt of demand from the Haryana Tourism Corporation. Reasons for the final excess of ₹92.96 lakh have not been intimated (September 2023).

**Grant No. 13- Concl.**

(10) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

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 -100.00	..	13.46	(+) 13.46	Surrender of entire provision was due to non-receipt of demand from the Haryana Tourism Corporation. Reasons for the final excess of ₹13.46 lakh have not been intimated (September 2023).
5452-80-003-99-Modernisation/ Upgradation of Training Institute under Swaran Jayanti Programme	O 200.00 R -200.00	..	9.12	(+) 9.12	Surrender of entire provision was due to non-receipt of demand from the Haryana Tourism Corporation. Reasons for the final excess of ₹9.12 lakh have not been intimated (September 2023).

**Grant No. 14 - HEALTH/ DMER/ AYUSH/ ESI/ FDA**

**(Major Heads-2210-Medical and Public Health, 2211-Family Welfare, 4059-Capital Outlay on Public Works, 4210-Capital Outlay on Medical and Public Health, 6210-Loans for Medical and Public Health)**

**Revenue****Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	71,26,02,54	73,55,65,54	62,98,23,07	(-)10,57,42,47
Supplementary	2,29,63,00			

Amount surrendered during the year

(March 2023)

10,74,98,22

**Charged**

Original	20,00	20,00	5,31	(-)14,69
Supplementary	..			

Amount surrendered during the year

5,31

(March 2023)

**Capital****Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	18,03,29,00	19,58,29,00	14,24,39,33	(-) 5,33,89,67
Supplementary	1,55,00,00			

Amount surrendered during the year

(March 2023)

5,49,75,45

*Notes and Comments :*

**Revenue****Voted Grant**

(1) Against the available saving of ₹1,05,742.47 lakh, surrender of ₹1,07,498.22 lakh on 31 March 2023 proved unrealistic.

**Grant No. 14- Contd.**

(2) In view of overall saving of ₹1,05,742.47 lakh, the supplementary grant of ₹22,963 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-37-Haryana State Health Resource Centre for Quality Improvement of Health Institution & HMIS	O 3,490.00 R -1,047.00	2,443.00	2,443.00	..	Surrender of funds was due to less receipt of claims from Health Institution for camp.
2210-01-110-38-Mukhyamantri Muft Ilaaj Yojna	O 5,000.00 R -1,500.00	3,500.00	3,500.00	..	Surrender of funds was due to less receipt of claims from beneficiaries.
2210-01-110-64-Grant-in-Aid to Haryana Blood Transfusing Council Renamed as Grant-in-Aid to various Health Institutions	O 688.00 R -188.00	500.00	500.00	..	Surrender of funds was mainly due to non-filling up of posts of Ombudsman and less receipt of claims for grant-in-aid.
2210-01-110-65-Devi Rupak Rashtriya Utthan Evam Parivar Kalyan Yojna	O 80.00 R -25.82	54.18	54.18	..	Surrender of funds was due to less number of beneficiaries under the scheme.

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-70-Upgradation of Standards of Administration of Central Finance Commission	O 52,557.00 R -36,917.00	15,640.00	15,640.00	..	Surrender of funds was due to non-receipt of grant from the Government of India during the financial year 2022-23.
2210-01-200-98-National Urban Health Mission	O 4,300.00 R -3,213.00	1,087.00	1,087.00	..	Surrender of funds was due to less receipt of grant from the Government of India and less claim of State share against Center share.
2210-02-101-93-Strengthening of Directorate of AYUSH at Head Quarter	O 700.00 R -174.55	525.45	525.45	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of Honorarium claims and less organization of training programmes for official staff offset by excess due to more engagement of contractual staff.
2210-02-102-99-Opening/ Continuation of Homeopathic Dispensaries	O 100.00 R -57.68	42.32	42.34	(+) 0.02	Surrender of funds was mainly due to less purchase of medicines and non-filling up of vacant posts.
2210-04-101-81-GIA to State Ayush Society, Haryana for National Ayush Mission	O 5,000.00 R -3,237.92	1,762.08	1,762.08	..	Surrender of funds was due to non-receipt of grant from the Government of India.

## Grant No. 14- 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 500.00 R -114.78	385.22	385.22	..	Surrender of funds was due to less purchase of medicines and adoption of economy measures.
2210-04-101-94-Grant-in-aid to various Institutions/ Gram Panchayats	O 800.00 R -413.18	386.82	386.82	..	Surrender of funds was due to non-receipt of demand for grant from concerned offices.
2210-04-102-97-Continuance of Homeopathic Dispensary	O 374.10 R -108.40	265.70	265.70	..	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of ex-gratia claims during the year.
2210-04-103-98-Unani	O 528.60 R -161.80	366.80	366.80	..	Surrender of funds was mainly due to non-filling up of vacant posts and adoption of economy measures.



## Grant No. 14- 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	1,300.00	587.79	587.79	..	Surrender of funds was mainly due to merger of staff of Shri Krishna Govt. Ayurvedic College into Shri Krishna AYUSH University, Kurukshetra and less purchase of medicines.
	R	-712.21				
2210-05-105-70-Establishment of Government Medical College Chhainsa (Faridabad)	O	5,000.00	3,403.55	3,403.55	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional employees and non-finalization of tenders offset by excess due to purchase of library books and increased electricity charges.
	R	-1,596.45				
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (95-Government Medical College Chhainsa, Faridabad)	O	500.00	..	..	..	Surrender of entire provision was due to non-purchase of medicine and less receipt of claims from the beneficiaries.
	R	-500.00				

## Grant No. 14- 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 20,000.00 R -6,455.06	13,544.94	13,544.94	..	Surrender of funds was mainly due to non-completion of purchase procedure in stipulated period, non-filling up of vacant posts, less engagement of professional employees and nil progress/ research occurred during the financial year offset by excess due to payment of enhanced dearness allowance.
2210-05-105-82- Establishment of BPS Woman Medical College Khanpur Kalan (Sonapat)	O 17,000.00 R -3,403.78	13,596.22	13,596.22	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-supply of equipment and less receipt of Research & Development bills offset by excess due to payment of Scholarships and Stipends to the intern students joined during the year. Reasons for the augmentation of provision of ₹487.36 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 14/Re-appn. Order 22-23/175-76 dated 08-05-2023).

## Grant No. 14- 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 1,400.00 R -536.79	863.21	863.21	..	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and less receipt of leave travel concession claims offset by excess due to appointment of contractual employees and increase in DC rates.
2210-05-199-99-Grant-in-Aid to Maharaja Agarsen Institute of Medical Education and Research Agroha	O 1,000.00 R -300.00	700.00	700.00	..	Surrender of funds was mainly due to non-filling up of vacant posts and less execution of construction work.
2210-80-199-97-Cashless Medical Treatment to Employees, Pensioners and their Dependents by AB-HHPA (AYUSHMAN Bharat Haryana Health Protection Authority)	O 20,000.00 R -20,000.00	..	..	..	Surrender of entire provision was due to non-issuing of sanction by Ayushman Bharat owing to pending Detailed Project Report (DPR).

## Grant No. 14- 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 2,719.00 R -2,419.00	300.00	300.00	..	Reasons for the surrender of ₹2,419 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 14/Re-appn. Order 22-23/175-76 dated 08-05-2023).
2211-51-200-99-Conventional Contraceptives	O 170.00 R -143.50	26.50	26.50	..	Surrender of funds was due to less receipt of supply of condom/oral pills & Copper T etc. from the Government of India during the year 2022-23.

**Defective Budgeting**

(4) Six cases of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted in amounts remained unsundered are discussed on next page.

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-71- Establishment of Nursing School/ College. MPHW Male	O 2,000.00 R -1,015.57	984.43	975.18	(-) 9.25	Surrender of funds was mainly due to non-filling up of vacant posts, construction of new nursing colleges, less hiring/appointment of contractual employees and non-finalization of the E-tender. Reasons for the final saving of ₹9.25 lakh have not been intimated (September 2023).
2211-51-001-97-Child Survival Safe Motherhood	O 1,300.00 R -690.37	609.63	605.80	(-) 3.83	Surrender of funds was due to non-filling up of vacant posts. Reasons for the final saving of ₹3.83 lakh have not been intimated (September 2023).
2211-51-003-95-M.P.W. Training School (Male), Rohtak	O 85.00 R -58.19	26.81	26.69	(-) 0.12	Surrender of funds was due to non filling up of vacant posts. Reasons for the final saving of ₹0.12 lakh have not been intimated (September 2023).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-003-96-Promotional Training School for M.P.W. (Female), Bhiwani	O 70.00 R -64.48	5.52	5.27	(-) 0.25	Surrender of funds was due to non filling up of vacant posts. Reasons for the final saving of ₹0.25 lakh have not been intimated (September 2023).
2211-51-003-99-Regional Family Planning Training Centre Rohtak	O 170.00 R -63.84	106.16	104.73	(-) 1.43	Surrender of funds was due to non filling up of vacant posts. Reasons for the final saving of ₹1.43 lakh have not been intimated (September 2023).
2211-51-102-99-Urban Family Welfare Services	O 700.00 R -300.30	399.70	398.14	(-) 1.56	Surrender of funds was due to non filling up of vacant posts. Reasons for the final saving of ₹1.56 lakh have not been intimated (September 2023).

**Grant No. 14- Contd.**

(5) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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 that resulted in excess expenditure, which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-102- 98-District Staff (98- Establishment Expenses)	O 30,821.00 S 5,362.00 R -7,405.42	28,777.58	28,944.10	(+)166.52	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures, non-preparation of bills owing to non-relaxation of ceiling on bills and less appointment of contractual staff offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹166.52 lakh have not been intimated (September 2023).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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.

## Grant No. 14- 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 15,000.00 S 100.00 R -3,587.06	11,512.94	11,512.94	..	Surrender of funds was mainly due to non-filling up of vacant posts, less maintenance work, non-finalization of policy and adoption of economy measures offset by excess due to increase in prices of material and equipment.

(7) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure incurred in this case was as per 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
2210-80-199-99- AYUSHMAN Bharat Haryana Health Protection Mission	O 17,000.00 S 16,500.00 R -16,500.00	17,000.00	17,000.00	..	Surrender of funds was due to less receipt of claims from families having income less than ₹1.80 lakh under Ayushman Bharat.

(8) The following cases of re-appropriation order issued by the Finance Department, in which funds were surrendered more than saving, resulted in excess expenditure incurred are discussed on next page.



## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-46-Out Sourcing of Support Services	O 38,000.00 R -2,707.60	35,292.40	36,135.43	(+)843.03	Surrender of funds was due to less appointment of contractual staff. Reasons for the final excess of ₹843.03 lakh have not been intimated (September 2023).
2210-02-101-92-Strengthening of District Ayurveda Offices (98-Establishment Expenses)	O 2,000.00 R -386.86	1,613.14	1,614.17	(+) 1.03	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of bills of hired vehicles from the concerned offices, less purchase of medicines and non-passing of bills by Treasury Officer. Reasons for the final excess of ₹1.03 lakh have not been intimated (September 2023).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-03-789-99-Jananee Suraksha Yojna for Schedule Caste	O 500.00 R -110.20	389.80	391.08	(+) 1.28	Reasons for the surrender of ₹110.20 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 14/Re-appn. order 22-23/175-76 dated 08-05-2023). Reasons for the final excess of ₹1.28 lakh have not been intimated (September 2023).
2210-04-101-86-Strengthening of Ayurvedic/ Unani/ Homeopathic Dispensaries/ Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	O 16,500.00 R -2,916.31	13,583.69	13,604.30	(+) 20.61	Surrender of funds was mainly due to non-filling up of vacant posts and adoption of economy measures. Reasons for the final excess of ₹20.61 lakh have not been intimated (September 2023).

## Grant No. 14- 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 (96-BPS Govt. Medical College for Women, Khanpur Kalan Sonapat)	O 1,700.00 R -479.76	1,220.24	1,393.56	(+)173.32	Surrender of funds was due to non-purchase of medicine and less receipt of claims from the beneficiaries. Reasons for the final excess of ₹173.32 lakh have not been intimated (September 2023).
2210-05-105-76-Mukhya Mantri Muft Ilaj Yojana for Medical Education and Research (98-SHKM Govt. Medical College, Nalhar Mewat)	O 1,000.00 R -496.70	503.30	524.00	(+) 20.70	Reasons for the surrender of ₹496.70 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 14/Re-appn. Order 22-23/ 175-76 dated 08-05-2023). Reasons for the final excess of ₹20.70 lakh have not been intimated (September 2023).

## Grant No. 14- 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 (99-Kalpana Chawla Govt. Medical College, Karnal)	O 2,000.00 R -1,534.05	465.95	605.24	(+)139.29	Surrender of funds was due to non-purchase of medicine and less receipt of claims from the beneficiaries. Reasons for the final excess of ₹139.29 lakh have not been intimated (September 2023).
2211-51-001-98-District Family Planning Bureau	O 2,236.00 R -1,025.29	1,210.71	1,223.18	(+) 12.47	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of leave travel concession claims and less receipt of medical reimbursement claims. Reasons for the final excess of ₹12.47 lakh have not been intimated (September 2023).
2211-51-001-99-State Family Planning Bureau	O 630.00 R -208.51	421.49	423.56	(+) 2.07	Surrender of funds was due to non filling up of vacant posts. Reasons for the final excess of ₹2.07 lakh have not been intimated (September 2023).

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-003-98-Training of A.N.Ms	O 700.00 R -645.44	54.56	55.53	(+) 0.97	Surrender of funds was due to non filling up of vacant posts. Reasons for the final excess of ₹0.97 lakh have not been intimated (September 2023).

(9) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-03-103-84-Grant-in-aid under NRHM	O 77,000.00 R 13,100.00	90,100.00	90,100.00	..	Reasons for augmentation of provision of ₹13,100 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/cs/ G.No.14/Re-appn. order/22-23/438-39 dated 19-06-2023.)
2210-05-101-86-Shri Krishna Ayush University Kurukshetra	O 1.00 R 1,249.00	1,250.00	1,250.00	..	Augmentation of provision through re-appropriation was to cover expenditure on increased salary & day to day expenses and increase in construction work.
2210-05-105-74-University of Health Sciences, Karnal	O 1.00 R 299.00	300.00	300.00	..	Augmentation of provision through re-appropriation was due to filling up of vacant posts.

## Grant No. 14- 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 R 921.98	4,921.98	4,921.98	..	Augmentation of provision through re-appropriation was due to excess supply (vaccine and cold chain equipment etc.) received from the Government of India during the year 2022-23.

**Defective Budgeting**

(10) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were augmented more than actual expenditure, resulting in saving 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 3,776.50 R 1,338.74	5,115.24	5,114.80	(-) 0.44	Augmentation of provision through re-appropriation was due to filling up of vacant post of various categories and increase in salary offset by saving due to less receipt of leave travel concession and medical reimbursement claims. Reasons for the final saving of ₹0.44 lakh have not been intimated (September 2023).

## Grant No. 14- Contd.

**Charged Appropriation**

(11) Of the ultimate saving of ₹14.69 lakh, an amount of ₹9.38 lakh remained unsurrendered.

**Defective Budgeting**

(12) One case of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving resulted amounts remained unsurrendered is discussed 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 R -5.31	14.69	5.31	(-) 9.38	Surrender of funds was due to less number of awards announced by the Court. Reasons for the final saving of ₹9.38 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

(13) Against the available saving of ₹53,389.67 lakh, surrender of ₹54,975.45 lakh on 31 March 2023 proved unrealistic.

(14) In view of overall saving of ₹53,389.67 lakh, the supplementary grant of ₹15,500 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-90-Construction of Buildings under Swaran Jayanti Yojna	O 50.00 R -50.00	..	..	..	Surrender of entire provision was due to non-execution of construction work under the scheme during the financial year 2022-23.

## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-81-Setting up/ Strengthening of Medical Infrastructure under Central Finance Commission	O .. S 7,500.00 R -7,500.00	..	..	..	Surrender of entire provision was due to non receipt of grant from the Government of India.
4210-03-105-82- Construction of Government Medical College, Yamunanagar	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-finalization of Detailed Project Report (DPR).
4210-03-105-83- Construction of Government Medical College, Kaithal	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-finalization of Detailed Project Report (DPR).
4210-03-105-84- Construction of Government Medical College, Sirsa	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-finalization of Detailed Project Report (DPR).
4210-03-105-86- Performance Linked Outlay (PLO) for Medical Education and Research (MER-PLO-CAP)	O 44,000.00 R -44,000.00	..	..	..	Reasons for the surrender of entire provision have not been intimated (September 2023).



## Grant No. 14- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-90- Construction work of Dental College at Nalhar (99- Construction of Building)	O 5,000.00 R -4,992.96	7.04	7.04	..	Surrender of funds was due to non finalization of Detailed Project Report (DPR).
4210-03-105-96- Construction of Kalpana Chawla Government Medical College Karnal	O 5,000.00 R -4,993.18	6.82	6.82	..	Surrender of funds was due to non finalization of Detailed Project Report (DPR).
4210-03-105-97- Construction of BPS Women Medical College Khanpur Kalan (Sonapat) [98- Construction of Building (State Contribution)]	O 5,000.00 R -4,954.51	45.49	45.49	..	Surrender of funds was due to non-execution of major construction work.

## Grant No. 14- 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 2,000.00 R -1,284.00	716.00	716.00	..	Surrender of funds was due to less execution of construction work.
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 and non-construction of building of FDA.
6210-03-105-99-Loans to poor deserving students of Medical Institutions renamed as Loan to Medical, Ayush Universities	O 31,497.00 R -29,247.00	2,250.00	2,250.00	..	Surrender of funds was due to less receipt of demand from University of Medical/Ayush.

**Defective Budgeting**

(16) One case of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving that resulted in amount remained unsundered is discussed on next page.

## Grant No. 14- Contd.

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 80.00 R -73.11	6.89	4.99	(-) 1.90	Surrender of funds was due to non-receipt of timely estimate for the proposal from PWD (B&R). Reasons for the final saving of ₹1.90 lakh have not been intimated (September 2023).

(17) In the following case, the supplementary grant has been obtained injudiciously and later on the supplementary grant and a part of the original budget provision were surrendered more than actual saving through re-appropriation on 31 March 2023 by the Finance Department that resulted in excess expenditure which indicates that the budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-01-110-99-Building Renamed as Infrastructure Administrative Expenses	O 30,000.00 S 7,500.00 R -12,746.17	24,753.83	26,156.49	(+)1,402.66	Surrender of funds was due to less purchase of land for establishment of Sub Health Centres (SHC), Primary Health Center (PHC) and Community Health Center (CHC). Reasons for the final excess of ₹1,402.66 lakh have not been intimated (September 2023).

**Grant No. 14- Contd.**

(18) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation and expenditure was incurred without availability of 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
4210-03-101-92- Construction/ Repair of building of Government Ayurvedic / Unani / Homeopathic Dispensaries	O    1,000.00 S       500.00 R    -1,500.00	..	157.78	(+)157.78	Surrender of funds was due to non-receipt of demand from Development and Panchayat department. Reasons for the final excess of ₹157.78 lakh have not been intimated (September 2023).

(19) One case of re-appropriation order issued by the Finance Department in which entire budget provision was surrendered on 31 March 2023, resulted excess expenditure is discussed on next page.

## Grant No. 14- Contd.

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      -2,500.00	..	27.24	(+) 27.24	Surrender of funds was mainly due to non-receipt of revised estimate from PWD B&R department for the construction of 50 bedded AYUSH Hospital at village Mayyar in District Hisar, non-receipt of demand for budget by PWD B&R for ongoing construction work of buildings of Government Unani College Akera, Nuh (Mewat) and Government Homeopathic College/Hospital, Chandpura, Ambala Cantt. Reasons for incurring expenditure of ₹27.24 lakh without appropriation have not been intimated (September 2023).

## Grant No. 14- Contd.

(20) 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 1,000.00 R 670.14	1,670.14	1,670.14	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction work.
4210-03-105-87- Construction work AIIMS, Manethi (Rewari)	O 1.00 R 8,351.00	8,352.00	8,352.00	..	Augmentation of provision through re-appropriation was due to providing of compensation to land owners.
4210-03-105-88-Government Medical College and Hospital in Mohindergarh (at Narnaul)	O 10,000.00 R 10,000.00	20,000.00	20,000.00	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction work of the College.
4210-03-105-89- Construction work of Nursing Training Schools/ Colleges in the State (99- Construction of Building)	O 5,000.00 R 2,199.70	7,199.70	7,199.70	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction of new Govt. Nursing College.

## Grant No. 14- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-91- Construction work of BD Sharma University of Health Science Rohtak (99- Construction of Building)	O 2,000.00 R 650.00	2,650.00	2,650.00	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction work.
4210-03-105-92- Construction work of University of Health Sciences Karnal (99- Construction of Building)	O 1.00 R 23,094.65	23,095.65	23,095.65	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction work of the University of Health Sciences, Karnal
4210-03-105-93- Construction work of New Government Medical College at Bhiwani	O 15,000.00 R 10,000.00	25,000.00	25,000.00	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction work of the College.
4210-03-105-94- Construction work of New Government Medical College at Jind	O 10,000.00 R 13,100.00	23,100.00	23,100.00	..	Augmentation of provision through re-appropriation was to cover expenditure on under progress construction work of the College.

**Grant No. 15 - LABOUR/ EMPLOYMENT/ SKILL DEVELOPMENT AND INDUSTRIAL TRAINING**

**(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**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	18,22,02,21	20,09,45,21	11,83,24,96	(-)8,26,20,25
Supplementary	1,87,43,00			

Amount surrendered during the year

(March 2023)

7,77,56,84

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	73,20,10	73,20,10	37,19,59	(-)36,00,51
Supplementary	..			

Amount surrendered during the year

(March 2023)

36,44,09

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) In view of the ultimate saving of ₹82,620.25 lakh, an amount of ₹4,863.41 lakh remained unsurrendered.

(2) In view of overall saving of ₹82,620.25 lakh, the supplementary grant of ₹18,743 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to original provision.



## Grant No. 15- Contd.

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

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	1,246.00	929.44	929.44	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and less engagement of staff under outsourcing policy.
	R	-316.56				
2230-01-102-92-Establishing two Industrial Hygiene laboratories (IHL) at Gurugram and Faridabad	O	750.00	6.03	6.03	..	Surrender of funds was mainly due to less engagement of staff under outsourcing policy, less purchase of new vehicles & less repair works, non-finalization of rent deed, less purchase of office items and non-filling up of vacant posts.
	R	-743.97				
2230-01-102-93-Providing of Mobile vans for facilitating the health care of the workers working in factories	O	608.80	29.96	29.96	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items, less purchase of new vehicles and less repair works and adoption of economy measures.
	R	-578.84				

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102-94-Setting up of Major Accident Hazard Control Cell	O      200.00 R      -200.00	..	..	..	Surrender of entire provision was mainly due to non-finalization of rent deed, less purchase of office items, less purchase of new vehicles & less repair works and non-filling up of vacant posts.
2230-01-102-96-Health	O      213.50 R      -85.97	127.53	127.53	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of leave travel concession & medical claims.
2230-01-102-97-Inspection of Steam Boilers	O      169.10 R      -33.09	136.01	136.01	..	Surrender of funds was mainly due to non-filling up of vacant posts, less payment to the contractual staff, non-clearance of leave travel concession bills and less deployment of persons for apprenticeship.

## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102-98- Strengthening of safety and Health Inspection system in the factories	O 260.00 R -227.30	32.70	32.70	..	Surrender of funds was mainly due to less purchase of new vehicles & less repair works, less purchase of office items, less engagement of staff under outsourcing policy and non-filling up of vacant posts.
2230-01-103-99-Setting up of Labour Welfare Centre	O 148.23 R -110.00	38.23	38.23	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less receipt of leave travel concession claims.
2230-01-113-98-Setting up Child Labour Cell for implementation of National Programme for Elimination of Child Labour (98-Establishment Expenses)	O 6,010.00 R -6,009.40	0.60	0.60	..	Surrender of funds was mainly due to less purchase of office items and conduction of less training programme.
2230-01-113-99-Direction and Administration	O 59.87 R -49.48	10.39	10.39	..	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items, less receipt of ex-gratia and medical reimbursement claims.

## Grant No. 15- Contd.

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	556.90	344.46	344.46	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and less engagement of professional staff under outsourcing policy.
	R	-212.44				
2230-02-004-99-State Employment Marketing Information and enforcement Unit at Directorate	O	474.35	213.27	213.27	..	Surrender of funds was mainly due to non-filling up of vacant posts and conduction of less training programme.
	R	-261.08				
2230-02-101-87-Private Placement Consultancy and Recruitment Services (PPC & RSCs)	O	100.00	3.17	3.17	..	Surrender of funds was mainly due to organisation of less physical job fair and most of job fairs organized online
	R	-96.83				
2230-02-800-99-Other Expenditure Vocational Guidance and Carrier Centres at Employment Exchange	O	467.10	206.45	206.45	..	Surrender of funds was due to non-filling up of vacant posts, conduction of less training programme and less purchase of office items.
	R	-260.65				

## Grant No. 15- Contd.

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 5,000.00	5,000.00	..	(-)5,000.00	Reasons for the final saving of ₹5,000 lakh have not been intimated (September 2023).
2230-03-001-92- Establishment of Haryana Skill Development Mission	O 5,000.00 R -3,755.00	1,245.00	1,245.00	..	Surrender of funds was due to less engagement of contractual staff and non-requirement of SC component in this scheme.
2230-03-003-60-Up- Gradation of ITIs into Model ITIs	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of funds by the Government of India.
2230-03-003-61-Skill Strengthening for Industrial Value Enhancement (STRIVE)	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-release of funds by the Government of India.
2230-03-003-74-Organising Special Training for S.C., S.T. under Special Central Assistance System	O 111.00 R -111.00	..	..	..	Surrender of entire provision was due to non-release of funds by the Government of India.
2230-03-190-99-Pradhan Mantri Kaushal Vikas Yojna	O 3,237.59 R -2,140.58	1,097.01	1,097.01	..	Surrender of funds was due to non-release of funds by the Government of India.

## Grant No. 15- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-789-99-Skill Training for Scheduled Castes students	O	2,300.00	1,807.22	1,807.22	..	Surrender of funds was mainly due to non-filling up of vacant posts, diversion of funds towards scholarship and stipends from material and supply and less receipt of medical reimbursement & leave travel concession claims offset by excess on payment in scholarship and stipends of object head.
	R	-492.78				

**Defective Budgeting**

(4) Eight cases of re-appropriation order issued by the Finance Department in which funds were surrendered more than saving that resulted in excess expenditure are discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-004-99-Research and Statistical Cell	O	150.70	94.17	94.82	(+)0.65	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of leave travel concession claims. Reasons for the final excess of ₹0.65 lakh have not been intimated (September 2023).
	R	-56.53				

## Grant No. 15- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-101-99-Industrial Relations	O	3,448.50	2,865.59	2,872.48	(+) 6.89	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and less deployment of daily paid labourers offset by excess on more receipt of ex-gratia and medical reimbursement claims. Reasons for the final excess of ₹6.89 lakh have not been intimated (September 2023).
	R	-582.91				
2230-01-102-95-Inspection	O	1,676.00	1,455.49	1,459.14	(+) 3.65	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt ex-gratia claims and less engagement of staff under outsourcing policy. Reasons for the final excess of ₹3.65 lakh have not been intimated (September 2023).
	R	-220.51				

## Grant No. 15- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-113-97- Rehabilitation of Destitute and Migrant Child Labour	O	5,034.00	119.40	143.85	(+) 24.45	Surrender of funds was mainly due to less purchase of office items, new vehicles and less repair works, non-filling up of vacant posts offset by excess on more claims of legal fee to counsels on accounting court cases. Reasons for the final excess of ₹24.45 lakh have not been intimated (September 2023).
	R	-4,914.60				
2230-01-800-99- Computerization of Labour Department (98- Establishment Expenses)	O	1,100.00	192.44	193.28	(+) 0.84	Surrender of funds was mainly due to less purchase of office items, non-finalization of purchase and less engagement of professional staff under outsourcing policy. Reasons for the final excess of ₹0.84 lakh have not been intimated (September 2023).
	R	-907.56				



## Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-101-92-Staff for Employment Exchange and Unemployment allowance to educated youths	O 96,950.00 R -30,315.13	66,634.87	66,696.58	(+) 61.71	Reasons for the surrender of ₹30,315.13 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 15/Re-appn. Order/2022-23/545-546 dated 05.07.2023). Reasons for the final excess of ₹61.71 lakh have not been intimated (September 2023).
2230-02-101-97-Computerisation of Employment Exchange Operations	O 250.00 R -56.27	193.73	206.47	(+) 12.74	Surrender of funds was due to less purchase of office items. Reasons for the final excess of ₹12.74 lakh have been called for (Appn. Acs/1-4/23-24/Gr. No. 15/542-544 dated 06.07.2023).

## Grant No. 15- 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 42,757.20 R -6,784.84	35,972.36	35,997.70	(+) 25.34	Surrender of funds was mainly due to non-filling up of vacant posts, non-releasing of payments towards the AMC of information technology plan modules, less receipt of reimbursement of passport fee, less admission of students in GITIs, less receipt of ex-gratia claims. Reasons for the final excess of ₹25.34 lakh have not been intimated (September 2023).

(5) In the following case, the supplementary grant have been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
2230-01-001-99-Headquarter Staff (98-Establishment Expenses)	O 790.00 S 18,740.00 R -19,010.41	519.59	519.59	..	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of medical reimbursement claims and less engagement of staff under outsourcing policy.

## Grant No. 15- Contd.

(6) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-101-85-National Career Service Project	O 8.36 R 83.84	92.20	92.20	..	Reasons for the augmentation of ₹83.84 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 15/Re-appn. Order/2022-23/173-174 dated 08.05.2023).
2230-03-001-91-Vishwakarma Skill University at village Dudhola District Palwal	O 0.01 R 2,546.09	2,546.10	2,546.10	..	Reasons for the augmentation of ₹2,546.09 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 15 /Re-appn. Order/2022-23/173-174 dated 08.05.2023).
2230-03-190-98-National Apprenticeship Promotion Scheme	O .. R 300.00	300.00	300.00	..	Reasons for the augmentation of ₹300 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 15 /Re-appn. Order/2022-23/173-174 dated 08.05.2023).

**Grant No. 15- Contd.****Capital****Voted Grant**

(7) Against the available saving of ₹3,600.51 lakh, surrender of ₹3,644.09 lakh on 31 March 2023 proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-68- Construction of Rozgar Bhawan	O      20.00 R      -20.00	..	..	..	Reasons for the surrender of ₹20 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 15 /Re-appn. Order/2022-23/173-174 dated 08.05.2023)
4250-51-789-99-Skill Training for Scheduled Castes Students	O      300.00 R      -289.56	10.44	10.44	..	Surrender of funds was due to non-supply of petty tools/equipments by supplier for purchase of various machinery and equipments and non-placement of supply orders by GITIs on GeM portal.

**Defective Budgeting**

(9) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount was surrendered less than the actual saving that resulted in, amount remained unsurrendered.

## Grant No. 15- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-789-98-Training Building for Scheduled Castes Wings	O	500.00	178.23	121.02	(-) 57.21	Surrender of funds was due to slow construction activity by Public Works Department, Haryana. Reasons for the final saving of ₹57.21 lakh have not been intimated (September 2023).
	R	-321.77				

(10) Two cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than actual saving that resulted in excess expenditure incurred are discussed below:-

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	4,500.00	2,816.99	2,876.83	(+)59.84	Surrender of funds was due to slow construction activity by Public Works Department, Haryana. Reasons for the final excess of ₹59.84 lakh have not been intimated (September 2023).
	R	-1,683.01				

## Grant No. 15- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-800-97- Modernization of Machinery and Equipment	O 1,500.00 R -1,329.64	170.36	211.31	(+) 40.95	Surrender of funds was due to non-supply of petty tools/equipment by supplier for purchase of various machinery and equipment and non-placement of supply orders by GITIs GeM portal. Reasons for the final excess of ₹40.95 lakh have not been intimated (September 2023).

**Grant No.16 - WELFARE OF SCs AND BCs/ SOCIAL JUSTICE AND EMPOWERMENT/  
WELFARE OF EX-SERVICEMEN**

**(Major Heads-2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 2235-Social Security and Welfare, 2250-Other Social Services, 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 4235-Capital Outlay on Social Security and Welfare)**

**Revenue**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,03,35,23,95	1,05,13,36,95	95,56,07,60	(-)9,57,29,35
Supplementary	1,78,13,00			

Amount surrendered during the year

(March 2023)

10,10,29,38

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	61,40,17	61,40,17	11,66,36	(-)49,73,81
Supplementary	..			

Amount surrendered during the year

(March 2023)

50,94,73

*Notes and Comments :*

**Revenue**

**Voted Grant**

(1) Against the available saving of ₹95,729.35 lakh, surrender of ₹1,01,029.38 lakh on 31 March 2023 proved unrealistic and excessive.

(2) In view of overall saving of ₹95,729.35 lakh, the supplementary grant of ₹17,813 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to original provision.

## Grant No. 16- Contd.

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

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	166.00	101.19	101.19	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement and leave travel concession claims.
	R	-64.81				
2225-01-102-97-Tailoring Training to SC/BC Widow/ Destitute Women/Girls	O	110.00	..	..	..	Surrender of entire provision was due to transfer of scheme to Skill Development & Industrial Training Department Haryana.
	R	-110.00				
2225-01-190-95-Establishment of Haryana Scheduled Caste Commission	O	100.00	..	..	..	Surrender of entire provision was due to un-spent amount by the Commission owing to non-completion of process of opening bank account in the Finance Department.
	R	-100.00				
2225-01-190-97-Establishment of Haryana State Commission for Safai Karamcharis	O	100.00	20.00	20.00	..	Surrender of funds was due to non-filling up of Chairmans, Vice-Chairman and Members posts.
	R	-80.00				



## Grant No. 16- 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	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the Secondary Education Department under the scheme.
	R	-500.00				
2225-01-277-70-Babu Jagjivan Ram Chhatrawas Yojna	O	100.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the concerned Department/ Institutions under the scheme.
	R	-100.00				
2225-01-277-72-Research and Studies	O	30.00	..	..	..	Reason for the surrender of ₹30 lakh was not correct and convincing. Convincing reason have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023.)
	R	-30.00				
2225-01-277-73-Upgradation of the typing and data entry skill of the SC/BC unemployed youth through computer	O	100.00	..	..	..	Reason for the surrender of ₹100 lakh was not correct and convincing. Convincing reason have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023.)
	R	-100.00				

## Grant No. 16- 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	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the concerned Department/ Institutions under the scheme.
	R	-25.00				
2225-01-277-84-Girls Boys Hostel	O	100.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal and non-release of funds by Government of India.
	R	-100.00				
2225-01-277-88-Financial Assistance for higher competitive / entrance exam to SC student	O	2,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme in the financial year 2022-23.
	R	-2,000.00				
2225-01-789-93-Financial Assistance to Institution / Societies belonging to SC and BC	O	50.00	2.00	2.00	..	Surrender of funds was due to less receipt of claims from eligible beneficiaries.
	R	-48.00				
2225-01-793-78-Infrastructure Development for Scheduled Castes & Others	O	500.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the department under the scheme.
	R	-500.00				

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 1,100.00 R -1,084.61	15.39	15.39	..	Surrender of funds was due to transfer of work of organizing functions on all Jayantis under this scheme to the Information Public Relations and languages Department.
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 proposal from the concerned Department/ Institutions under the scheme.
2225-03-277-93-Post Matric Scholarship to Backward Classes Students	O 9,400.00 R -5,501.17	3,898.83	3,898.83	..	Reasons for the surrender of ₹5,501.17 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023.)

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-277-95-Pre-Matric scholarship to B.C. Students	O	200.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal from the Secondary Education Department under the scheme.
	R	-200.00				
2235-02-001-99-Staff for Headquarters (SJE) (98-Establishment Expenses)	O	978.00	761.58	761.57	(-) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures, less receipt of ex-gratia & leave travel concession claims and less conduction of training programmes offset by excess mainly due to more receipt of demand of disability commissioner, more engagement of contractual workers and more receipt of medical reimbursement claims.
	R	-216.42				
2235-02-101-64-Control of Drug Trafficking and setting up de-addition centre in Haryana	O	1,000.00	8.64	8.64	..	Surrender of funds was due to non-receipt of demand from the Non-Governmental Organizations.
	R	-991.36				

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-101-71- Establishment of research centre/ special school and recreation centre for the disabled	O     1,000.00 R     -1,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the Non-Governmental Organizations.
2235-02-101-72-Financial assistance to non-school going differently abled children	O     3,858.00 R     -1,746.32	2,111.68	2,111.68	..	Surrender of funds was due to less enrolment of beneficiaries under the scheme.
2235-02-104-94-State awards for older persons	O     20.00 R     -20.00	..	..	..	Surrender of entire provision was due to less receipt of application of state award from the Non-Governmental Organizations.
2235-02-105-99-National Action Plan for Drug De- addiction and Rehabilitation	O     200.00 R     -200.00	..	..	..	Surrender of entire provision was due to less receipt of demand from the Non-Governmental Organizations.

## Grant No. 16- 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 -100.00	..	..	..	Surrender of entire provision was due to less receipt of demand under the scheme.
2235-60-102-88-Shubhra Jyotsana Pension Scheme	O 1,000.00 R -280.00	720.00	720.00	..	Surrender of funds was due to less receipt of pension claims under the scheme.
2235-60-102-93-Ladli (Social Security Pension Scheme)	O 10,510.00 R -2,474.30	8,035.70	8,035.70	..	Surrender of funds was due to less enrolment of beneficiaries under the scheme.
2235-60-102-94-Rajiv Gandhi Pariwar Bima Yojna	O 80.00 R -45.77	34.23	34.23	..	Surrender of funds was due to less receipt of claims under the scheme.
2235-60-102-98-Old Age Samman Allowance Scheme	O 4,20,000.00 S 15,000.00 R -13,309.72	4,21,690.28	4,21,690.28	..	Surrender of funds was due to less receipt of claims under the scheme.

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-74- Establishment Expenses (Head Quarter)	O	285.00	57.37	57.38	(+) 0.01	Surrender of funds was mainly due to non-filling up of vacant posts, less hiring of contractual staff and adoption of economy measures.
	R	-227.63				
2235-60-200-75-Dr.Shyama Prasad Mukherjee Durghatna Sahayta Yojana	O	1,115.00	661.25	661.26	(+) 0.01	Surrender of funds was due to less receipt of demand/ application under the scheme.
	R	-453.75				
2235-60-200-77-Ex-Gratia to persons of Central Para Military Forces for gallantry action with terrorists	O	500.00	170.00	170.00	..	Surrender of funds was due to less receipt of ex-gratia claims.
	R	-330.00				
2235-60-200-78- Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings / Projects	O	200.00	..	..	..	Surrender of entire provision was due to less expenditure for construction of rest houses/war memorials and subjudice of land matter in the Hon'ble Court
	R	-200.00				

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-81-Provision for Sainik School	O	1,167.12	874.55	874.55	..	Surrender of funds was mainly due to less receipt of claims under scholarships, diet & clothing allowances, non-finalization of land for Sainik School Matainhail and less expenditure on construction of Sainik School, Rewari.
	R	-292.57				
2235-60-200-96-Provision for financial assistance to ESM above the age of 60 years	O	1,550.00	1,234.68	1,234.68	..	Surrender of funds was due to decrease in number of beneficiaries under the scheme.
	R	-315.32				
2235-60-200-97-Provision for financial assistance to widows of ESM not in receipt of family pension	O	4,000.00	3,188.30	3,188.30	..	Surrender of funds was due to decrease in number of beneficiaries under the scheme.
	R	-811.70				
2235-60-200-99-Contribution to National Workers Relief fund	O	1,395.00	1,065.00	1,065.00	..	Surrender of funds was due to less receipt of claims under the scheme.
	R	-330.00				



## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-789-95-Ladli (Social Security Pension Scheme) for Scheduled Castes	O	3,000.00	2,034.10	2,034.10	..	Surrender of funds was due to less enrollment of beneficiaries under the scheme.
	R	-965.90				
2235-60-789-97-Pension to Differently abled Persons for (Scheduled Castes)	O	12,500.00	10,979.99	10,979.99	..	Surrender of funds was due to less enrollment of beneficiaries under the scheme.
	R	-1,520.01				
2250-51-102-99-Grant-in-aid to Haj Committee	O	50.00	..	..	..	Surrender of entire provision was due to non-receipt of Haj application under the scheme.
	R	-50.00				

**Defective Budgeting**

(4) One case of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was increased but expenditure incurred was less than the provision resulting in amount not surrendered is discussed as follows:-

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-101-98-Govt. Institute-cum-Braille Library for the Blind Boys, Panipat Renamed as Govt. Institute-cum-Braille Library for the visually impaired	O	448.42	453.19	362.68	(-) 90.51	Augmentation of provision was mainly due to more receipt of medical reimbursement claims and engaging of contractual staff from outsourcing service offset by savings mainly due to non-filling up of vacant posts, less receipt of demand of disability Commissioner and less receipt of leave travel concession claims. Reasons for the final savings of ₹90.51 lakh have not been intimated (September 2023).
	R	4.77				

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure incurred are discussed on next page.

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-90- Establishment Antyodaya Bhawan	O	340.00	288.20	288.89	(+) 0.69	Reasons for the surrender of ₹51.80 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023). Reasons for the final excess of ₹0.69 lakh have not been intimated (September 2023).
	R	-51.80				
2225-01-001-96-Staff for pre-Matric Scholarship to children of those engaged in unclean occupation	O	119.10	58.45	59.99	(+) 1.54	Surrender of funds was mainly due to availability of less eligible students for grant of scholarships & stipends, non-filling up of vacant posts and less receipt of ex-gratia claims. Reasons for the final excess of ₹1.54 lakh have not been intimated (September 2023).
	R	-60.65				

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-98-District Staff	O	3,482.00	2,710.30	2,714.15	(+) 3.85	Surrender of funds was mainly due to non-filling up of vacant posts, availability of less eligible students for grant of scholarships & stipends, less engagement of daily wage workers and non-conduction of training programmes. Reasons for the final excess of ₹3.85 lakh have not been intimated (September 2023).
	R	-771.70				
2225-01-001-99-Headquarter Staff (98-Establishment Expense)	O	834.50	513.04	514.39	(+)1.35	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of advice from the Advocate General Haryana and non-release of the fund by the Finance Department. Reasons for the final excess of ₹1.35 lakh have not been intimated (September 2023).
	R	-321.46				

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-277-77-Dr. Ambedkar Medhavi Chhatar Yojna	O 5,000.00 R -128.28	4,871.72	5,129.91	(+)258.19	Reasons for the surrender of ₹128.28 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023). Reasons for the final excess of ₹258.19 lakh have not been intimated (September 2023).
2225-01-277-99-Post-Matric Scholarships to Scheduled Castes	O 27,150.00 R -16,408.36	10,741.64	12,548.07	(+)1,806.43	Surrender of funds was mainly due to release of Centre share directly in the accounts of students under shared central scheme and non-utilization of complete budget allotted under the scheme. Reasons for the final excess of ₹1,806.43 lakh have not been intimated (September 2023).

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-283-99-Dr. B.R. Ambedkar Housing Navinikaran Yojana	O 10,000.00 R -943.50	9,056.50	9,578.90	(+)522.40	Reasons for the surrender of ₹943.50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023). Reasons for the final excess of ₹522.40 lakh have not been intimated (September 2023).
2225-01-800-82-Mukhyamantri Vivah Shagun Yojna	O 18,000.00 R -7,632.12	10,367.88	12,633.08	(+)2,265.20	Surrender of funds was due to less receipt of eligible applications owing to amendment in the scheme and departmental portal remained closed for some time. Reasons for the final excess of ₹2,265.20 lakh have not been intimated (September 2023).

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-101-89-Grants-in-aid to other Vol. Organisation of Handicapped Welfare	O	1,030.00	890.95	916.15	(+) 25.20	Surrender of funds was due to less receipt of demand from the Non-Governmental Organizations. Reasons for the final excess of ₹25.20 lakh have not been intimated (September 2023).
	R	-139.05				
2235-02-104-97-Establishment of day care centre for Senior citizen (Newly Named) Establishment of Senior Citizen clubs in all Districts Urban Estates of Haryana	O	70.00	3.80	12.00	(+) 8.20	Surrender of funds was due to less receipt of demand from the Non-Governmental Organizations. Reasons for the final excess of ₹8.20 lakh have not been intimated (September 2023).
	R	-66.20				
2235-03-102-99-Family benefit scheme	O	900.00	337.80	341.20	(+) 3.40	Surrender of funds was due to less enrolment of beneficiaries under the scheme. Reasons for the final excess of ₹3.40 lakh have not been intimated (September 2023).
	R	-562.20				

## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-102-99-Pension to Aged, Physically Handicapped and Destitute Women & Widows Staff at District Level (98-Establishment Expenses)	O	2,975.75	2,412.45	2,413.56	(+) 1.11	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of leave travel concession & medical reimbursement claims. Reasons for the final excess of ₹1.11 lakh have not been intimated (September 2023).
	R	-563.30				
2235-60-200-76-Provision for Financial Assistance to War Widows of Defence Forces Personnels	O	130.00	109.22	109.66	(+) 0.44	Surrender of funds was due to decrease in number of beneficiaries. Reasons for the final excess of ₹0.44 lakh have not been intimated (September 2023).
	R	-20.78				
2235-60-200-82-Provision for incentive to Rashtriya Indian Military Academy	O	300.00	205.78	207.78	(+) 2.00	Surrender of funds was due to less receipt of claims of Gentlemen Cadets under the scheme. Reasons for the final excess of ₹2 lakh have not been intimated (September 2023).
	R	-94.22				



## Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-83-Relief to persons effected by riots	O	50.00	..	49.50	(+) 49.50	Surrender of funds was due to non-finalization of some cases of anti sikh riots. Reasons for the final excess of ₹49.50 lakh have not been intimated (September 2023).
	R	-50.00				
2235-60-200-84-Contribution from Govt. for IV class employees in new Group Insurance Scheme	O	55.00	0.01	38.72	(+) 38.71	Surrender of funds was due to less new appointments of Class-IV employees and more retirements. Reasons for the final excess of ₹38.71 lakh have not been intimated (September 2023).
	R	-54.99				
2235-60-200-93-Cash award to the awardees of Territorial Army Decorating/ Territorial Army Medal	O	40.50	14.79	14.81	(+) 0.02	Surrender of funds was due to less receipt of claims under the scheme.
	R	-25.71				

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-95- Rewards to Soldiers, Sailors and Airmen for acts of gallantry in the Kashmir Campaign etc.	O 2,000.00 R -605.11	1,394.89	1,404.89	(+) 10.00	Surrender of funds was due to decrease in number of ex-gratia & martyrs cases and less receipt of claims of awards. Reasons for the final excess of ₹10 lakh have not been intimated (September 2023).
2235-60-200-98- Expenditure on D.S.S.& A. Board (98- Establishment Expenses)	O 3,393.00 R -1,484.06	1,908.94	1,909.05	(+) 0.11	Reasons for the surrender of ₹1,484.06 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023). Reasons for the final excess of ₹0.11 lakh have not been intimated (September 2023).

## Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2250-51-800-99-Misc. Trade Fairs	O 500.00 R -500.00	..	392.30	(+)392.30	Surrender of entire provision was due to non-organization of trade fair. Reasons for the final excess of ₹392.30 lakh have not been intimated (September 2023).

(6) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
2235-60-789-99-Old Age Samman Allowance for Scheduled Castes Widows	O 1,20,000.00 S 2,780.00 R -16,036.82	1,06,743.18	1,06,743.18	..	Surrender of funds was due to less enrollment of beneficiaries under the scheme.
2250-51-103-98-Gurdwara Elections under the Sikh Gurudwaras Act, 1925	O 127.53 S 30.00 R -66.54	90.99	90.99	..	Surrender of funds was mainly due to less receipt of leave travel concession claims and non-filling up of vacant posts.

## Grant No. 16- Contd.

(7) Excess occurred mainly under:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-03-001- 99-Staff for Backward Classes	O	119.30	160.08	160.08	..	Reasons for augmentation of ₹40.78 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 16/Re-appn. Order 22-23/171-72 dated 08-05-2023.)
	R	40.78				

**Capital****Voted Grant**

(8) Against the available saving of ₹4,973.81 lakh, surrender of ₹5,094.73 lakh on 31 March 2023 proved unrealistic

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

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	828.97	45.44	45.44	..	Surrender of funds was due to non-receipt of demand from the Haryana Backward Classes Kalyan Nigam.
	R	-783.53				
4235-02-101- 92-Accessible India Campaign Sugamya Bharat Abhiyan (SIPDA)	O	1,800.00	..	..	..	Surrender of entire provision was due to non-release of funds by the Government of India.
	R	-1,800.00				

## Grant No. 16- Contd.

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 100.00 R -100.00	..	..	..	Reasons for surrender of ₹100 lakh have not been intimated (September 2023).
4235-02-104-99-Home for Aged and Infirms Rewari (Swaran Jayanti Project) Renamed as Old Age Homes	O 2,500.00 R -2,500.00	..	..	..	Reasons for surrender of ₹2,500 lakh have not been intimated (September 2023).

**Defective Budgeting**

(10) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure as discussed on next page.

**Grant No. 16- Concl.**

<b>Head</b>		<b>Total Grant (₹ in lakh)</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	<b>Remarks</b>
4235-02-101- 93-Purchase of Institutional plot for construction of building of Directorate (Swaran Jayanti)	O      900.00  R      100.00	1,000.00	1,120.92	(+)120.92	Reasons for augmentation of ₹100 lakh and for final excess of ₹120.92 lakh have not been intimated (September 2023).

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## Grant No. 17- BUILDINGS AND ROADS/ TRANSPORT/ CIVIL AVIATION

(Major Heads-2041-Taxes on Vehicles, 2059-Public Works, 2216-Housing, 3053-Civil Aviation, 3054-Roads and Bridges, 3055-Road Transport, 4059-Capital Outlay on Public Works, 4202-Capital Outlay on Education, Sports, Art and Culture, 4216-Capital Outlay on Housing, 5053-Capital Outlay on Civil Aviation, 5054-Capital Outlay on Roads and Bridges, 5055-Capital Outlay on Road Transport)

**Revenue****Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	42,24,54,11	46,64,23,11	36,28,53,92	(-)10,35,69,19
Supplementary	4,39,69,00			

Amount surrendered during the year

(March 2023)

9,22,97,72

**Charged**

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

Amount surrendered during the year

(March 2023)

5,00

**Capital****Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	47,65,31,00	51,15,31,00	46,11,62,87	(-)5,03,68,13
Supplementary	3,50,00,00			

Amount surrendered during the year

(March 2023)

8,06,37,95

**Charged**

Original	50,00,00	50,00,00	28,69,80	(-)21,30,20
Supplementary	..			

Amount surrendered during the year

(March 2023)

20,14,78

Notes and Comments :

## Grant No. 17- Contd.

## Revenue

## Voted Grant

(1) In view of the ultimate saving of ₹1,03,569.19 lakh, an amount of ₹11,271.47 lakh remained unsurrendered.

(2) In view of overall saving of ₹1,03,569.19 lakh, the supplementary grant of ₹43,969 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up 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
2059-80-001-97-Supervision	O 2,581.00 R -260.64	2,320.36	2,320.36	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of medical reimbursement claims offset by excess due to payment of enhanced dearness allowance.
2216-02-192-99-Paradhan Mantri Awas Yojna (Urban Normal)	O 16,000.00 R -15,576.97	423.03	423.03	..	Surrender of funds was due to non-release of expected 1st & 2nd installment of Beneficiary-led Construction by the Government of India.
2216-02-789-99-Pardhan Mantri Awas Yojna (Urban SC)	O 12,000.00 R -12,000.00	..	..	..	Surrender of entire provision was due to non-release of expected 1st & 2nd installment of Beneficiary-led Construction by the Government of India.



## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-80-001-99-To Establish the Directorate Office	O	310.50	82.27	82.27	..	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of required contractual manpower, non-establishment of permanent office of Housing For All (HFA) scheme and non-engagement of professionals.
	R	-228.23				
3053-01-190-99-Scheme for Viability Gap Funding (RCS-UDAN) (98-NSOP UDAN (Non Scheduled Operator Permit)	O	100.00	..	..	..	Surrender of entire provision was due to non-incurrence of expenditure as the development works going on under the scheme.
	R	-100.00				
3053-01-190-99-Scheme for Viability Gap Funding (RCS-UDAN) [99-RCS UDAN (Regional Connectivity Scheme)]	O	55.00	..	..	..	Surrender of entire provision was due to non-incurrence of expenditure as the extension of airstrip works and other similar construction works going on and flights at Hisar airport not commenced.
	R	-55.00				

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3053-02-001-99-Scheme for Establishment Expenditure for Integrated Aviation Hub at Hisar	O	621.00	540.65	540.65	..	Surrender of funds was mainly due to less expenditure on maintenance of vehicles, non-finalization of rent deed, less touring by the officers/officials and less purchase of office items.
	R	-80.35				
3053-80-001-99-Head Quarter Staff	O	325.61	236.06	236.06	..	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and less touring by the officers/officials offset by more receipt of medical reimbursement claims.
	R	-89.55				

**Defective Budgeting**

(4) The following cases of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision surrendered was less than the actual saving that resulted in amount was remained unsurrendered.

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-60-053-99- Maintenance & Repair	O	1,000.00	885.10	831.76	(-) 53.34	Surrender of funds was due to less organization of gathering/functions by the Government/ Local Administrations in respect of visit of VVIP's owing to Covid. Reasons for the final saving of ₹53.34 lakh have not been intimated (September 2023).
	R	-114.90				
2059-80-799- Suspense (51-Na)	O	1,100.00	3,211.58	(-)1,655.28	(-)4,866.86	Reasons for the augmentation through re-appropriation of ₹2,111.58 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 17/Re-appn. Order 22-23/ 213-15 dated 12-05-2023). Reasons for the final saving of ₹4,866.86 lakh have not been intimated (September 2023).
	R	2,111.58				

## Grant No. 17- 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	3.19	(-)161.16	Surrender of funds was due to less sanctioning of new works under the scheme. Reasons for the final saving of ₹161.16 lakh have not been intimated (September 2023).
	R	-35.65				
3054-01-337-99-Maintenance and Repair of National Highway Works	O	50.00	12.97	9.84	(-) 3.13	Surrender of funds was due to non-sanctioning of new works under the maintenance scheme. Reasons for the final saving of ₹3.13 lakh have not been intimated (September 2023).
	R	-37.03				

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-03-337-51-Na	O 4,000.00 R -586.37	3,413.63	2,993.92	(-) 419.71	Reasons for the surrender of ₹586.37 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.17/Re-appn. Order 22-23/246-47 dated 24-05-2023). Reasons for the final saving of ₹419.71 lakh have not been intimated (September 2023).
3054-80-001-99- Establishment Charges (Pro rata) transferred from 2059- Public Works	O 41,100.00	41,100.00	26,745.78	(-)14,354.22	Reasons for the final saving of ₹14,354.22 lakh have not been intimated (September 2023).
3054-80-797-99-Transfer from CRF- Inter Account Transfer	O 15,000.00	15,000.00	..	(-)15,000.00	Reasons for the final saving of ₹15,000 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure incurred.

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 6,000.00 R -2,916.84	3,083.16	3,618.28	(+)535.12	Surrender of funds was due absence of decision of Chief Secretary to Govt. of Haryana and Fund Management Committee. Reasons for the final excess of ₹535.12 lakh have not been intimated (September 2023).
2059-80-001-94-Land Acquisition Officer	O 371.00 R -39.21	331.79	332.10	(+) 0.31	Surrender of funds was mainly due to non-filling up of vacant posts and less touring by the officers/officials offset by excess due to payment of dearness allowance installment/arrear. Reasons for the final excess of ₹0.31 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001-95- Architectural Unit (98- Establishment Expenses)	O	1,296.00	1,142.86	1,145.00	(+) 2.14	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase & repair work of vehicles and less receipt of ex-gratia & medical reimbursement claims offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹2.14 lakh have not been intimated (September 2023).
	R	-153.14				

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 99-Direction	O	3,593.50	3,112.03	3,112.82	(+) 0.79	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy and adoption of economy measures offset by excess due to payment of enhanced dearness allowance and more receipt of medical reimbursement claims. Reasons for the final excess of ₹0.79 lakh have not been intimated (September 2023).
	R	-481.47				



## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-97-C-Repair and Maintenance	O 24,905.00 R -2,961.02	21,943.98	22,078.33	(+)134.35	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of ex-gratia & medical reimbursement claims offset by excess due to more expense on repair of vehicles. Reasons for the final excess of ₹134.35 lakh have not been intimated (September 2023).
3055-51-201-99-A-Management	O 14,790.00 R -3,193.49	11,596.51	11,613.69	(+) 17.18	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of ex-gratia & medical reimbursement claims. Reasons for the final excess of ₹17.18 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-800-97-C-Repair and Maintenance	O 1,267.50 R -219.66	1,047.84	1,053.72	(+) 5.88	Surrender of funds was mainly due to non-filling up of vacant posts, less expense on maintenance of vehicles and less payment of energy charges bills. Reasons for the final excess of ₹5.88 lakh have not been intimated (September 2023).

(6) In the following case, the supplementary grant has been obtained injudiciously and later on original estimates and supplementary grant surrendered through re-appropriation on 31 March 2023 by the Finance Department.

There was no need for obtaining the supplementary grant as there was no expenditure 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
3055-51-001-97-Performance Linked Outlay (PLO) for Transport (TRA-PLO-REV)	O 3,000.00 S 31,866.00 R -34,866.00	..	..	..	Surrender of funds was due to non-receipt of claim under the scheme.

(7) In the following case, the supplementary grant has been obtained injudiciously and later on a part of supplementary grant surrendered through re-appropriation on 31 March 2023 by the Finance Department.

**Grant No. 17- Contd.**

There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which a part of the supplementary grant was surrendered less than the actual saving that resulted in an amount was remained unsurrendered which indicates that budget estimates were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-053-99-Other Maintenance Expenditure (99-Administration of Justice)	O S R	200.00 100.00 -35.64	264.36	162.87	(-)101.49	Surrender of funds was due to less approval of estimates by Building Committee of Hon'ble High Court. Reasons for the final saving of ₹101.49 lakh have not been intimated (September 2023).

(8) In the following case, the supplementary grant has been obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2023 by the Finance Department.

There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which entire supplementary and a part of original budget provision was surrendered less than the actual saving that resulted in an amount was remained unsurrendered which indicates that budget estimates were not prepared appropriately.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-04-337-98-Rural Roads	O 40,000.00 S 4,000.00 R -8,511.34	35,488.66	32,753.65	(-)2,735.01	Reasons for the surrender of ₹8,511.34 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs /G.No. 17/Re-appn .Order 22-23/246-47 dated 24-05-2023). Reasons for the final saving of ₹2,735.01 lakh have not been intimated (September 2023).

(9) In the following case, the supplementary grant has been obtained injudiciously and later on supplementary grant surrendered through re-appropriation on 31 March 2023 by the Finance Department.

There was no need for obtaining the supplementary grant as the actual expenditure in this case remained below the original budget provision. Subsequently, a re-appropriation order issued by the Finance Department in which budget provision was surrendered more than the actual saving that resulted in excess expenditure incurred which indicates that budget estimates were not prepared appropriately.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 96-Execution	O 43,990.00 S 1,000.00 R -5,906.26	39,083.74	39,154.90	(+) 71.16	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of ex-gratia/medical reimbursement and leave travel concession claims offset by excess due to payment of enhanced dearness allowance. Reasons for the final excess of ₹71.16 lakh have not been intimated (September 2023).
3054-04-337- 99-District Roads	O 2,500.00 S 300.00 R -1,611.81	1,188.19	2,040.26	(+) 852.07	Surrender of funds was due to less sanctioning of work under the scheme. Reasons for the final excess of ₹852.07 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

(10) 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	11,005.98	(+)8,605.98	Reasons for the final excess of ₹8,605.98 lakh have not been intimated (September 2023).
2216-05-052-99-Machinery and Equipment charges transferred to 2059-Public Works	O 50.00	50.00	201.91	(+) 151.91	Reasons for the final excess of ₹151.91 lakh have not been intimated (September 2023).
3054-80-052-99-Establishment Charges (Pro rata) transferred from 2059-Public Works	O 450.00	450.00	490.68	(+) 40.68	Reasons for the final excess of ₹40.68 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-001-99-Central Offices (98-Establishment Expenses)	O 2,437.00 R 536.01	2,973.01	2,973.01	..	Augmentation of provision through re-appropriation was due to more deployment of apprentices and more engagement of professional staff under outsourcing policy offset by saving due to non-filling up of vacant posts, less purchase of office items, non-finalization of purchase of computer items.

**Defective Budgeting**

(11) In the following case, the supplementary grant has been obtained inadequately and later on re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision was augmented more than the actual expenditure that resulted in an amount was remained unsurrendered which indicates that budget estimates were not prepared appropriately.

## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-053-99-Maintenance and Repairs	O S R	6,000.00 5,000.00 2,517.21	13,517.21	12,574.20	(-) 943.01	Reasons for augmentation of ₹2,517.21 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&App. A/Cs/ G.No. 17/Re-appn. Order 22-23/246-47 dated 24-05-2023). Reasons for the final saving of ₹943.01 lakh have not been intimated (September 2023).

(12) A case of re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision augmented was less than the actual expenditure, resulted excess expenditure incurred in these cases is discussed on next page.



## Grant No. 17- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-052-96-Machinery	O	525.50	681.92	845.47	(+)163.55	Reasons for augmentation of ₹156.42 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/cs/ G.No. 17/Re-appn. Order 22-23/ 246-47 dated 24-05-2023). Reasons for the final excess of ₹163.55 lakh have not been intimated (September 2023).
	R	156.42				

(13) In the following case, the supplementary grant has been obtained insufficiently and later on re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure, resulted in excess expenditure incurred.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2216-05-053-99-Other Maintenance Expenditure (88-General Maintenance and Repair)	O 2,501.00 S 1,700.00 R 454.98	4,655.98	5,091.85	(+)435.87	Augmentation of provision through re-appropriation was due to incurring of expenditure on residential buildings/ houses of Public Works Department (Building & Road) colonies & various client departments and payment of labour charges deployed on these buildings. Reasons for the final excess of ₹435.87 lakh have not been intimated (September 2023).

(14) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which entire budget provision was surrendered through re-appropriation and huge expenditure was incurred without sufficient budget provision is discussed on next page.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-96-F-Other Expenditure	O 7,900.00 R -7,900.00	..	9,300.00	(+)9,300.00	Reasons for the surrender of ₹7,900 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs /G.No. 17/Re-appn .Order 22-23/246-47 dated 24-05-2023). Reasons for the final excess of ₹9,300 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

(15) In view of overall saving of ₹50,368.13 lakh, the supplementary grant of ₹35,000 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come up even to original provision.

(16) Against the available saving of ₹50,368.13 lakh, surrender of ₹80,637.95 lakh on 31 March 2023 proved unrealistic.

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

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 -500.00	..	..	..	Surrender of entire provision was due to non-finalization of the tender process.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-64- Construction of MLA Flats	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-sanctioning of works under the scheme.
4059-80-001-98- Performance Linked Outlay (PLO) for Department PWD (B&R) (BAR-PLO- CAP)	O 1,36,000.00	1,36,000.00	..	(-)1,36,000.00	Reasons for the final saving of ₹1,36,000 lakh have not been intimated (September 2023).
4202-04-105-99-Buildings (Public Libraries)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-sanctioning of works by client departments.
5053-60-052-98-Air Traffic Control facilities at different Aerodromes	O 35.00 R -35.00	..	..	..	Surrender of entire provision was due to non-requirement of spare parts for trainer aircraft.
5053-60-052-99-Purchase of Spare Parts, Air Crafts & Other Equipments	O 12,520.00 R -10,032.82	2,487.18	2,487.18	..	Surrender of funds was due to non-receipt of requirement for maintenance works.

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-03-337-87- Construction Strengthening/ widening and Upgradation of roads under CRF	O 15,000.00	15,000.00	4,087.74	(-)10,912.26	Reasons for the final saving of ₹10,912.26 lakh have not been intimated (September 2023).
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	12,522.32	(-)2,477.68	Reasons for the final saving of ₹2,477.68 lakh have not been intimated (September 2023).
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	322.19	(-)1,177.81	Reasons for the final saving of ₹1,177.81 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-49-Rural Road under PMGSY Scheme (99- Upgradation of rural roads in Ambala Circle CFC)	O 30,917.00	30,917.00	13,461.88	(-)17,455.12	Reasons for the final saving of ₹17,455.12 lakh have not been intimated (September 2023).
5054-04-337-98-Rural Roads (97- Contribution, Strengthening/ widening and bye passes of roads for NABARD scheme)	O 17,000.00	17,000.00	14,611.64	(-)2,388.36	Reasons for the final saving of ₹2,388.36 lakh have not been intimated (September 2023).
5054-04-337-99-District Roads (99- Contribution, Strengthening/ widening and improvement of roads for State scheme)	O 5,600.00	5,600.00	3,153.70	(-) 2,446.30	Reasons for the final saving of ₹2,446.30 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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	4,056.36	(-)1,443.64	Reasons for the final saving of ₹1,443.64 lakh have not been intimated (September 2023).
5055-51-050-77-Purchase of land and Construction of building for Regulatory wing	O 2,001.00 R -2,001.00	..	..	..	Surrender of entire provision was mainly due to non-purchase of land and non-receipt of requirement for maintenance works.
5055-51-103-76-Haryana Roadways Depots	O 100.00 R -100.00	..	..	..	Surrender of funds was mainly due to non-clearance of orders for purchase of tools in Haryana Power Purchase Centre (HPPC), less purchase of new vehicles & less repair works and non-purchase of land.

## Grant No. 17- Contd.

(18) Three cases of re-appropriation order issued by Finance Department on 31 March 2023, in which budget provision was surrendered less than the actual saving resulted in an amount remained unsundered, which indicates that the budget estimates were not prepared appropriately 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 -2,965.60	5,034.40	2,323.34	(-)2,711.06	Surrender of funds was due to less sanctioning of work under the scheme and less receipt of funds under the scheme. Reasons for the final saving of ₹2,711.06 lakh have not been intimated (September 2023).
4216-01-106-76-Swaran Jayanti scheme for residential complex/ Transit flats at sub division level	O 1,000.00 R -282.18	717.82	413.60	(-) 304.22	Surrender of funds was due to non-sanctioning of new projects by the client departments. Reasons for the final saving of ₹304.22 lakh have not been intimated (September 2023).



## Grant No. 17- 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      -3,820.00	1,180.00	583.33	(-)596.67	Surrender of funds was due to non-sanctioning of new projects by the client departments. Reasons for the final saving of ₹596.67 lakh have not been intimated (September 2023).

(19) Six cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision surrendered was more than the actual saving that resulted in excess expenditure incurred which indicates that the budget provision were not prepared appropriately are 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      -384.01	115.99	136.10	(+) 20.11	Surrender of funds was due to non-finalization of the tender process. Reasons for the final excess of ₹20.11 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-96-Public Works	O 1,680.00 R -521.73	1,158.27	1,300.07	(+) 141.80	Surrender of funds was due to non-sanctioning of new projects by the client departments. Reasons for the final excess of ₹141.80 lakh have not been intimated (September 2023).
5053-60-102-98-Swaran Jayanti Integrated Aviation Hub at Hisar	O 62,000.00 R -28,754.31	33,245.69	34,505.31	(+)1,259.62	Surrender of funds was due to non-receipt of requirement for maintenance works. Reasons for the final excess of ₹1,259.62 lakh have not been intimated (September 2023).
5053-60-102-99-Maintenance of Aerodromes	O 11,000.00 R -6,954.03	4,045.97	4,107.65	(+) 61.68	Surrender of funds was due to non-receipt of requirement for maintenance works. Reasons for the final excess of ₹61.68 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5055-51-050-78-Haryana Roadways Depots	O 13,000.00 R -11,160.32	1,839.68	8,525.85	(+)6,686.17	Surrender of funds was due to non-receipt of requirement for maintenance works. Reasons for the final excess of ₹6,686.17 lakh have not been intimated (September 2023).
5055-51-800-77-Driver Training School	O 50.00 R -43.05	6.95	15.01	(+) 8.06	Surrender of funds was due to more hiring of private vehicles for Law and Order. Reasons for the final excess of ₹8.06 lakh have not been intimated (September 2023).

(20) One case of budgeting where supplementary grant was obtained excessively and later on reduced through re-appropriation order on 31 March 2023 by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5055-51-102-77-Haryana Roadways Depots	O 13,000.00 S 35,000.00 R -11,827.35	36,172.65	36,172.65	..	Surrender of funds was due to non-receipt of requirement for maintenance works.

## Grant No. 17- Contd.

(21) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-03-101-81- Construction of Bridges in Haryana State (99- Construction of Bridges and Railway Over Bridges under State Scheme)	O 1,120.00	1,120.00	4,676.13	(+)3,556.13	Reasons for the final excess of ₹3,556.13 lakh have not been intimated (September 2023).
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 14,000.00	14,000.00	18,111.68	(+)4,111.68	Reasons for the final excess of ₹4,111.68 lakh have not been intimated (September 2023).
5054-04-337-49-Rural Road under PMGSY Scheme (97- Upgradation of rural roads in Chandigarh Circle)	O ..	..	18,398.70	(+)18,398.70	Reasons for the final excess of ₹1,83,98.70 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Roads (99-Construction, strengthening/ widening and bye passes of roads for State Scheme)	O 56,000.00	56,000.00	1,20,076.16	(+)64,076.16	Reasons for the final excess of ₹64,076.16 lakh have not been intimated (September 2023).
5054-04-789-99-Construction/ Widening and Strengthening / Special Repair of roads in the Scheduled Castes Population area (99-State Contribution)	O 7,000.00	7,000.00	9,610.86	(+)2,610.86	Reasons for the final excess of ₹2,610.86 lakh have not been intimated (September 2023).
5054-80-190-99-Equity Capital to Haryana Rail Infrastructure Development (HRIDC)	O 5,600.00	5,600.00	1,05,550.00	(+)99,950.00	Reasons for the final excess of ₹99,950 lakh have not been intimated (September 2023).
5054-80-800-98-Providing State Share for construction of New Railway Lines in Haryana State	O 5,600.00	5,600.00	13,077.63	(+)7,477.63	Reasons for the final excess of ₹7,477.63 lakh have not been intimated (September 2023).

## Grant No. 17- Contd.

***Charged Appropriation***

(22) In view of overall saving of ₹2,130.20 lakh, an amount of ₹115.42 lakh remained unsurrendered.

***Defective Budgeting***

(23) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which fund was surrendered less than the actual saving that resulted in an amount was remained unsurrendered, which indicates that budget estimates were not prepared appropriately 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 R -2,014.78	2,985.22	2,869.80	(-) 115.42	Surrender of appropriation was due to finalization of less arbitration matters and less acquisition of lands during the year 2022-23. Reasons for the final saving of ₹115.42 lakh have not been intimated (September 2023).

(24) 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.

**Grant No. 17- Contd.**

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2020-21, 2021-22 and 2022-23 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		
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
2022-23	4,71,367.80	85,383.94	8,967.39	18.11	1.90

(25) Suspense transactions:- The expenditure under the grant includes ₹10,436.75 lakh under the head "Suspense".

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.

**Grant No. 17- Contd.**

(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 2022-23 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	(+)14,009.74	(+)1,675.50	(-)1,614.60	(+)14,070.64
Miscellaneous Public Works Advances	(+)6,779.97	(+)5,716.40	(-)7,408.96	(+)5,087.41
Workshop Suspense	(-)8,676.51	0	(-)23.61	(-)8,700.12
<b>Total</b>	<b>(+)12,092.02</b>	<b>(+)7,391.90</b>	<b>(-)9,047.17</b>	<b>10436.75</b>

\*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.

(26) **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."17-Buildings and Roads/Transport/Civil Aviation").

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

Subvention amounting to nil was received during the year 2022-23 and there was an unadjusted credit balance of ₹22,648.01 lakh at the end of the year 2021-22. Against the total amount of ₹22,648.01 lakh, a sum of ₹4,087.74 lakh was spent during the year 2022-23, leaving a balance of ₹18,560.27 lakh at the credit under the Head 8449- Other Deposit Account as on 31 March 2023.

An account of the transactions of the Fund is given in Statement No. 21 of the Finance Accounts 2022-23.



**Grant No. 17- Concl'd.**

(27) The expenditure under the grant includes ₹5,000 lakh contributed to and ₹11,200 lakh met out of Reserve Funds as shown below:-

Reserve Fund and the purpose	Opening balance as on 01.04.2022	Contribution during 2022-23	Interest on accumulation under the Fund during 2022-23	Total Amount credited to the Fund during 2022-23	Expenditure during 2022-23	Balance as on 31 March 2023
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.	56,684.40	5,000.00	6,235.28	67,919.68	11,200.00	56,719.68
“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.	464.41	25.00	51.09	540.50	25.00	515.50

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 2022-23.

**Grant No. 18 - INFORMATION AND PUBLICITY/ ELECTRONICS AND  
INFORMATION TECHNOLOGY/ PRINTING AND STATIONERY**

**(Major Heads-2058-Stationery and Printing, 2202-General Education, 2205-Art and Culture, 2220-Information and Publicity, 2852-Industries, 4058-Capital Outlay on Stationery and Printing, 4220-Capital Outlay on Information & Publicity, 4859-Capital Outlay on Telecommunication and Electronic Industries)**

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	5,29,71,14	5,29,72,14	3,05,83,82	(-)2,23,88,32
Supplementary	1,00			

Amount surrendered during the year

(March 2023)

2,33,20,83

**Charged**

<i>Original</i>	31,98	31,98	15	(-)31,83
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2023)

31,98

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	42,50,00	1,90,50,00	1,70,22,00	(-)20,28,00
Supplementary	1,48,00,00			

Amount surrendered during the year

(March 2023)

20,28,00

Notes and Comments :

**Revenue**

**Voted Grant**

**Grant No. 18- Contd.**

(1) Against the available saving of ₹22,388.32 lakh, surrender of ₹23,320.83 lakh on 31 March 2023 proved unrealistic

(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 770.25 R -504.10	266.15	266.15	..	Surrender of funds was mainly due to non-finalization of decision for purchase of paper and non-filling up of vacant posts.
2058-51-104-99-Private presses	O 150.00 R -109.80	40.20	40.20	..	Surrender of funds was due to less court cases instituted in the Hon'ble Punjab and Haryana High Court.
2205-51-102-92-Setting up of Haryana Saraswati Heritage Development Board	O 400.00 R -220.00	180.00	180.00	..	Reasons for the surrender of ₹220 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order 22-23/248-49 dated 24-05-2023.)

## Grant No. 18- 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 Relations (PUR-PLO- REV)	O 100.00 R -100.00	..	..	..	Surrender of entire provision was due to non-receipt of demand from the department.
2220-01-105-99-Production of Films (98- Establishment Expenses)	O 2,225.00 R -1,602.32	622.68	622.68	..	Surrender of funds was mainly due to adoption of economy measures, less purchase of computers and non-filling up of vacant posts.
2220-60-800-91-Promotion of Modern Indian Art and Culture (95-Setting up of History and Culture Academy)	O 200.00 R -60.00	140.00	140.00	..	Reasons for the surrender of ₹60 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.18/Re-appn. Order 22-23/248-49 dated 24-05-2023.)

## Grant No. 18- 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 (96-Setting up of Haryana Sanskrit Academy)	O	150.00	67.50	67.50	..	Reasons for the surrender of ₹82.50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.18/Re-appn. Order 22-23/248-49 dated 24-05-2023.)
	R	-82.50				
2220-60-800-91-Promotion of Modern Indian Art and Culture (98-Setting up of "Hali Urdu" Academy in the State)	O	150.00	67.50	67.50	..	Reasons for the surrender of ₹82.50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.18/Re-appn. Order 22-23/248-49 dated 24-05-2023.)
	R	-82.50				
2220-60-800-91-Promotion of Modern Indian Art and Culture (99-Assistance to Haryana Sahitya Academy)	O	300.00	..	..	..	Reasons for the surrender of ₹300 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.18/Re-appn. Order/22-23/248-49 dated 24-05-2023.)
	R	-300.00				

## Grant No. 18- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-190-98-Setting up of Call Centre for various e-Governance service	O	1,250.00	400.00	400.00	..	Reasons for the surrender of ₹850 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.18/Re-appn. Order/22-23/248-49 dated 24-05-2023.)
	R	-850.00				
2852-07-190-99-Establishment of Centre of Excellence for Internet of things in Haryana	O	300.00	165.00	165.00	..	Surrender of funds was due to non-release of installment by the Government of India and due to sufficient funds already available under the scheme.
	R	-135.00				
2852-07-202-88-Setting up of Haryana Governance Reforms Authority	O	100.00	55.00	55.00	..	Reasons for the surrender of ₹45 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order/22-23/248-49 dated 24-05-2023.)
	R	-45.00				

## Grant No. 18- 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 R      -50.00	..	..	..	Reasons for the surrender of ₹50 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order/22-23/248-49 dated 24-05-2023.)
2852-07-202-96-Computer Network	O      3,000.00 R      -2,395.00	605.00	605.00	..	Reasons for the surrender of ₹2,395 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 18/Re-appn. Order 22-23/248-49 dated 24-05-2023.)
2852-07-202-98-Setting up of instrument Design Development and Facility Centre, Ambala Under UNDP.	O      200.00 R      -125.00	75.00	75.00	..	Reasons for the surrender of ₹125 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.18/Re-appn. Order 22-23/248-49 dated 24-05-2023.)

## Grant No. 18- Contd.

**Defective Budgeting**

(3) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-103-99- Establishment and printing Charges	O	1,028.43	773.95	789.10	(+) 15.15	Surrender of funds was mainly due to non-filling up of vacant posts, non-finalization of decision for purchase of paper, less purchase of computers and less organization of training programmes. Reasons for the final excess of ₹15.15 lakh have not been intimated (September 2023).
	R	-254.48				



## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-108-98-Printing and Publications etc. of Text books	O 1,179.00 R -136.29	1,042.71	1,063.46	(+) 20.75	Surrender of funds was mainly due to non-filling up of vacant posts, receipt less claim of energy charges, less purchase of computers, adoption of economy measures in rent, rates and taxes and non organization of training programmes partly offset by excess due to enhanced dearness allowance and receipt of more leave travel concession claims. Reasons for the final excess of ₹20.75 lakh have not been intimated (September 2023).

## Grant No. 18- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-01-001-99- Headquarter Staff	O	2,229.50	1,700.68	1,709.19	(+) 8.51	Surrender of funds was mainly due to non-filling up of vacant posts, less purchase of office items, less receipt of leave travel concession claims and ex-gratia claims offset by excess due to more receipt of medical reimbursement claims and escalation in the prices of petrol/ diesel & lubricants. Reasons for the final excess of ₹8.51 lakh have not been intimated (September 2023).
	R	-528.82				
2220-60-101-97-Exhibition	O	1,590.00	1,404.98	1,406.15	(+) 1.17	Surrender of funds was mainly due to less expenditure on publicity work, adoption of economy measures and less purchase of office items. Reasons for the final excess of ₹1.17 lakh have not been intimated (September 2023).
	R	-185.02				

## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-103-98- Information Centres	O 18,007.00 R -6,141.11	11,865.89	12,034.29	(+)168.40	Surrender of funds was mainly due to less expenditure on publicity work, less purchase of office items and non-finalization of proposals by the department under publication offset by excess due to more engagement of contractual staff. Reasons for the final excess of ₹168.40 lakh have not been intimated (September 2023).
2220-60-106-99-Field Publicity Scheme	O 4,292.67 R -538.31	3,754.36	3,758.34	(+) 3.98	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of ex-gratia claims and less purchase of office items offset by excess due to more receipt of medical reimbursement claims and escalation in the prices of petrol/ diesel & lubricants. Reasons for the final excess of ₹3.98 lakh have not been intimated (September 2023).

## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-800-97-Promotion of Cultural Activities	O 7,017.50 R -4,627.53	2,389.97	2,464.19	(+) 74.22	Reasons for the surrender of ₹4,627.53 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No.18/Re-appn. Order 22-23/248-49 dated 24-05-2023). Reasons for the final excess of ₹74.22 lakh have not been intimated (September 2023).
2852-07-202-91-I.T. Plan for Haryana	O 5,000.00 R -4,209.00	791.00	1,428.00	(+)637.00	Reasons for the surrender of ₹4,209 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.18/Re-appn. Order 22-23/248-49 dated 24-05-2023). Reasons for the final excess of ₹637 lakh have not been intimated (September 2023).

## Grant No. 18- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-202-95-Organisation and Administration of Electronics Department (98-Establishment Expenses)	O 1,087.00 R -435.18	651.82	652.02	(+) 0.20	Surrender of funds was mainly due to less engagement of professional staff and non-filling up of vacant posts. Reasons for the final excess of ₹0.20 lakh have not been intimated (September 2023).

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-003-99-Research and Reference section	O 967.00 R 444.16	1,411.16	1,414.27	(+) 3.11	Augmentation of provision through re-appropriation was due to more receipt of claims under the scheme offset by savings due less hiring of artists owing to less organization of programmes and less receipt of pension claims. Reasons for the final excess of ₹3.11 lakh have not been intimated (September 2023).

## Grant No. 18- Contd.

**Charged Appropriation****Defective Budgeting**

(5) One case of re-appropriation order issued by Finance Department on 31 March 2023, in which entire budget provision was surrendered and expenditure was made without budget is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-104-98-Other Government Presses	O 31.98 R -31.98	..	0.15	(+) 0.15	Surrender of entire provision was due to less court cases instituted in the Hon'ble Punjab and Haryana High Court. Reasons for the final excess of ₹0.15 lakh have not been intimated (September 2023).

**Capital****Voted Grant**

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4058-51-103-98-Printing and Stationery	O 150.00 R -150.00	..	..	..	Surrender of entire provision was due to non-purchasing of new machinery.
4220-60-101-97-Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-finalization of departmental proposal under the scheme.

## Grant No. 18- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4220-60-101-98- Construction of War Memorial at Ambala Cantt renamed as Construction of Azadi Ki Pratham Ladai Ka Shaheed Smarak at Ambala Cantt.	O	2,500.00	2,222.00	2,222.00	..	Surrender of funds was due to less execution of construction work.
	R	-278.00				
4220-60-101-99- Construction of Memorial at Kurukshetra in the Memory of Late Sh. Guljari Lal Nanda	O	600.00	..	..	..	Surrender of entire provision was due to non-execution of construction/repair work.
	R	-600.00				

**Grant No. 18-Concl.****(7) Expenditure met out of Depreciation Reserve Fund Government Presses:-**

The expenditure under the Grant includes ₹19.08 lakh contributed to Reserve Fund during the year. The balance at the credit of this Fund on 31 March 2023 is shown below:-

Reserve Fund and the purpose	Opening balance on 01.04.2022	Contribution during 2022-23	Interest on accumulation under the Fund During 2022-23	Total Amount credited to the Fund	Expenditure during 2022-23	Balance on 31 March 2023
1	2	3	4	5	6	7

(₹ in lakh)

8115-104(1)

(1)-

Depreciation  
Fund(Government  
Presses)To meet the  
cost of  
renewals and  
replacements of  
machinery and  
furniture in  
Government  
Presses

1,644.44

19.08

209.69

228.78

-

1,873.22

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 2022-23.



**Grant No. 19 - IRRIGATION/ INDUSTRIES AND COMMERCE/ MSME/ SUPPLIES AND DISPOSALS/ POWER AND RENEWABLE ENERGY/ SCIENCE AND TECHNOLOGY**

**(Major Heads-2057-Supplies and Disposals, 2700-Major Irrigation, 2701- Medium Irrigation, 2702-Minor Irrigation, 2705-Command Area Development, 2801-Power, 2810-New and Renewable Energy, 2851-Village and Small Industries, 2852-Industries, 3425-Other Scientific Research, 3475-Other General Economic Services, 4700-Capital Outlay on Major Irrigation, 4701-Capital Outlay on Medium Irrigation, 4702-Capital Outlay On Minor Irrigation, 4711-Capital Outlay on Flood Control projects, 4801-Capital Outlay on Power Projects, 4810-Capital Outlay On New and Renewable Energy, 4851-Capital Outlay on Village and Small Industries, 4885-Other Capital Outlay on Industries and Minerals, 5425-Capital Outlay on other Scientific and Environmental Research)**

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	97,14,29,53	1,05,90,92,87	1,00,60,92,55	(-)5,30,00,32
Supplementary	8,76,63,34			

Amount surrendered during the year

(March 2023)

8,37,76,99

**Charged**

Original	1,00	1,00	..	(-)1,00
Supplementary	..			

Amount surrendered during the year

(March 2023)

1,00

**Capital**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	42,56,49,60	42,86,49,60	21,54,20,18	(-)21,32,29,42
Supplementary	30,00,00			

Amount surrendered during the year

(March 2023)

17,18,07,91

**Charged**

Original	60,00,00	60,00,00	4,37,61	(-)55,62,39
Supplementary	..			

Amount surrendered during the year

(March 2023)

55,67,40

## Grant No. 19- Contd.

Notes and comments :

**Revenue****Voted Grant**

(1) Against the available saving of ₹53,000.32 lakh, surrender of ₹83,776.99 lakh on 31 March 2023 proved unrealistic.

(2) Out of the ultimate saving of ₹53,000.32 lakh, the supplementary grant of ₹87,663.34 lakh obtained in September 2022, December 2022 and February 2023 proved highly excessive.

(3) 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 828.50 R -370.05	458.45	458.45	..	Surrender of funds was mainly due non-filling up of vacant posts, non-conduction of training due to acute staff shortage (including officers) and postponement of engagement of a technical officer through outsourcing agency.
2700-01-101- 98-Other Maintenance Expenditure (98-Punjab Portion)	O 50.00 R -50.00	..	..	..	Surrender of funds was due to receipt of limited demand from State of Punjab for maintenance due to non-allocation of closure on perennial channel.
2700-01-799- Suspense (51-Na)	O ..	..	-123.12	(-)123.12	Reasons for the final saving of ₹123.12 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001-87-Deduct Transfer of Establishment Charges on Prorata Basis to Major Head 4700, 4701, 4711	O 68,495.00	68,495.00	..	(-)68,495.00	Reasons for the final saving of ₹68,495 lakh have not been intimated (September 2023).
2700-02-799-Suspense (51-Na)	O ..	..	-1,558.93	(-)1,558.93	Reasons for the final saving of ₹1,558.93 lakh have not been intimated (September 2023).
2700-80-190-94-Contribution of State Revenue Share towards Upper Yamuna River Board (UYRB)	O 200.00 R -200.00	..	..	..	Surrender of entire provision was due to less sanctioning of works under maintenance scheme.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-190-95-Grant-in-aid to Haryana Water Resources	O 2,000.00 R -600.00	1,400.00	1,400.00	..	Reasons for the surrender of ₹600 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023).
2700-80-190-96-Development of Village Ponds renamed as Development / Restroration of ponds	O 50,412.00 R -37,525.87	12,886.13	12,886.13	..	Surrender of funds was due to non-execution of development work of various ponds.
2700-80-800-96-Compensation to farmers for loss of their Crop due to breach of Canal	O 100.00 R -78.43	21.57	21.57	..	Reasons for the surrender of ₹78.43 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023).
2702-03-103-96-Operation & Maintenance of Various Infrastructure for Development of Ground Water	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to less sanctioning of works under maintenance scheme.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-190-94-Implementa- tion of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop by CADA	O 50,960.00 R -16,960.00	34,000.00	34,000.00	..	Surrender of funds was due to less receipt of funds under the scheme.
2801-05-190-95-Subsidy against Subsidized Tariff on Electricity to Registered Gaushalas [98-Dakshin Haryana Bijli Vitran Nigam (DHBVNL)]	O 200.00 R -89.68	110.32	110.32	..	Surrender of funds was due to less receipt of claims for subsidies.
2801-05-190-95-Subsidy against Subsidized Tariff on Electricity to Registered Gaushalas [99-Uttar Haryana Bijli Vitran Nigam (UHBVNL)]	O 100.00 R -31.00	69.00	69.00	..	Surrender of funds was due to less receipt of claims for subsidies.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-001-99-Administrative Setup of New and Renewable Energy	O 377.75 R -64.33	313.42	313.42	..	Surrender of funds was mainly due to non-filling up of vacant posts, shifting of contractual staff to Haryana Kaushal Rozgar Nigam Limited, non-receipt of computer items ordered through Government-e-Marketplace (GeM) and non-engagement of Apprentices offset by excess due to engagement of more computer professionals.
2810-51-101-98-Installation of Solar Water Pumping System in the State	O 40,000.00 R -10,208.93	29,791.07	29,791.07	..	Surrender of funds was due to non-finalization of tenders by the Ministry of Renewable Energy.
2810-51-101-99-Grid Connected Rooftop SPV Power Plant Programme	O 500.00 R -497.81	2.19	2.19	..	Surrender of funds was due to non-finalization of tender/rate contract of various schemes by Supplies and Disposal department.
2810-51-102-99-Promotion of New and Renewable Energy Sources	O 1,700.00 R -1,375.34	324.66	324.66	..	Surrender of funds was due to delay in the empanelment of vendors due to late releasing of list of Approved Models & Manufacturers of Solar PV Modules by Ministry of New and Renewable Energy.

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-104-99-Research Design and Development in Renewable Energy	O	100.00	24.91	24.91	..	Surrender of funds was due to non-finalization of tender/rate contract of various schemes.
	R	-75.09				
2810-51-190-98-Energy Efficient Building Programme	O	100.00	77.73	77.73	..	Surrender of funds was due to adoption of economy measures offset by excess due to more engagement of outsourced staff.
	R	-22.27				
2810-51-789-99-Shikshadeep Scheme on LED Based Solar Laterns for Scheduled Castes Students	O	100.00	..	..	..	Surrender of entire provision was due to non-finalization of tender/rate contract of various schemes by Supplies and Disposal department.
	R	-100.00				
2851-51-102-62-Setting up of Haryana Traders Welfare Board	O	100.00	21.93	21.93	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-receipt of building rent for Haryana Traders Welfare Board (HTWB) and lack of sanctions of telephone/water & other miscellaneous items.
	R	-78.07				

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-63-Pradhan Mantri Formalisation of Micro food Processing Enterprises (PMFME)	O	1,600.00	1,009.20	1,009.20	..	Surrender of funds was due to non-receipt of fund from the central Government owing to direct transfer of subsidies to the beneficiaries account.
	R	-590.80				
2851-51-102-69-Rebate on Interest to Entrepreneurs with the Disabilities for purchase of Industrial Plots	O	125.00	74.34	74.34	..	Surrender of funds was due to non-receipt of requisited funds from Haryana State Industrial & Infrastructure Development Corporation Ltd.(HSIIDC) after 31-12-2022.
	R	-50.66				
2851-51-102-71-MSME Cluster Development	O	500.00	179.81	179.81	..	Surrender of funds was due to non-completion of eligibility milestones by Special Purpose Vehicles of the clusters for release of State share.
	R	-320.19				
2851-51-102-74-Promotion of Handloom, Handicrafts and Exports	O	50.00	3.00	3.00	..	Surrender of funds was due to non-finalization of State Handicrafts & Exports Award.
	R	-47.00				
2851-51-102-78-Bureau of Industrial Policy and Promotion (BIPP)	O	400.00	69.00	69.00	..	Surrender of funds was due to non-payment to Knowledge Partners due to in-time submission of invoices by the concerned agency.
	R	-331.00				



## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-103-89- Comprehensi- ve Handlooms Development Scheme	O 55.00 R -55.00	..	..	..	Surrender of entire provision was due to non-finalization of any new cluster.
2851-51-105-96-Grant-in-aid to Haryana Mitti Kala Board	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to non-approval of tenure of Chairman & non-official member.
2851-51-105-99-Grant in aid to khadi and Village Industries board	O 1,600.00 R -513.50	1,086.50	1,086.50	..	Surrender of funds was due to non-utilization of fund allocated to Haryana Khadi Village & Industries board for 3rd quarter.
2851-51-190-98-Grant-in-aid to MEANS Council	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-organization of Seminars/Workshops/ Micro Small & Medium Enterprises (MSME) conclaves/ promotional activities & vyapar mela in all districts.
3425-60-001-97-Grant-in-aid to Science and Technology Council	O 5,000.00 R -3,750.00	1,250.00	1,250.00	..	Reasons for the surrender of ₹3,750 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No.19/Re-appn. Order 22-23/250-51 dated 24-05-2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3425-60-001- 99-Science and Technology Programme	O      628.23 R      -261.77	366.46	366.46	..	Surrender of funds was mainly due to non-filling up of vacant posts and less receipt of applications for scholarship under the scheme.

**Defective Budgeting**

(4) The following cases of re-appropriation order issued by Finance Department on 31 March 2023, in which amount was surrendered through re-appropriation order less than the actual saving that resulted in, an amount was remained unsundered, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001- 89-Special Revenue	O      3,308.00 R      -988.57	2,319.43	66.66	(-)2,252.77	Reasons for the surrender of ₹988.57 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023). Reasons for the final saving of ₹2,252.77 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-92-Superintending Engineer	O	432.50	285.44	19.92	(-)265.52	Surrender of funds was mainly due to non-filling up of vacant posts and non-receipt of requirement for budget from field offices. Reasons for the final saving of ₹265.52 lakh have not been intimated (September 2023).
	R	-147.06				
2700-02-001-89-Special Revenue	O	5,184.00	3,815.18	144.75	(-)3,670.43	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional staff under outsourcing policy and less deployment of daily wage labourers. Reasons for the final saving of ₹3,670.43 lakh have not been intimated (September 2023).
	R	-1,368.82				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001- 91-Executive Engineer	O 48,900.00 R -2,413.19	46,486.81	1,410.04	(-)45,076.77	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of professional staff under outsourcing policy, less receipt of ex-gratia claims and non-finalization of rent deed offset by excess due to more deployment of daily wage labourers, payment of dearness allowance installments/arrears and more receipt of medical reimbursement & leave travel concession claims. Reasons for the final saving of ₹45,076.77 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001-92-Superintending Engineer	O 2,755.00 R -265.64	2,489.36	62.62	(-)2,426.74	Surrender of funds was due to non-filling up of vacant posts and no case of loans written off offset by excess due to payment of dearness allowance and receipt of more medical reimbursement claims. Reasons for the final saving of ₹2,426.74 lakh have not been intimated (September 2023).
2700-02-101-98-Other Maintenance Expenditure	O 3,300.00 R -269.00	3,031.00	2,684.96	(-)346.04	Surrender of funds was due to less receipt of sanctions for maintenance works. Reasons for the final saving of ₹346.04 lakh have not been intimated (September 2023).
2700-04-101-98-Other Maintenance Work	O 250.00 R -34.00	216.00	162.47	(-)53.53	Surrender of funds was due to less sanctioning of works under maintenance scheme. Reasons for the final saving of ₹53.53 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-05-101-98-Other Maintenance Work	O 350.00 R -50.00	300.00	297.42	(-) 2.58	Surrender of funds was due to less sanctioning of works under maintenance scheme. Reasons for the final saving of ₹2.58 lakh have not been intimated (September 2023).
2700-18-001-91-Executive Engineer	O 6,862.00 R -1,664.01	5,197.99	1,452.94	(-)3,745.05	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy, non-finalization of purchase of computer items and less deployment of daily wage labourers offset by excess due to payment of enhanced dearness allowance. Reasons for final saving of ₹3,745.05 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-001-92-Superintending Engineer	O	555.00	458.35	56.85	(-)401.50	Surrender of funds was mainly due to non-filling up of vacant posts, less touring by the officers/officials and less receipt of medical reimbursement claims offset by excess due to payment of enhanced dearness allowance. Reasons for the final saving of ₹401.50 lakh have not been intimated (September 2023).
	R	-96.65				
2700-18-001-93-Chief Engineer	O	558.00	503.60	142.17	(-)361.43	Surrender of funds was mainly due to non-filling up of vacant posts, less deployment of daily paid labourers offset by excess due to payment of enhanced dearness allowance. Reasons for the final saving of ₹361.43 lakh have not been intimated (September 2023).
	R	-54.40				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-001-93-Chief Engineer	O 9,636.00 R -2,386.89	7,249.11	979.01	(-)6,270.10	Reasons for the surrender of ₹2,386.89 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/ 460-61 dated 23-06-2023. Reasons for the final saving of ₹6,270.10 lakh have not been intimated (September 2023).
2700-80-800-95-Operation and Maintenance of Bridges and Structure on Canal and Drains	O 1,250.00 R -1,145.39	104.61	91.27	(-)13.34	Surrender of funds was due to less sanctioning of works under maintenance scheme. Reasons for the final saving of ₹13.34 lakh have not been intimated (September 2023).



## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2702-80-001-99-Common Establishment of Ground Water Cell	O 1,846.00 R -1,149.41	696.59	696.53	(-)0.06	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of staff under outsourcing policy, non-finalization of purchase of computer items and less purchase of new vehicles. Reasons for final saving of ₹0.06 lakh have not been intimated (September 2023).
2705-51-789-97-Implementation of Pradhan Mantri Krishi Sinchayee Yojana-Per Drop More Crop by CADA	O 9,682.40 R -7,082.40	2,600.00	1,040.00	(-)1,560.00	Surrender of funds was due to less receipt of funds under the scheme. Reasons for the final saving of ₹1,560 lakh have not been intimated (September 2023).

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in, excess expenditure incurred.

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-03-101-98-Other Maintenance Work	O	100.00	62.00	62.79	(+)0.79	Surrender of funds was due to less sanctioning of works under maintenance. Reasons for the final excess of ₹0.79 lakh have not been intimated (September 2023).
	R	-38.00				
2701-08-101-98-Other Maintenance Work	O	250.00	181.00	186.20	(+) 5.20	Surrender of funds was due to less sanctioning of works under maintenance scheme. Reasons for the final excess of ₹5.20 lakh have not been intimated (September 2023).
	R	-69.00				
2851-51-101-95-Creation Upgradation Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015	O	15,000.00	2,365.90	2,403.34	(+)37.44	Surrender of funds was due to non-completion of eligibility milestones by Special Purpose Vehicles of the clusters and non-receipt of claims of stare up-Warehousing/ Incubation Centers. Reasons for the final excess of ₹37.44 lakh have not been intimated (September 2023).
	R	-12,634.10				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-65-Incentives for Development of Industries under new Enterprises Promotion Policy 2015	O 10,000.00 R -2,050.71	7,949.29	8,075.50	(+)126.21	Surrender of funds was due to non-release of subsidy/incentive due to non-receipt of requisite documents from the concerned beneficiaries. Reasons for the final excess of ₹126.21 lakh have not been intimated (September 2023).
2851-51-102-76-Establishment and Administration for Small Scale Industries, QMC, HTC, IDC etc. (98-Establishment Expenses)	O 1,067.00 R -644.19	422.81	423.71	(+)0.90	Surrender of funds was mainly due to non-filling up of vacant posts, non-organization of training programmes and less receipt of leave travel concession claims. Reasons for the final excess of ₹0.90 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-84- Establishment of the MSME Department Allotted to Plan Scheme (98- Establishment Expenses)	O	350.00	55.23	61.18	(+)5.95	Surrender of funds was due to non-finalization of terms and conditions of contractual employees offset by excess due to payment of hired vehicle by the department. Reasons for the final excess of ₹5.95 lakh have not been intimated (September 2023).
	R	-294.77				
2852-80-001-85- Establishment and Administration MSME Field Office	O	1,455.00	826.34	826.96	(+) 0.62	Surrender of funds was mainly due to non-filling up of vacant posts, payment of less rent/rates and less payment of legal fees by the office offset by excess due to payment of hired vehicles in DMC offices. Reasons for the final excess of ₹0.62 lakh have not been intimated (September 2023).
	R	-628.66				

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-86- Establishment and Administration of MSME (Headquarter)	O	1,068.00	506.20	507.07	(+)0.87	Surrender of funds was mainly due to non-filling up of vacant posts, non-approval of rent amount by the Haryana Shehri Vikas Pradhikaran (HSVP) and non-employment of professional employees by the office. Reasons for the final excess of ₹0.87 lakh have not been intimated (September 2023).
	R	-561.80				
2852-80-001-98- Establishment and Administration (Field Offices)	O	1,972.00	1,259.85	1,262.69	(+)2.84	Surrender of funds was mainly due to non-filling up of vacant posts, payment of salaries of contractual employees through other scheme, less receipt of claims for Rent & Taxes and less receipt of medical reimbursement claims. Reasons for the final excess of ₹2.84 lakh have not been intimated (September 2023).
	R	-712.15				

## Grant No. 19- 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	1,366.10	905.75	914.43	(+)8.68	Surrender of funds was mainly due to non-filling up of vacant posts, payment of salaries of contractual employees through other scheme, less receipt of electricity bills offset by excess due to purchase of new government vehicles for the department and payment of expenses to Trade Fair Authority Haryana. Reasons for the final excess of ₹8.68 lakh have not been intimated (September 2023).
	R	-460.35				
3425-60-001-87-Rural Energy programme (99-State Share)	O	870.50	703.84	705.22	(+)1.38	Surrender of funds was mainly due to non-filling up of vacant posts and less hiring of vehicles. Reasons for the final excess of ₹1.38 lakh have not been intimated (September 2023).
	R	-166.66				

(6) In the following cases, entire budget provision was made through supplementary grant and the supplementary grant has been obtained excessive and later on supplementary grant reduced through re-appropriation on 31 March 2023 by the Finance Department, which indicates that the budget estimates were not prepared appropriately.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-190-95-Area Development Programme for Canal Area (50% Basis)	O 14,010.00 S 7,500.00 R -2,510.00	19,000.00	19,000.00	..	Surrender of funds was due to less receipt of funds under the scheme.
2851-51-102-61-Incentives for Electric Vehicles	O .. S 3,000.00 R -2,102.19	897.81	897.81	..	Surrender of funds was due to non-utilization of budget to the full extent owing to receipt of budget in the fourth quarter.

(7) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-98-Improvement, upgradation, operation and maintenance	O 6,000.00 R -6,000.00	..	4,869.33	(+)4,869.33	Reasons for surrender of ₹6,000 lakh and for incurring expenditure of ₹4,869.33 lakh without appropriation have not been intimated (September 2023).

## Grant No. 19- Contd.

(8) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-93-Chief Engineer	O ..	..	45.23	(+) 45.23	Reasons for the final excess of ₹45.23 lakh have not been intimated (September 2023).
2700-02-001-93-Chief Engineer	O ..	..	146.05	(+)146.05	Reasons for the final excess of ₹146.05 lakh have not been intimated (September 2023).
2700-02-800-99-Interest	O 15,500.00	15,500.00	43,892.48	(+)28,392.48	Reasons for the final excess of ₹28,392.48 lakh have not been intimated (September 2023).
2700-03-001-91-Executive Engineer	O ..	..	32.97	(+) 32.97	Reasons for the final excess of ₹32.97 lakh have not been intimated (September 2023).
2700-04-001-91-Executive Engineer	O ..	..	85.32	(+) 85.32	Reasons for the final excess of ₹85.32 lakh have not been intimated (September 2023).



## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-05-001-91-Executive Engineer	O ..	..	156.19	(+)156.19	Reasons for the final excess of ₹156.19 lakh have not been intimated (September 2023).
2700-18-001-89-Special Revenue	O ..	..	194.24	(+)194.24	Reasons for the final excess of ₹194.24 lakh have not been intimated (September 2023).
2700-80-001-89-Special Revenue	O ..	..	309.22	(+)309.22	Reasons for the final excess of ₹309.22 lakh have not been intimated (September 2023).
2700-80-001-91-Executive Engineer	O ..	..	5,210.02	(+)5,210.02	Reasons for the final excess of ₹5,210.02 lakh have not been intimated (September 2023).
2700-80-001-92-Superintending Engineer	O ..	..	390.33	(+)390.33	Reasons for the final excess of ₹390.33 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-101-97- Development of Infrastructure under Haryana Enterprises and Employment Policy-2020	O .. S 10,000.00 R 2,573.19	12,573.19	12,573.19	..	Augmentation of provision through re-appropriation was due to payment of claims under industrial infrastructure in the State of Haryana.

**Defective Budgeting**

(9) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount was augmented through re-appropriation order more than the actual expenditure that resulted in huge amount was remained unsurrendered, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately, is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-91-Executive Engineer	O 11,955.00 R 631.46	12,586.46	530.56	(-)12,055.90	Augmentation of provision through re-appropriation was due to disbursing salary to contractual staff, excess on dearness allowance and receipt of more claims of medical reimbursement offset by saving due to posts kept vacant and less payment of ex-gratia claims. Reasons for the final saving of ₹12,055.90 lakh have not been intimated (September 2023).

**Grant No. 19- Contd.**

(10) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision augmented was more than the actual expenditure that resulted in, an amount was remained unsurrendered, is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-101- 97-Energy Charges	O 5,050.00 R 5,202.47	10,252.47	10,209.28	(-)43.19	Augmentation of provision through re-appropriation was due to more receipt of bills. Reasons for the final saving of ₹43.19 lakh have not been intimated (September 2023).

(11) Two cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision augmented was less than the actual expenditure that resulted in excess expenditure incurred in these cases are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-101- 98-Other Maintenance Work	O 1,950.00 R 250.00	2,200.00	2,404.40	(+)204.40	Augmentation of provision through re-appropriation was due to more work sanctioned for maintenance. Reasons for the final excess of ₹204.40 lakh have not been intimated (September 2023).

## Grant No. 19- 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 15,000.00 R 6,470.94	21,470.94	23,614.85	(+)2,143.91	Augmentation of provision through re-appropriation was due to receipt of additional cases through online portal for subsidy under the scheme. Reasons for the final excess of ₹2,143.91 lakh have not been intimated (September 2023).

## Capital

## Voted Grant

(12) In view of the ultimate saving of ₹2,13,229.42 lakh, an amount of ₹41,421.51 lakh remained unsurrendered.

(13) In view of overall saving of ₹2,13,229.42 lakh, the supplementary grant of ₹3,000 lakh obtained in September 2022, December 2022 and February 2023 proved unnecessary as the actual expenditure did not come even up to original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-799-Suspense (51-Na)	O ..	..	-36.12	(-)36.12	Reasons for the final saving of ₹36.12 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 Bhakra Beas management Board (BBMB) for implementation of Dam Rehabilitation and Improving Project (DRIP).
4700-13-001-89-Special Revenue	O 5,000.00	5,000.00	1,458.18	(-)3,541.82	Reasons for the final saving of ₹3,541.82 lakh have not been intimated (September 2023).
4700-13-001-91-Executive Engineer	O 30,448.00	30,448.00	14,389.87	(-)16,058.13	Reasons for the final saving of ₹16,058.13 lakh have not been intimated (September 2023).
4700-13-001-92-Superintending Engineer	O 1 000.00	1,000.00	665.87	(-)334.13	Reasons for the final saving of ₹334.13 lakh have not been intimated (September 2023).
4700-13-001-93-Chief Engineer	O 2,000.00	2,000.00	1,646.78	(-)353.22	Reasons for the final saving of ₹353.22 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-001-91-Executive Engineer	O 270.00	270.00	27.06	(-)242.94	Reasons for the final saving of ₹242.94 lakh have not been intimated (September 2023).
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 due to non-utilization of token provision kept in anticipation of Hon'ble Supreme Court decision.
4700-15-800-98-Restoration capacity of B.M.L.	O 700.00 R -640.00	60.00	60.00	..	Surrender of funds was due to receipt of limited demands from the State of Punjab for various works to be executed on interstate channel in Punjab's jurisdiction owing to non-allocation of closure on perennial channel.
4700-16-001-89-Special Revenue	O 150.00	150.00	72.25	(-)77.75	Reasons for the final saving of ₹77.75 lakh have not been intimated (September 2023).
4700-16-001-91-Executive Engineer	O 1,200.00	1,200.00	712.96	(-)487.04	Reasons for the final saving of ₹487.04 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-799- Suspense (51-Na)	O ..	..	-89.17	(-)89.17	Reasons for the final saving of ₹89.17 lakh have not been intimated (September 2023).
4700-80-190- 97- Contribution of State Capital Share towards Upper Yamuna River Board (UYRB)	O 7,500.00 R -878.77	6,621.23	6,621.23	..	Surrender of funds was due to less receipt of demand from Upper Yamuna River Board (UYRB) in the financial year 2022-23 as seed funding for the construction of Kishau, Renukaji and Lakhvar-Vaysi dams.
4700-80-800- 98- Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO- CAP)	O 50,000.00	50,000.00	..	(-)50,000.00	Reasons for the final saving of ₹50,000 lakh have not been intimated (September 2023).
4701-06-001- 89-Special Revenue	O 80.00	80.00	42.72	(-)37.28	Reasons for the final saving of ₹37.28 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-001-89-Special Revenue	O 1,400.00	1,400.00	991.71	(-)408.29	Reasons for the final saving of ₹408.29 lakh have not been intimated (September 2023).
4701-07-001-92-Superintending Engineer	O 800.00	800.00	620.59	(-)179.41	Reasons for the final saving of ₹179.41 lakh have not been intimated (September 2023).
4701-23-001-89-Special Revenue	O 150.00	150.00	44.63	(-)105.37	Reasons for the final saving of ₹105.37 lakh have not been intimated (September 2023).
4701-23-001-91-Executive Engineer	O 1,100.00	1,100.00	506.52	(-)593.48	Reasons for the final saving of ₹593.48 lakh have not been intimated (September 2023).
4701-23-001-92-Superintending Engineer	O 50.00	50.00	27.93	(-)22.07	Reasons for the final saving of ₹22.07 lakh have not been intimated (September 2023).



## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-23-001-93-Chief Engineer	O 100.00	100.00	64.15	(-)35.85	Reasons for the final saving of ₹35.85 lakh have not been intimated (September 2023).
4701-80-800-95-Rehabilitating the Existing Canal Network Remodeling and Rehabilitation of Water Courses	O 8,750.00 R -8,750.00	..	..	..	Surrender of funds was due to non-finalization of guidelines by the Government of India.
4801-05-190-96-Equity Capital to DHBVNL	O 26,977.00 R -26,777.00	200.00	200.00	..	Reasons for the surrender of ₹26,777 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023).
4801-05-190-97-Equity Capital to UHBVNL	O 22,666.00 R -22,466.00	200.00	200.00	..	Reasons for the surrender of ₹22,466 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4801-05-190-98-Equity Capital HPGCL	O 2,760.60 R -2,560.60	200.00	200.00	..	Reasons for the surrender of ₹2,560.60 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023).
4801-05-190-99-Equity Capital HVPNL	O 24,379.00 R -24,179.00	200.00	200.00	..	Reasons for the surrender of ₹24,179 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023).
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 -500.00	..	..	..	Surrender of entire provision 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 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to non-finalization of Tender/Rate Contract with Public Works Department (Buildings & Roads) .

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5425-51-600-99-Setting up of Science City at Sonipat	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-finalization of land purchase deal.

**Defective Budgeting**

(15) In the following case, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained 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
4851-51-102-93-Modernization of Field Officer/ Directorate of Office Premises of MSME	O 500.00 S 3,000.00 R -3,480.14	19.86	19.86	..	Surrender of funds was due to less receipt of demand from DMCs offices & Directorate for renovation.

(16) Eight cases of re-appropriation order issued by Finance Department on 31 March 2023 in which budget provision was surrendered less than the actual saving that resulted in, amount was remained unsundered are discussed on next page.

## Grant No. 19- Contd.

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 -9,991.00	9.00	6.95	(-)2.05	Surrender of funds was due to non-utilization of notional provision kept in anticipation of Hon'ble Supreme Court decision. Reasons for the final saving of ₹2.05 lakh have not been intimated (September 2023).
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 R -8,231.00	6,769.00	6,226.01	(-)542.99	Surrender of funds was mainly due to ban on construction by National Green Tribunal for around 50 days, induction of all engineering departments to Haryana Engineer Works Portal (HEWP), stoppage of payments on account of finalization of new enhancement rules and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final saving of ₹542.99 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

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 R	1,000.00 -74.00	926.00	794.93	(-)131.07	Surrender of funds was due to ban on construction by National Green Tribunal, induction of all engineering department to Haryana Engineer works Portal (HEWP) and stoppage of payments on account of finalization of new enhancement rules. Reasons for the final saving of ₹131.07 lakh have not been intimated (September 2023).
4700-16-800-98-Construction of Canal-Rehabilitation of Water Courses	O R	1,000.00 -148.00	852.00	824.16	(-)27.84	Surrender of funds was mainly due to ban on construction by National green tribunal, induction of all engineering departments to Haryana Engineer Works Portal , and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final saving of ₹27.84 lakh have not been intimated (September 2023).

## Grant No. 19- 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 20,000.00 R -3,840.00	16,160.00	15,072.32	(-)1,087.68	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final saving of ₹1,087.68 lakh have not been intimated (September 2023).
4701-06-800-98- Construction of Canal- Construction of New Minor	O 1,000.00 R -509.22	490.78	488.59	(-)2.19	Surrender of funds was mainly due to ban on construction by National Green Tribunal for around 50 days, induction of all engineering departments to Haryana Engineer Works Portal, and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final saving of ₹2.19 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-80-052-99-Institutional Strengthening Data Collection etc.	O 1,200.00 R -701.53	498.47	274.09	(-)224.38	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final saving of ₹224.38 lakh have not been intimated (September 2023).
4702-51-102-98-Scheme for Development of Ground Water and Other Allied Activities	O 3,000.00 R -2,797.00	203.00	194.95	(-) 8.05	Surrender of funds was due to non-completion of major works owing to availability of small window of work between the cropping seasons. Reasons for the final saving of ₹8.05 lakh have not been intimated (September 2023).

(17) The cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which funds were surrendered more than the actual saving that resulted in excess expenditure incurred are discussed on next page.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-800-98-Dam and Appurtenant Works	O 2,500.00 R -2,463.00	37.00	41.09	(+)4.09	Surrender of funds was due to non-utilization of provision kept for constructing 11 dams in Shivalik hills owing to pending statutory clearances such as forest, environment, interstate etc. Reasons for the final excess of ₹4.09 lakh have not been intimated (September 2023).
4700-13-800-98-Construction of Canal Rehabilitation of Canal Network	O 30,000.00 R -9,804.00	20,196.00	21,420.98	(+)1,224.98	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal, and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final excess of ₹1,224.98 lakh have not been intimated (September 2023).



## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-16-789-99-Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State	O	1,000.00	754.00	756.60	(+)2.60	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal, stoppage of payments on account of finalization of new enhancement rules, changes in the Departmental Financial Rules for approval of tenders. Reasons for the final excess of ₹2.60 lakh have not been intimated (September 2023).
	R	-246.00				
4700-26-800-99-Saraswati River Heritage Development programme	O	5,000.00	175.00	175.60	(+)0.60	Surrender of funds was due to non-finalization of design & estimate of Adi Badri Dam to be constructed by Himachal pradesh. Reasons for the final excess of ₹0.60 lakh have not been intimated (September 2023).
	R	-4,825.00				

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-06-789-99- Improvement in New Minor for Equitable distribution of water for Scheduled Castes Population in the State	O	800.00	140.00	186.73	(+)46.73	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal, and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final excess of ₹46.73 lakh have not been intimated (September 2023).
	R	-660.00				
4701-07-789-99- Improvement of old / existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	O	20,000.00	12,947.00	14,151.01	(+)1,204.01	Surrender of funds was mainly due to ban on construction by National Green Tribunal , induction of all engineering departments to Haryana Engineer Works Portal, and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final excess of ₹1,204.01 lakh have not been intimated (September 2023).
	R	-7,053.00				

## Grant No. 19- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-800-97-Micro Irrigation under Irrigation Efficiency Scheme under NABARD	O	15,000.00	6,354.00	6,662.51	(+)308.51	Surrender of funds was due to non-completion of major works owing to availability of small window of work between the cropping seasons. Reasons for the final excess of ₹308.51 lakh have not been intimated (September 2023).
	R	-8,646.00				
4701-07-800-98-NABARD-Construction of Canal	O	20,000.00	13,534.00	16,987.04	(+)3,453.04	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final excess of ₹3,453.04 lakh have not been intimated (September 2023).
	R	-6,466.00				

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-22-800-98- Construction of Canals (Mewat)	O 10,000.00 R -9,915.00	85.00	92.87	(+)7.87	Reasons for surrender of ₹9,915 lakh and for final excess of ₹7.87 lakh have not been intimated (September 2023).
4701-23-800-98-Water Bodies- Construction of Canal	O 3,000.00 R -1,369.00	1,631.00	1,701.10	(+)70.10	Reasons for surrender of ₹1,369 lakh and for final excess of ₹70.10 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-25-800-99-Branches Supply of Treated Waste Water for Irrigation Purpose	O 10,000.00 R -310.00	9,690.00	10,321.80	(+)631.80	Reasons for surrender of ₹310 lakh and for final excess of ₹631.80 lakh have not been intimated (September 2023).
4701-80-002-99-Data Collection of Irrigation Projects	O 4,000.00 R -1,648.00	2,352.00	2,585.49	(+)233.49	Surrender of funds was mainly due to ban on construction by National Green Tribunal, induction of all engineering departments to Haryana Engineer Works Portal, and changes in the Departmental Financial Rules for approval of tenders. Reasons for the final excess of ₹233.49 lakh have not been intimated (September 2023).

## Grant No. 19- 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	4,719.00	5,062.75	(+)343.75	Surrender of funds was due to non-clearance of the bills by the treasury. Reasons for the final excess of ₹343.75 lakh have not been intimated (September 2023).
	R	-281.00				
4851-51-102-95-Modernization of field offices/ Directorate of office Premises	O	1,500.00	930.41	932.75	(+)2.34	Surrender of funds was due to non-receipt of action taken report by the Haryana State Industrial and Infrastructure Development Corporation (HSIIDC). Reasons for the final excess of ₹2.34 lakh have not been intimated (September 2023).
	R	-569.59				

## Grant No. 19- Contd.

(18) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-26-001-91-Executive Engineer	O ..	..	79.20	(+) 79.20	Reasons for the final excess of ₹79.20 lakh have not been intimated (September 2023).
4700-80-001-88-Pensionary Charges	O ..	..	23.83	(+) 23.83	Reasons for the final excess of ₹23.83 lakh have not been intimated (September 2023).
4700-80-001-89-Special Revenue	O ..	..	991.48	(+) 991.48	Reasons for the final excess of ₹991.48 lakh have not been intimated (September 2023).
4700-80-001-91-Executive Engineer	O ..	..	9,784.31	(+)9,784.31	Reasons for the final excess of ₹9,784.31 lakh have not been intimated (September 2023).
4700-80-001-92-Superintending Engineer	O ..	..	452.75	(+)452.75	Reasons for the final excess of ₹452.75 lakh have not been intimated (September 2023).
4700-80-001-93-Chief Engineer	O ..	..	1,119.72	(+)1,119.72	Reasons for the final excess of ₹1,119.72 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-001-91-Executive Engineer	O 10,000.00	10,000.00	11,255.51	(+)1,255.51	Reasons for the final excess of ₹1,255.51 lakh have not been intimated (September 2023).
4701-07-001-93-Chief Engineer	O 1,000.00	1,000.00	1,425.56	(+)425.56	Reasons for the final excess of ₹425.56 lakh have not been intimated (September 2023).
4701-22-001-91-Executive Engineer	O ..	..	27.65	(+)27.65	Reasons for the final excess of ₹27.65 lakh have not been intimated (September 2023).
4701-25-001-89-Special Revenue	O ..	..	270.80	(+)270.80	Reasons for the final excess of ₹270.80 lakh have not been intimated (September 2023).
4701-25-001-91-Executive Engineer	O ..	..	3,073.42	(+)3,073.42	Reasons for the final excess of ₹3,073.42 lakh have not been intimated (September 2023).
4701-25-001-92-Superintending Engineer	O ..	..	169.46	(+)169.46	Reasons for the final excess of ₹169.46 lakh have not been intimated (September 2023).



## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-25-001-93-Chief Engineer	O ..	..	389.26	(+)389.26	Reasons for the final excess of ₹389.26 lakh have not been intimated (September 2023).
4701-80-001-89-Special Revenue	O 18.00	18.00	75.02	(+)57.02	Reasons for the final excess of ₹57.02 lakh have not been intimated (September 2023).
4701-80-001-91-Executive Engineer	O 400.00	400.00	851.47	(+)451.47	Reasons for the final excess of ₹451.47 lakh have not been intimated (September 2023).
4701-80-001-93-Chief Engineer	O 40.00	40.00	107.84	(+)67.84	Reasons for the final excess of ₹67.84 lakh have not been intimated (September 2023).
4702-51-001-91-Executive Engineer	O ..	..	70.07	(+) 70.07	Reasons for the final excess of ₹70.07 lakh have not been intimated (September 2023).
4711-01-001-88-Pensionary Charges	O 15.00	15.00	35.40	(+) 20.40	Reasons for the final excess of ₹20.40 lakh have not been intimated (September 2023).

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-001-89-Special Revenue	O 1,000.00	1,000.00	1,426.56	(+)426.56	Reasons for the final excess of ₹426.56 lakh have not been intimated (September 2023).
4711-01-001-91-Executive Engineer	O 10,000.00	10,000.00	14,143.73	(+)4,143.73	Reasons for the final excess of ₹4,143.73 lakh have not been intimated (September 2023).
4711-01-001-92-Superintending Engineer	O 400.00	400.00	639.75	(+)239.75	Reasons for the final excess of ₹239.75 lakh have not been intimated (September 2023).
4711-01-001-93-Chief Engineer	O 1,000.00	1,000.00	1,492.75	(+)492.75	Reasons for the final excess of 492.75 lakh have not been intimated (September 2023).

**Defective Budgeting**

(19) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which budget provision augmented was more than the actual expenditure, resulted in an amount was remained unsurrendered is discussed on next page.

## Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-13-052- 99-Machinery and Equipment	O 3,000.00 R 484.00	3,484.00	3,462.98	(-)21.02	Augmentation of provision through re-appropriation was due to fast pace moving of project. Reasons for the final saving of ₹21.02 lakh have not been intimated (September 2023).

(20) The following case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure incurred, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-201- 99-Flood Protection and Disaster Preparedness	O 20,000.00 R 6,953.81	26,953.81	28,593.19	(+)1,639.38	Reasons for the augmentation of provision of ₹6,953.81 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App.A/Cs/ G.No. 19/Re-appn. Order 22-23/250-51 dated 24-05-2023). Reasons for the final excess of ₹1,639.38 lakh have not been intimated (September 2023).

**Grant No. 19- Contd.*****Charged Appropriation***

(21) Against the available saving of ₹5,562.39 lakh, surrender of ₹5,567.40 lakh on 31 March 2023 proved unrealistic.

***Defective Budgeting***

(22) A case of re-appropriation order issued by the Finance Department on 31 March 2023 in which funds were surrendered more than the actual saving that resulted in 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 6,000.00 R -5,567.40	432.60	437.61	(+)5.01	Surrender of funds was due to less receipt of demand for compensation of land acquired throughout the state of various pending cases. Reasons for the final excess of ₹5.01 lakh have not been intimated (September 2023).

**Grant No. 19- Contd.**

23. 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 2020-21, 2021-22 and 2022-23:-

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	2020-21	83.48	77.17	0	92.44	0
		2021-22	42.71	30.15	0	70.59	0
		2022-23	62.79	41.24	0	65.68	0
2	Loharu Canal Project	2020-21	378.92	350.24	0	92.43	0
		2021-22	159.49	112.57	0	70.58	0
		2022-23	162.47	106.71	0	65.68	0
3	J.L.N. Canal Project	2020-21	110.50	102.14	0	92.43	0
		2021-22	310.26	218.99	0	70.58	0
		2022-23	297.42	195.34	0	65.68	0
4	SYL Canal Project	2020-21	0	0	0	0	0
		2021-22	472.33	268.57	0	56.86	0
		2022-23	6.95	3.96	0	56.98	0
5	Dadupur Nalvi Project	2020-21	0	0	0	0	0
		2021-22	467.20	265.65	0	56.86	0
		2022-23	0	0	0	0	0
6	Improvement of old/Existing Channels (NABARD) Project	2020-21	17,498.40	13,047.58	0	74.56	0
		2021-22	28,920.95	13,942.36	0	48.04	0
		2022-23	37,800.56	14,293.38	0	37.81	0
7	Rehabilitation Project	2020-21	1,676.51	1,186.19	0	70.75	0
		2021-22	2,741.14	1,558.59	0	56.86	0
		2022-23	1,580.76	899.79	0	56.92	0

**Grant No. 19- 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	2020-21	1,958.08	1,456.49	0	74.38	0
		2021-22	1,669.83	754.73	0	48.04	0
		2022-23	1,630.42	615.78	0	37.81	0
9	W.J.C. Augmentation Canal Project	2020-21	3,077.20	2,844.31	0	92.43	0
		2021-22	2,955.80	2,086.28	0	70.58	0
		2022-23	2,684.96	1,763.46	0	65.68	0
10	Jui Canal Project	2020-21	236.72	0	0	0	0
		2021-22	191.02	0	0	0	0
		2022-23	186.19	0	0	0	0
11	Siwani Canal Project	2020-21	242.36	0	0	0	0
		2021-22	220.31	0	0	0	0
		2022-23	257.81	0	0	0	0
12	T.F.C Project	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
13	Naggal lift Irrigation Project	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
14	Institutional Strengthening such as Data Collection	2020-21	417.31	311.16	0	74.56	0
		2021-22	1,935.42	929.82	0	48.04	0
		2022-23	2,859.58	1,081.28	0	37.81	0
15	Water Development Survey and investigation	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
16	Lining of Channels	2020-21	372.28	263.40	0	70.75	0
		2021-22	471.77	268.24	0	56.86	0
		2022-23	60.00	34.15	0	56.92	0
17	N.C.R. Project	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0

**Grant No. 19- 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
18	Modernisation & Lining of Canal	2020-21	30,027.24	21,245.31	0	70.75	0
		2021-22	40,802.51	23,199.95	0	56.86	0
		2022-23	31,904.89	18,160.69	0	56.92	0
19	Mewat Feeder	2020-21	0	0	0	0	0
		2021-22	86.79	41.70	0	48.05	0
		2022-23	92.87	35.12	0	37.82	0
20	M & E Dam apartment Project	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
21	Munik Canal Project	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
22	Kaushalya Dam	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	0	0	0	0	0
23	Saraswati Heritage Project	2020-21	41.04	29.04	0	70.76	0
		2021-22	3,903.65	2,219.58	0	56.86	0
		2022-23	175.60	99.96	0	56.92	0
24	Development of Water Bodies	2020-21	1,843.04	1,374.25	0	74.56	0
		2021-22	1,697.50	815.52	0	48.04	0
		2022-23	1,701.10	643.23	0	37.81	0
25	Reconstruction of Bridges on Canal	2020-21	6,661.87	4,713.50	0	70.75	0
		2021-22	10,219.72	5,810.84	0	56.86	0
		2022-23	21,693.55	12,348.26	0	56.92	0
26	Jawaharlal Nehru Canal Project	2020-21	1,634.00	1,156.11	0	70.75	0
		2021-22	2,224.90	1,265.06	0	56.86	0
		2022-23	41.09	23.39	0	56.92	0
27	Supply of treated waste water	2020-21	0	0	0	0	0
		2021-22	0	0	0	0.00	0
		2022-23	10,321.80	3,902.94	0	37.81	0
28	Capital outlay on Minor Irrigation	2020-21	0	0	0	0	0
		2021-22	0	0	0	0	0
		2022-23	194.95	79.09	0	40.57	0

**Grant No. 19- Contd.****(24) 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 ₹585.52 lakh booked under the head suspense.



**Grant No. 19- Contd.**

The transaction under ‘Suspense’ in the Major head during the year 2022-23 together with the opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	514.94	532.63	627.07	420.50
Misc. Advance	(-)24.22	52.89	81.57	(-)52.90
<b>Total</b>	<b>490.72</b>	<b>585.52</b>	<b>708.64</b>	<b>367.60</b>

(25) The expenditure under the major head “2700 Major Irrigation on account of Irrigation ₹82.74 lakh booked under the head “Suspense”. The transactions under suspense in this major head during the year 2022-23 together with opening & closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)164.77	79.23	96.42	(-)181.96
Misc. Advance	(-)873.12	3.51	1,545.25	(-)2,414.86
<b>Total</b>	<b>(-)1,037.89</b>	<b>82.74</b>	<b>1,641.67</b>	<b>(-)2,596.82</b>

(26) 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 2022-23 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	44.05	0	0.24	43.81
<b>Total</b>	<b>-32.97</b>	<b>0</b>	<b>0.24</b>	<b>(-)33.21</b>

(27) The expenditure under the Major head “4700-Capital outlay on Major Irrigation” Bhakra Beas Board (MPRP) ₹82.62 lakh booked under “Suspense”. The transactions under head “Suspense” in this major head during the year 2022-23 together with opening and closing balances were as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	190.73	16.51	26.90	180.34
Purchase	225.96	0	0	225.96
Misc. Advance	48.83	33.47	38.64	43.66
Workshop suspense	(-) 7.53	32.64	34.80	(-) 9.69
<b>Total</b>	<b>457.99</b>	<b>82.62</b>	<b>100.34</b>	<b>440.27</b>

**Grant No. 19- Concltd.**

(28) The expenditure under the major head “4700-Capital Outlay on major Irrigation” account includes ₹47.19 lakh under “suspense”. The transactions under the head during 2022-23 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	845.08	47.19	29.05	863.22
Misc. advance	(-)8,909.82	0	143.43	(-) 9,053.25
<b>Total</b>	<b>(-)8,064.74</b>	<b>47.19</b>	<b>172.48</b>	<b>(-)8,190.03</b>

(29) The expenditure under the major head “4701-Capital Outlay on power project” Bhakra Beas Management Board (MPRP) includes ₹0.27 lakh any amount under “Suspense”. The transaction under the head “Suspense” in this major head during the year 2022-23 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	(-)1,094.77	0	0	(-)1,094.77
Misc. advance	(-)579.80	0.27	0	(-)579.53
<b>Total</b>	<b>(-)1,674.57</b>	<b>0.27</b>	<b>0</b>	<b>(-)1,674.30</b>

(30) The expenditure under the major head “4701-Capital Outlay on Medium Irrigation did not include any amount under the head “Suspense”. The transaction under the head “Suspense” in this major head during the year 2022-23 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
<b>Total</b>	<b>13,057.72</b>	<b>0</b>	<b>0</b>	<b>13,057.72</b>

(31) 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 2022-23 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
<b>Total</b>	<b>(-) 208.24</b>	<b>0</b>	<b>0</b>	<b>(-) 208.24</b>

**Grant No. 20 - URBAN DEVELOPMENT (TOWN AND COUNTRY PLANNING/ URBAN ESTATES)/ LOCAL GOVERNMENT (ULB AND FIRE SERVICES)/ RURAL AND COMMUNITY DEVELOPMENT (RURAL DEVELOPMENT/ DEVELOPMENT AND PANCHAYATS)/ PUBLIC HEALTH ENGINEERING DEPARTMENT**

(Major Heads-2070-Other Administrative Services, 2215-Water Supply and Sanitation, 2217-Urban Development, 2501-Special Programmes for Rural Development, 2505-Rural Employment, 2515-Other Rural Development Programmes, 2553-MPs Local Area Development Scheme, 4059-Capital Outlay on Public Works, 4215-Capital Outlay on Water Supply and Sanitation, 4217-Capital Outlay on Urban Development, 4515-Capital Outlay on other Rural Development Programmes, 4711-Capital Outlay on Flood Control projects, 6217-Loans for Urban Development)

**Revenue**

**Voted**

		<b>Total Grant or Appropriation (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	1,00,25,04,91	1,10,32,14,91	85,51,69,05	(-) 24,80,45,86
Supplementary	10,07,10,00			

Amount surrendered during the year  
(March 2023)

30,19,94,61

**Charged**

<i>Original</i>	<i>40,00</i>	<i>40,00</i>	<i>5,56</i>	<i>(-) 34,44</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2023)

34,44

**Capital**

**Voted**

		<b>Total Grant (₹ in thousand)</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
Original	94,69,56,00	94,69,56,00	23,99,55,56	(-) 70,70,00,44
Supplementary	..			

Amount surrendered during the year  
(March 2023)

70,44,47,92

**Grant No. 20- Contd.***Notes and Comments :***Revenue****Voted Grant**

(1) Against the available saving of ₹2,48,045.86 lakh, surrender of ₹3,01,994.61 lakh on 31 March 2023 proved unrealistic.

(2) In view of overall saving of ₹2,48,045.86 lakh, the supplementary grant of ₹1,00,710 lakh obtained in September 2022 and December 2022 proved unnecessary as the actual expenditure did not come even up to the original budget provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-99- Headquarter staff-Chief Engineer and his establishment (98- Establishment Expenses)	O 2,788.00 R -498.52	2,289.48	2,289.48	..	Surrender of funds was mainly due to non-filling up of vacant posts and less conduction of training programmes offset by excess mainly due to payment of enhanced/installment /arrear of dearness allowance and more engagement of staff under Outsourcing Policy.
2215-01-799- Suspense (51-Na)	O ..	..	-1,990.82	(-)1,990.82	Reasons for the final saving of ₹1,990.82 lakh have been called for (Appn. Acs/1-4/23-24/Gr. No. 20/625-629 dated 12.07.2023).

## Grant No. 20- Contd.

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 1,292.80 R -384.27	908.53	908.53	..	Reasons for surrender of ₹384.27 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).
2217-80-001-98-Urban Estates Establishment Land Acquisition & Development Scheme (Headquarters Staff)	O 239.10 R -25.75	213.35	213.35	..	Reasons for surrender of ₹25.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).
2217-80-191-94-Grant in Aid to Haryana Shehri Vikas Pradhikaran for NCR satellite around Delhi	O 5,500.00 R -814.98	4,685.02	4,685.02	..	Surrender of funds was due to incurring of expenditure from Infrastructure Development Fund.
2217-80-191-95-Services of Sewage water supply and Drainage in Municipal Corporation	O 10,000.00 R -4,115.53	5,884.47	5,884.47	..	Surrender of funds was due to less receipt of demand from the Municipalities.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192- 87-Smart City	O 40,000.00 R -40,000.00	..	..	..	Reasons for surrender of entire provision were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/252-53 dated 24.05.2023).
2217-80-192- 88-Swachh Bharat Mission	O 30,000.00 R -26,618.00	3,382.00	3,382.00	..	Surrender of funds was due to less receipt of grant from the Government of India.
2217-80-192- 98- Strengthening of Fire Services	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to non-finalization of vehicle purchase process.
2217-80-789- 94-Deen Dayal Upadhyaya Sewa Basti Utthaan	O 3,000.00 R -1,067.56	1,932.44	1,932.44	..	Surrender of funds was due to less 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 claims under the scheme.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-800-99-Grant-in-Aid to Kurukshetra Development Board	O 5,000.00 R -2,750.00	2,250.00	2,250.00	..	Surrender of funds was due to less receipt of demand for grant under the scheme.
2501-03-001-99-Scheme for Rural Development Establishment Expenses Headquarter	O 513.90 R -189.65	324.25	324.25	..	Surrender of funds was mainly due to non-filling up of vacant posts, non-conduction of training programmes, less receipt of medical reimbursement claims and less engagement of contractual staff.
2501-05-101-99-Integrated Wasteland Development/ Management Project	O 2,400.00 R -1,795.73	604.27	604.27	..	Surrender of funds was due to less receipt of grant from Government of India.
2501-05-789-99-Integrated Waste Land Development Management Project	O 800.00 R -397.23	402.77	402.77	..	Surrender of funds was due to non-finalization of State Projects.
2501-06-101-96-Start Up Village Entrepreneurs hip Programme (NRLM SVEP)	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-101-97-Deen Dayal Upadhyay Grameen Kaushalya Yojana (NRLM, DDU-GKY) (PROJECT ADMN)	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
2501-06-101-99-National Rural Livelihood Mission (NRLM/ Aajeevika) (99-Normal Plan)	O 7,500.00 R -1,359.10	6,140.90	6,140.90	..	Surrender of funds was due to less receipt of grant from the Government of India.
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 -150.00	350.00	350.00	..	Surrender of funds was due to less receipt of claims under the scheme.



## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-789-97-Start up Village Entrepreneurs hip Programme (NRLM SVEP) for SCSP	O 500.00 R -500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
2501-06-789-98-Deen Dayal Upadhyay Grameen Kaushalya Yojana (NRLM SVEP) (PROJECT ADMN) for SCSP	O 2,500.00 R -2,500.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
2501-06-789-99-National Rural Livelihoods Mission (NRLM/ Aajeevika)	O 7,500.00 R -5,677.10	1,822.90	1,822.90	..	Surrender of funds was due to less receipt of grant from the Government of India.
2501-06-800-98-Scheme for Rural Development Establishment Expenses Field Staff	O 250.00 R -195.47	54.53	54.53	..	Surrender of funds was mainly due to non-filling up of vacant posts and adoption of economy measures.

## Grant No. 20- 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 -5,000.00	..	..	..	Surrender of entire provision was due to non-implementation of 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-implementation of scheme.
2505-02-101-99-Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	O 45,000.00 R -27,184.34	17,815.66	17,815.66	..	Surrender of funds was due to less receipt of grant from the Government of India.
2515-51-001-96-Performance Linked Outlay (PLO) for Development and Panchayat (DEV-PLO-REV)	O 3,500.00 R -3,500.00	..	..	..	Surrender of entire provision was due to non-implementation of scheme.
2515-51-001-98-Community Development [(98-Establishment expenses)HQ Staff]	O 877.00 R -193.73	683.27	683.27	..	Surrender of funds was mainly due to non-filling up of vacant posts offset by excess mainly due to payment of enhanced dearness allowance.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 grant from the Government of India.
2515-51-101-89-Financial Assistance to Panchayati Raj Institutions on the recommendation of State Finance Commission	O 48,000.00 R -11,000.00	37,000.00	37,000.00	..	Surrender of funds was due to late election of Panchayati Raj Institutions i.e. after six months of financial year 2022-23.
2515-51-101-93-Matching Grant-in-aid for Development works (Govt. Share)	O 500.00 R -490.70	9.30	9.30	..	Surrender of funds was due to less receipt of claims under the scheme.
2515-51-102-90-Scheme assistance of Haryana Rural Development Authority	O 3,000.00 R -3,000.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
2515-51-102-93-Scheme for Sanitation under Swachh Bharat Mission (Gramin)	O 30,000.00 R -28,893.32	1,106.68	1,106.68	..	Reasons for surrender of ₹28,893.32 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).

## Grant No. 20- 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)	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan.
2515-51-102-98-Organisation of State/ Districts level Sammelans for non officials	O 100.00 R -91.57	8.43	8.43	..	Surrender of funds was due to less organization of sammelans by the department.
2515-51-106-96-Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakarm (PMJVK)	O 3,000.00 R -1,731.28	1,268.72	1,268.72	..	Surrender of funds was due to less receipt of grant 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 grant from the the Government of India.
2515-51-198-98-Grant-in-aid to Gram Panchayats on the Recommendations of the Central Finance Commission	O 96,800.00 R -68,750.00	28,050.00	28,050.00	..	Surrender of funds was due to less receipt of grant from the Government of India.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-87-Financial Assistance to Scheduled Castes under State Finance Commission	O 12,000.00 R -2,000.00	10,000.00	10,000.00	..	Surrender of funds was due to election of Panchayati Raj Institutions after six months of financial year 2022-23.
2515-51-789-88-Mahatma Gandhi Gramin Basti Yojna	O 3,000.00 R -1,973.76	1,026.24	1,026.24	..	Surrender of funds was due to non-finalization of capital outlay.
2515-51-789-91-Scheme for assistance to Haryana Rural Development Authority	O 2,000.00 R -2,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan.
2515-51-789-98-Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes	O 5,000.00 R -5,000.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from the Government of India.
2515-51-789-99-Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes	O 1,000.00 R -1,000.00	..	..	..	Surrender of entire provision was due to non-implementation of work plan.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2553-51-101-98-Saansad Adarsh Gram Yojana (SAGY)	O 250.00 R -250.00	..	..	..	Surrender of entire provision was due to non-receipt of grant from Government of India.

(4) In the following case, there was no need for obtaining the supplementary grant as no expenditure booked in this case. The supplementary grant remained unutilized which indicates that the supplementary grant has been obtained injudiciously and 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 .. S 12,500.00	12,500.00	..	(-)12,500.00	Reasons for the final saving of ₹12,500 lakh have not been intimated (September 2023).

(5) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount was unsundered which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-789-99-Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Rural Areas	O 1,488.00 R -412.11	1,075.89	1,059.12	(-) 16.77	Surrender of funds was due to non-clearance of Treasury Bills owing to fag end of the month of March. Reasons for the final saving of ₹16.77 lakh have not been intimated (September 2023).

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-102-97-Scheme for Rural Self Employment Training Institute (RSETI)	O	500.00	450.72	..	(-) 450.72	Surrender of funds was due to less receipt of grant from Government of India. Reasons for the final saving of ₹450.72 lakh have not been intimated (September 2023).
	R	-49.28				

(6) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was more than the actual saving resulted in excess expenditure incurred which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-97-Executive Engineer and their Establishment	O	16,203.50	14,504.09	14,514.57	(+) 10.48	Surrender of funds was mainly due to non-filling up of vacant posts and less deployment of apprentices offset by excess mainly due to payment of enhanced dearness allowance and receipt of more medical reimbursement claims. Reasons for the final excess of ₹10.48 lakh have not been intimated (September 2023).
	R	-1,699.41				

## Grant No. 20- 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 2,536.00 R -728.88	1,807.12	1,808.99	(+) 1.87	Surrender of funds was mainly due to non-filling up of vacant posts and less conduction of training programmes offset by excess mainly due to payment of enhanced dearness allowance and more engagement of staff under outsourcing policy. Reasons for the final excess of ₹1.87 lakh have not been intimated (September 2023).
2215-01-003-99-Information Education Communication Activities	O 158.00 R -89.22	68.78	72.35	(+) 3.57	Surrender of funds was due to less receipt of bill claims from the Haryana Institute of Public Administration (HIPA) against the training conducted of Public Health Engineering Department (PHED) staff. Reasons for the final excess of ₹3.57 lakh have not been intimated (September 2023).



## Grant No. 20- Contd.

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	600.00	455.53	508.92	(+) 53.39	Surrender of funds was due to non-clearance of Treasury Bills owing to fag end of the month of March. Reasons for the final excess of ₹53.39 lakh have not been intimated (September 2023).
	R	-144.47				
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (97-Canal Water Charges)	O	300.00	190.07	289.23	(+) 99.16	Surrender of funds was due to non-reconciliation of Raw Water charges with Irrigation Department. Reasons for the final excess of ₹99.16 lakh have not been intimated (September 2023).
	R	-109.93				
2215-01-789-98- Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Urban Areas	O	650.00	464.35	510.71	(+) 46.36	Surrender of funds was due to non-clearance of Treasury Bills owing to fag end of the month of March. Reasons for the final excess of ₹46.36 lakh have not been intimated (September 2023).
	R	-185.65				

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-89-Creation of New Establishment of District Municipal Commissioners in the State	O 1,884.00 R -1,548.78	335.22	336.47	(+) 1.25	Surrender of funds was mainly due to non-filling up of vacant posts, adoption of economy measures and non-hiring of building at rent. Reasons for the final excess of ₹1.25 lakh have not been intimated (September 2023).
2217-80-191-97-Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission	O 28,620.00 R -7,894.10	20,725.90	21,350.90	(+) 625.00	Surrender of funds was due to less receipt of grant from Government of India. Reasons for the final excess of ₹625 lakh have not been intimated (September 2023).
2217-80-192-85-PM Street Vendor Atmanirbhar (PM-SVA Nidhi)	O 200.00 R -182.33	17.67	30.76	(+) 13.09	Surrender of funds was due to less receipt of claims under the scheme. Reasons for the final excess of ₹13.09 lakh have not been intimated (September 2023).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-800-97-DRDA Administration	O 3,300.00 R -800.00	2,500.00	2,950.72	(+) 450.72	Surrender of funds was due to closing of scheme by Ministry of Rural Development w.e.f. dated 01-04-2022. Reasons for the final excess of ₹450.72 lakh have not been intimated (September 2023).
2515-51-001-98-Community Development (94-Panchayati Raj Public Work Circle)	O 10,712.00 R -1,240.70	9,471.30	9,472.11	(+) 0.81	Reasons for surrender of ₹1,240.70 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/252-53 dated 24.05.2023). Reasons for the final excess of ₹0.81 lakh have not been intimated (September 2023).

## Grant No. 20- 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]	O	2,002.00	1,165.30	1,166.85	(+) 1.55	Surrender of funds was mainly due to non-filling up of vacant posts, less engagement of contractual staff, less purchase of computers and less receipt of medical reimbursement claims offset by excess mainly due to payment of enhanced dearness allowance and clearance of pending leave travel concession bills. Reasons for the final excess of ₹1.55 lakh have not been intimated (September 2023).
	R	-836.70				
2515-51-102-83-Awareness amongst village Youth Volunteers for Rural Development	O	350.00	36.39	37.13	(+) 0.74	Surrender of funds was mainly due to less receipt of claims under other charges, non-filling up of vacant posts, less engagement of contractual staff. Reasons for the final excess of ₹0.74 lakh have not been intimated (September 2023).
	R	-313.61				

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-97-New Construction/ Renovation/ Repair of Block Office Buildings including Panchayats/ Zila Parishad & State Panchayat Bhawan, Directorate Office	O 10,000.00 R -9,223.96	776.04	871.31	(+) 95.27	Reasons for surrender of ₹ 9,223.96 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/252-53 dated 24.05.2023). Reasons for the final excess of ₹95.27 lakh have not been intimated (September 2023).
2515-51-196-99-Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	O 30,292.00 R -24,757.17	5,534.83	5,683.35	(+) 148.52	Surrender of funds was mainly due to non-filling up of vacant posts, less receipt of pension & honorarium claims and non-finalization of capital outlay offset by excess mainly due to more engagement of contractual staff. Reasons for the final excess of ₹148.52 lakh have not been intimated (September 2023).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-96-Scheme for the Employment Generation Programme for Scheduled Castes	O 25,000.00 R -3,595.73	21,404.27	21,408.04	(+) 3.77	Surrender of funds was due to less receipt of claims under the scheme. Reasons for the final excess of ₹3.77 lakh have not been intimated (September 2023).

(7) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-03-191-99-Mukhyamantri Samagra Shahri Vikas Yojna	O 10,000.00 R 3,078.56	13,078.56	13,078.56	..	Reasons for augmentation of ₹3,078.56 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).
2217-80-190-99-Faridabad Smart City Limited	O .. S 1.00 R 19,599.00	19,600.00	19,600.00	..	Augmentation of provision through re-appropriation was due to more receipt of grant from Government of India.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-191-92-Grant in aid to Municipal Committee on the recommendation of State Finance Commission	O 36,000.00 R 76,366.85	1,12,366.85	1,12,366.85	..	Augmentation of provision through re-appropriation was due to more requirement of funds under the scheme.
2217-80-192-89-National Urban Livelihood Mission	O 3,000.00 R 492.15	3,492.15	3,492.15	..	Augmentation of provision through re-appropriation was due to more receipt of grant from the Government of India.
2217-80-789-92-Grant-in-aid to Municipalities for SC Component State Finance Commission Devolution	O 14,000.00 R 23,833.00	37,833.00	37,833.00	..	Augmentation of provision through re-appropriation was due to more requirement of funds under the scheme.

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-003-98-Community Development (98-Setting up of Haryana Institute of Rural Development Nilokheri renamed as Scheme for Training & Capacity Building Haryana, Institute of Rural Development Nelokheri)	O	400.00	486.00	486.00	..	Reasons for augmentation of ₹86 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).
	R	86.00				
2515-51-102-94-Haryana Gramin Vikas Yojana (HGVY)	O	1.00	5,590.98	5,590.98	..	Reasons for augmentation of ₹5,589.98 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).
	R	5,589.98				



## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-198-97-United Grants to Gram Panchayats on the recommendations of the Central Finance Commission	O .. S 1.00 R 38,045.00	38,046.00	38,046.00	..	Reasons for augmentation of ₹38,045 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).

**Defective Budgeting**

(8) One case of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was more than the actual expenditure that resulted in, an amount was remained unsurrendered, which indicates that re-appropriation order issued by the Finance Department was not prepared appropriately is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-99-Town & Country Planning (Headquarter Staff)	O 1,361.90 R 175.14	1,537.04	1,531.29	(-) 5.75	Reasons for augmentation of ₹175.14 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023). Reasons for the final saving of ₹5.75 lakh have not been intimated (September 2023).

**Grant No. 20- Contd.**

(9) The following five cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount augmented through re-appropriation order was less than the actual expenditure that resulted in excess expenditure incurred, which indicates that re-appropriation order issued by the Finance Department was not prepared appropriately.

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 7,867.50 R 2,071.86	9,939.36	10,196.45	(+)257.09	Augmentation of provision through re-appropriation was mainly due to more engagement of contractual staff, payment of enhanced dearness allowance and more receipt of Petrol/Oil & Lubricant (POL) claims offset by saving mainly due to non-filling up of vacant posts, non-conduction of training programme and adoption of economy measures. Reasons for the final excess of ₹257.09 lakh have not been intimated (September 2023).

## Grant No. 20- Contd.

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	213.80	236.03	238.99	(+) 2.96	Augmentation of provision through re-appropriation was mainly due to more engagement of contractual staff, payment of enhanced dearness allowance, filling up of vacant posts and more receipt of claims of Petrol bill offset by saving mainly due to non-receipt of rent, rate, fees & Ex-gratia claims and less receipt of leave travel concession claims. Reasons for the final excess of ₹2.96 lakh have not been intimated (September 2023).
	R	22.23				

## Grant No. 20- 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 (98- Maintenance Charges)	O 15,000.00 R 3,704.30	18,704.30	19,609.82	(+) 905.52	Reasons for augmentation of ₹3,704.30 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023). Reasons for the final excess of ₹905.52 lakh have not been intimated (September 2023).
2217-80-190-98-Karnal Smart City Limited	O .. S 1.00 R 24,498.00	24,499.00	24,500.00	(+) 1.00	Augmentation of provision through re-appropriation was mainly due to more receipt of grant from Government of India. Reasons for the final excess of ₹1 lakh have not been intimated (September 2023).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-197-99-Scheme for Honorarium to the Village Chowkidars	O 13,550.00 R 3,806.10	17,356.10	17,356.15	(+) 0.05	Augmentation of provision through re-appropriation was due to payment of pending wages bills offset by saving due to less receipt of Honorarium claims. Reasons for the final excess of ₹0.05 lakh have not been intimated (September 2023).

(10) In the following case, entire budget provision made through the supplementary grant and later on supplementary grant reduced through re-appropriation on 31 March 2023 by the Finance Department as few expenditure 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
2215-01-001-88-Haryana Engineering Works Portal	O .. S 400.00 R -392.29	7.71	7.71	..	Reasons for surrender of ₹392.29 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023).

**Grant No. 20- Contd.**

(11) In the following cases, the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2023 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained 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 that resulted in excess expenditure 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
2217-80-191-96- Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations	O 95,000.00 S 66,000.00 R -1,56,167.85	4,832.15	71,099.41	(+)66,267.26	Reasons for surrender of ₹1,56,167.85 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023). Reasons for the final excess of ₹66,267.26 lakh have not been intimated (September 2023).

## Grant No. 20- 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 21,800.00 R -25,292.53	1,507.47	2,007.68	(+) 500.21	Reasons for surrender of ₹25,292.53 lakh were not correct and convincing. Convincing reasons have been called for (Fin. & App. A/Cs/ G.No. 20/2022-23/ 252-53 dated 24.05.2023). Reasons for the final excess of ₹500.21 lakh have not been intimated (September 2023).

**Charged Appropriation**

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

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 R -34.44	5.56	5.56	..	Surrender of funds was due to less receipt of bills on account of Court Cases.

**Capital****Voted Grant**

(13) Of the ultimate saving of ₹7,07,000.44 lakh, an amount of ₹2,552.52 lakh remained unsurrendered.

## Grant No. 20- Contd.

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

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 1,500.00 R -1,500.00	..	..	..	Surrender of entire provision was due to non-finalization of process for construction of Fire building.
4215-01-800-96-Performance Linked Outlay (PLO) for Public Health Engineering Department (PUH-PLO-CAP)	O 45,000.00 R -45,000.00	..	..	..	Reasons for surrender of entire provision have not been intimated (September 2023).
4217-60-001-98-Performance Linked Outlay (PLO) of DLB Director Urban Local Bodies (CAP)	O 1,50,000.00 R -1,50,000.00	..	..	..	Surrender of entire provision was due to non-receipt of demand for grant under the scheme.
4217-60-051-87-Grant-in-aid to Municipality on the Recommendation of State Finance Commission (Unauthorised Scheme)	O 72,000.00 R -37,900.00	34,100.00	34,100.00	..	Surrender of funds was due to less receipt of demand for grant under the scheme.



## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4217-60-051-88- Performance Linked Outlay (PLO) of Town and Country Planning Department (TCP-PLO- CAP)	O 1,05,502.00 R -1,05,502.00	..	..	..	Surrender of entire provision was due to incurring of expenditure from Infrastructure Development Fund.
4217-60-051-89-Mangal Nagar Vikas Yojana	O 1,00,000.00 R -75,945.00	24,055.00	24,055.00	..	Surrender of funds was due to less receipt of demand for External Development Charges (EDC) from Haryana Urban Development Authority Act (HUDA).
4217-60-789-99-Grant-in- Aid to Municipalities for SC Component for State Finance Commission Devolution (Unauthorised Scheme)	O 28,000.00 R -12,166.67	15,833.33	15,833.33	..	Surrender of funds was due to less receipt of demand for grant under the scheme.

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101-98- Performance Linked Outlay (PLO) for Development and Panchayat Department (DEV-PLO- CAP)	O 69,000.00 R -69,000.00	..	..	..	Surrender of entire provision was due to non-implementation of the scheme.
4515-51-789-99-Financial Assistance to Panchayati Raj Institutions on the Recommendation of State Finance Commission (SCSP)	O 21,000.00 R -15,750.00	5,250.00	5,250.00	..	Surrender of funds was due to late election of Panchayati Raj Institutions i.e after six months of financial year 2022-23.

(15) Following cases of re-appropriation order issued by Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was less than the actual saving resulted in an amount remained unsundered, which indicates that re-appropriation order issued by the Finance Department were not prepared appropriately.

## Grant No. 20- 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	12,552.00	11,990.03	10,064.87	(-)1,925.16	Surrender of funds was due to delay in arranging rate contract of Ductile iron (DI) pipes through Directorate of Supplies & Disposals (DS&D). Reasons for the final saving of ₹1,925.16 lakh have not been intimated (September 2023).
	R	-561.97				
4215-01-102-93-Rural Water Supply (90-Mahagram Yojana for updation of drinking water supply in village)	O	2,500.00	2,015.19	2,013.66	(-) 1.53	Surrender of funds was due to non-implementation of Mahagram Yojana in nearly 30 percent of the project villages owing to refusal of Panchayats to take scheme/non-availability of land/absence of a water body in the vicinity to receive treated effluent & villages becoming urbanized. Reasons for the final saving of ₹1.53 lakh have not been intimated (September 2023).
	R	-484.81				

## Grant No. 20- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-93-Rural Water Supply (93-NABARD)	O	20,000.00	12,821.56	11,944.46	(-) 877.10	Surrender of funds was mainly due to marginalization of the scheme due to non-availability of land for construction of Sewerage Treatment Plants and delay in the commencement of work owing to long drawn process of purchasing of land through E-Bhoomi. Reasons for the final saving of ₹877.10 lakh have not been intimated (September 2023).
	R	-7,178.44				
4215-01-102-93-Rural Water Supply (94-Augmentation Water Supply)	O	12,400.00	9,594.23	7,944.12	(-)1,650.11	Surrender of funds was due to execution of ongoing work under Jal Jeevan Mission. Reasons for the final saving of ₹1,650.11 lakh have not been intimated (September 2023).
	R	-2,805.77				

## Grant No. 20- Contd.

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) Renamed Jal Jeevan Mission (JJM)- WQMS]	O	1,500.00	599.66	598.11	(-) 1.55	Surrender of funds was due to incurring of expenditure through the Public Financial Management System (PFMS). Reasons for the final saving of ₹1.55 lakh have not been intimated (September 2023).
	R	-900.34				
4215-01-102-98- Accelerated Rural Water Supply [94-NRDWP (Support Activities) Renamed Jal Jeevan Mission (JJM)- Support Activities]	O	4,000.00	1,578.66	1,577.49	(-) 1.17	Surrender of funds was due to incurring of expenditure through the Public Financial Management System (PFMS). Reasons for the final saving of ₹1.17 lakh have not been intimated (September 2023).
	R	-2,421.34				
4215-01-789-98-Water Supply to Scheduled Caste dominated habitation in Rural Area	O	750.00	61.12	24.73	(-) 36.39	Surrender of funds was due to achievement of target through different scheme. Reasons for the final saving of ₹36.39 lakh have not been intimated (September 2023).
	R	-688.88				

## Grant No. 20- Contd.

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	500.00	251.06	178.98	(-) 72.08	Surrender of funds was due to non-acquiring of land owing to reluctance by land owners. Reasons for the final saving of ₹72.08 lakh have not been intimated (September 2023).
	R	-248.94				
4215-01-800-99-Institutional Strengthening of Public Health Engineering Department	O	2,200.00	813.88	788.58	(-) 25.30	Surrender of funds was due to non-clearance of bills. Reasons for the final saving of ₹25.30 lakh have not been intimated (September 2023).
	R	-1,386.12				
4215-02-101-94-Sewerage and Sanitation-	O	17,000.00	13,176.92	11,412.74	(-)1,764.18	Surrender of funds was due to non-participation of agencies in tenders for upgradation of Sewage Treatment Plants (STPs) . Reasons for the final saving of ₹1,764.18 lakh have not been intimated (September 2023).
	R	-3,823.08				

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-02-102-98-Rural Sanitation (97-Mahagram Yojana for providing Sewerage System in Village)	O 5,000.00 R -919.35	4,080.65	3,776.83	(-) 303.82	Surrender of funds was due to reduction in number of eligible villages by 47 under the Mahagram Yojana and slow process of sewerage laying system. Reasons for the final saving of ₹303.82 lakh have not been intimated (September 2023).
4515-51-101-97-Haryana Gramin Vikas Yojana (HGVY)	O 50,000.00 R -40,117.72	9,882.28	9,867.78	(-) 14.50	Surrender of funds was due to non-finalization of some work outlay. Reasons for the final saving of ₹14.50 lakh have not been intimated (September 2023).

## Grant No. 20- 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 4,000.00 R -701.71	3,298.29	3,013.41	(-)284.88	Surrender of funds was due to delay in arranging rate contract by Directorate of Supplies & Disposals (DS&D) and delay in estimate & DNIT of work owing to newly launched Haryana Engineering Works Portal. Reasons for the final saving of ₹284.88 lakh have not been intimated (September 2023).

(16) The following cases of re-appropriation order issued by the Finance Department on 31 March 2023, in which amount surrendered through re-appropriation order was more than the actual saving resulted in excess expenditure incurred which indicate that re-appropriation order by the Finance Department were not prepared appropriately.



## Grant No. 20- Contd.

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 -771.23	728.77	776.87	(+) 48.10	Surrender of funds was due to non-participation of agencies in tenders for upgradation of Sewage Treatment Plants (STPs) . Reasons for the final excess of ₹48.10 lakh have not been intimated (September 2023).
4215-01-102-86-Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage works	O 4,500.00 R -4,039.37	460.63	465.93	(+) 5.30	Surrender of funds was due to less expenditure on account of orders passed by Hon'ble Court. Reasons for the final excess of ₹5.30 lakh have not been intimated (September 2023).
4215-01-102-98-Accelerated Rural Water Supply (99-Coverage Central Renamed Jal Jeevan Mission )	O 86,000.00 R -42,040.97	43,959.03	46,702.60	(+)2,743.57	Surrender of funds was due to incurring of expenditure through the Public Financial Management System (PFMS). Reasons for the final excess of ₹2,743.57 lakh have not been intimated (September 2023).

## Grant No. 20- 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	3,600.00	1,932.45	2,418.30	(+) 485.85	Surrender of funds was due to execution of ongoing work under Jal Jeevan Mission. Reasons for the final excess of ₹485.85 lakh have not been intimated (September 2023).
	R	-1,667.55				
4215-01-789-97-Special Component Plan for Scheduled Castes under NABARD	O	5,000.00	2,866.21	2,996.10	(+) 129.89	Surrender of funds was mainly due to marginalization of the scheme due to non-availability of land for construction of Sewerage Treatment Plants and delay in the commencement of work owing to long drawn process of purchasing of land through E-Bhoomi. Reasons for the final excess of ₹129.89 lakh have not been intimated (September 2023).
	R	-2,133.79				

## Grant No. 20- 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	213.73	251.53	(+) 37.80	Surrender of funds was due to delay in arranging rate contract of Ductile Iron (DI) pipes through Directorate of Supplies & Disposals (DS&D). Reasons for the final excess of ₹37.80 lakh have not been intimated (September 2023).
	R	-116.27				
4215-02-789-99-Sewerage Facilities to SC dominated habitation in Urban Areas	O	1,500.00	790.27	953.54	(+) 163.27	Surrender of funds was due to non-participation of agencies in tenders for upgradation of Sewage Treatment Plants (STPs) . Reasons for the final excess of ₹163.27 lakh have not been intimated (September 2023).
	R	-709.73				

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-101-96-Financial Assistance to Panchayati Raj Institutions on the Recommendation of State Finance Commission	O 82,000.00 R -61,500.00	20,500.00	20,520.39	(+) 20.39	Surrender of funds was due to late election of Panchayati Raj Institutions i.e after six months of Financial Year 2022-23. Reasons for the final excess of ₹20.39 lakh have not been intimated (September 2023).
4515-51-101-99-Deenbandhu Haryana Gram Uday Yojana	O 20,000.00 R -17,206.51	2,793.49	3,471.41	(+) 677.92	Surrender of funds was due to less receipt of grant from National Bank for Agriculture and Rural Development (NABARD). Reasons for the final excess of ₹677.92 lakh have not been intimated (September 2023).

## Grant No. 20- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4515-51-103-99-Irrigation Efficiency Scheme under NABARD for development works renamed as Vidhayak Adarsh Gram Yojana (VAGY)	O 18,020.00 R -16,410.08	1,609.92	1,617.48	(+) 7.56	Surrender of funds was due to non-receipt of estimates from the concerned MLAs. Reasons for the final excess of ₹7.56 lakh have not been intimated (September 2023).

(17) The following case of re-appropriation order issued by the Finance Department on 31 March 2023, in which original budget provision was surrendered and expenditure was made without sufficient budget provision, which indicate that re-appropriation order issued by the Finance Department were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-98-Accelerated Rural Water Supply [91-NRDWP (National Water Quality Sub Mission on Arsenic and Fluoride)]	O 100.00 R -100.00	..	85.60	(+) 85.60	Surrender of funds was due to incurring of expenditure through the Public Financial Management System (PFMS). Reasons for incurring expenditure of ₹85.60 lakh without provision of funds have not been intimated (September 2023).

**Grant No. 20- Concl'd.**

(18) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6217-60-191- 97-Loans to Municipalities	O      1.00 R      188.73	189.73	189.73	..	Augmentation of provision through re-appropriation was due to more receipt of demand for funds from the Municipalities.
6217-60-191- 99-Loans to urban bodies for convergence share under AMRUT scheme	O      1.00 R    17,061.00	17,062.00	17,062.00	..	Augmentation of provision through re-appropriation was due to more receipt of demand for funds under the AMRUT scheme.

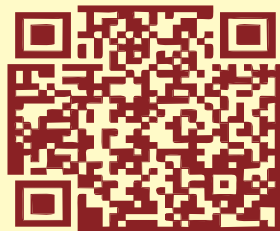
## APPENDIX

(Referred to on Page ix)						
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/ Excise and Taxation	5,16,00,00	0	1,37,38,49	0	(-)3,78,61,51	0
10-Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment	4,23,70,00	0	1,41,36,81	0	(-)2,82,33,19	0
11-Food and Supplies/ Co-operation	5,00,00,00	1,65,00,00,00	1,68,05,48	1,11,33,80,64	(-)3,31,94,52	(-)53,66,19,36
17-Buildings and Roads/ Transport/ Civil Aviation	2,25,00	2,10,00,00	25,00	1,52,87,74	(-)2,00,00	(-)57,12,26
20-Urban Development (Town and Country Planning/ Urban Estates)/ Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development/ Development and Panchayats)/ Public Health Engineering	22,00,00	0	32	0	(-)21,99,68	0
<b>Total</b>	<b>14,63,95,00</b>	<b>1,67,10,00,00</b>	<b>4,47,06,10</b>	<b>1,12,86,68,38</b>	<b>(-)10,16,88,90</b>	<b>(-)54,23,31,62</b>





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