



सत्यमेव जयते

Appropriation Accounts 2020-21



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Haryana

Appropriation Accounts

2020-21

Government of Haryana

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2020-21 presents the accounts of sums expended in the year ended 31 March 2021 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	89,23,33	0	67,80,72
Charged	83,20	0	54,39
2 . Governor and Council of Ministers-			
Voted	1,67,49,00	0	1,13,09,65
Charged	23,09,34	0	14,54,42
3 . General Administration-			
Voted	4,95,46,59	15,10,01	3,61,87,69
Charged	42,92,00	0	24,42,63
4 . Revenue-			
Voted	16,93,75,29	2,15,00,00	15,56,12,05
5 . Excise and Taxation-			
Voted	2,99,05,98	20,00,00	2,66,06,73
6 . Finance-			
Voted	1,03,88,63,59	10,00	1,01,78,11,62
Charged	1,83,04,58,20	0	1,71,14,67,35
7 . Planning and Statistics-			
Voted	45,73,30	3,09,00,00	35,71,09
8 . Buildings and Roads-			
Voted	11,96,84,52	24,77,69,00	10,89,88,90
Charged	5,00	50,00,00	
9 . Education-			
Voted	1,72,70,83,20	16,00,00,00	1,33,13,41,50
10 . Technical Education-			
Voted	7,39,08,65	16,00,00	5,62,31,07
11 . Sports and Youth Welfare-			
Voted	3,01,17,10	1,30,00,00	1,21,19,78
12 . Art and Culture-			
Voted	1,33,10,63	15,00,00	22,83,75
13 . Health-			
Voted	63,09,84,80	12,85,00,00	50,80,95,40
Charged	25,00	0	9,65

Accounts

Expenditure-		Saving		Excess	
Capital	Revenue	Capital	(Actual excess)		Capital
5	6	7	Revenue	8	9
(₹ in thousand)					
0	21,42,61	0	0	0	0
0	28,81	0	0	0	0
0	54,39,35	0	0	0	0
0	8,54,92	0	0	0	0
10,00,00	1,33,58,90	5,10,01	0	0	0
0	18,49,37	0	0	0	0
1,33,43,52	1,37,63,24	81,56,48	0	0	0
4,63,33	32,99,25	15,36,67	0	0	0
0	2,10,51,97	10,00	0	0	0
0	11,89,90,85	0	0	0	0
1,08,51,56	10,02,21	2,00,48,44	0	0	0
15,82,60,23	1,06,95,62	8,95,08,77	0	0	0
38,08,13	5,00	11,91,87	0	0	0
2,83,78,16	39,57,41,70	13,16,21,84	0	0	0
14,63,95	1,76,77,58	1,36,05	0	0	0
89,97,01	1,79,97,32	40,02,99	0	0	0
150000	1,10,26,88	0	0	0	0
7,68,28,83	12,28,89,40	5,16,71,17	0	0	0
0	15,35	0	0	0	0

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	(₹ in thousand)		
14 . Urban Development- Voted	1,22,90,60	14,50,00,00	69,84,19
15 . Local Government- Voted	73,14,13,57	5,00,00	35,48,30,59
16 . Labour- Voted	61,86,24	5,10,10	54,21,47
17 . Employment- Voted	6,60,85,67	6,34,00	4,17,82,71
18 . Industrial Training- Voted	8,13,86,45	1,24,11,00	4,63,18,29
19 . Welfare of SCs and BCs- Voted	5,15,49,34	5,70,20	3,76,00,79
20 . Social Security and Welfare- Voted	78,47,03,35	33,92,00	77,02,37,37
21 . Women and Child Development- Voted	15,15,34,17	1,72,02,01	11,52,57,72
22 . Welfare of Ex-Servicemen- Voted	1,64,10,24	0	1,32,40,06
23 . Food and Supplies- Voted	10,14,54,20	1,60,02,55,41	6,16,43,41
<i>Charged</i>	<i>40,00</i>	<i>0</i>	<i>16,74</i>
24 . Irrigation- Voted	26,54,67,98	21,55,87,00	15,21,66,80
<i>Charged</i>	<i>0</i>	<i>1,50,00,00</i>	<i>0</i>
25 . Industries- Voted	2,88,63,53	14,51,00	2,18,92,61
<i>Charged</i>	<i>1,00</i>	<i>0</i>	<i>0</i>
26 . Mines and Geology- Voted	1,39,62,00	0	1,14,70,98

Accounts - Contd.

<u>ture</u>	<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess)	
5	6	7	Revenue	Capital
5	6	7	8	9
(₹ in thousand)				
5,64,29,17	53,06,41	8,85,70,83	0	0
0	37,65,82,98	5,00,00	0	0
5,00,66	7,64,77	9,44	0	0
4,71,48	2,43,02,96	1,62,52	0	0
65,11,97	3,50,68,16	58,99,03	0	0
48,00	1,39,48,55	5,22,20	0	0
7,37,38	1,44,65,98	26,54,62	0	0
57,17,25	3,62,76,45	1,14,84,76	0	0
0	31,70,18	0	0	0
1,31,52,67,65	3,98,10,79	28,49,87,76		
0	23,26	0	0	0
13,27,44,84	11,33,01,18	8,28,42,16	0	0
33,19,62	0	1,16,80,38	0	
4,58,58	69,70,92	9,92,42	0	0
0	1,00	0	0	0
0	24,91,02	0	0	0

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
(₹ in thousand)			
27 . Agriculture-			
Voted	40,42,84,60	10,00,01	23,48,07,86
Charged	8,00	0	2,22
28 . Animal Husbandry & Dairy Development-			
Voted	11,56,16,11	20,00,00	8,65,06,99
Charged	25,00	0	9,01
29 . Fisheries-			
Voted	1,22,42,00	0	66,32,27
30 . Forest and Wild Life-			
Voted	5,48,49,57	0	4,81,72,79
Charged	70,00	0	37,31
31 . Ecology and Environment-			
Voted	12,64,30	0	9,17,12
32 . Rural and Community Development-			
Voted	68,95,30,20	3,27,00,00	44,84,00,56
Charged	40,00	0	4,08
33 . Co-operation-			
Voted	5,06,89,30	1,72,49,60	3,40,53,73
Charged	5,00	0	3,79
34 . Transport-			
Voted	21,92,72,23	4,26,01,00	17,03,04,78
35 . Tourism-			
Voted	29,01,10	65,15,62	50,93,74
36 . Home-			
Voted	54,46,75,71	2,55,01,00	46,44,53,70
Charged	70,00		37,87
37 . Elections-			
Voted	88,91,21	0	59,14,98
38 . Public Health and Water Supply-			
Voted	24,77,93,61	19,82,76,00	22,30,00,92
39 . Information and Publicity-			
Voted	2,06,34,00	90,01,00	1,32,80,77
40 . Energy and Power-			
Voted	77,07,31,00	7,85,85,20	58,10,97,90

Accounts - Contd.

<u>ture</u>	<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess)	
5	6	7	Revenue	Capital
5	6	7	8	9
(₹ in thousand)				
1,77,28	16,94,76,74	8,22,73		
0	5,78	0	0	0
10,00,00	2,91,09,12	10,00,00	0	0
0	15,99	0	0	0
0	56,09,73	0	0	0
0	66,76,78	0	0	0
0	32,69	0	0	0
0	3,47,18	0	0	0
97,05,63	24,11,29,64	2,29,94,37	0	0
0	35,92	0	0	0
5,980,00	1,66,35,57	1,12,69,60	0	0
0	1,21	0	0	0
2,01,30,85	4,89,67,45	2,24,70,15		0
28,27,59	0	36,88,03	21,92,64	0
			(21,92,63.603)	
1,60,37,28	8,02,22,01	94,63,72	0	0
0	32,13	0	0	0
0	29,76,23	0	0	0
9,49,22,40	2,47,92,69	10,33,53,60	0	0
80,00,00	73,53,23	10,01,00	0	0
5,50,09,18	18,96,33,10	2,35,76,02	0	0

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	(₹ in thousand)		
41 . Electronic and IT- Voted	1,03,46,20	0	71,85,53
42 . Administration of Justice- Voted	9,92,82,66	1,50,00,00	6,45,78,32
<i>Charged</i>	<i>1,76,30,00</i>	<i>0</i>	<i>1,48,91,72</i>
43 . Prisons- Voted	3,02,93,00	1,20,00,00	2,41,33,98
44 . Printing and Stationery- Voted	36,26,97	2,00,00	23,78,22
<i>Charged</i>	<i>41,50</i>	<i>0</i>	<i>0</i>
Public Debt- <i>Charged</i>	<i>0</i>	<i>3,36,64,40,67</i>	<i>0</i>
45 . Loans and Advances by State Government- Voted	0	12,12,51,63	0
47 Appropriation to Contingency Fund- Voted	0	8,00,00,00	0
Total			
Voted	9,51,12,57,09	3,24,76,82,79	7,33,67,01,10
<i>Charged</i>	<i>1,85,51,03,24</i>	<i>3,38,64,40,67</i>	<i>1,73,04,31,18</i>
Grand Total	11,36,63,60,33	6,63,41,23,46	9,06,71,32,28

Accounts - Contd.

ture	Saving		Excess	
Capital	Revenue	Capital	(Actual excess)	
5	6	7	Revenue	Capital
5	6	7	8	9
(₹ in thousand)				
0	31,60,67	0	0	0
30,57,81	3,47,04,34	1,19,42,19	0	0
0	27,38,28	0	0	0
74,85,59	61,59,02	45,14,41	0	0
12,50	12,48,75	1,87,50	0	0
0	41,50	0	0	0
2,94,97,60,03	0	41,66,80,64	0	0
9,25,70,02	0	2,86,81,61	0	0
8,00,00,00	0	0	0	0
2,21,68,89,70	2,17,67,48,63	1,03,07,93,09	21,92,64	0
2,95,68,87,78	12,46,72,06	42,95,52,89	(21,92,63.603)	0
5,17,37,77,48	2,30,14,20,69	1,46,03,45,98	21,92,64	0

Summary of Appropriation Accounts -Contd.

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

The excess over the following voted grant require regularisation:-

Revenue Portion

35-Tourism

		Total Grant or appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	25,51,10	29,01,10	50,93,74	(+) 21,92,64 (21,92,63.603)
Supplementary	3,50,00			

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 2020-21 and that shown in the Finance Accounts for the year is indicated below:-

	<u>Charged</u>		<u>Voted</u>	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
Total expenditure according to Appropriation Accounts	1,73,04,31,18	2,95,68,87,78	7,33,67,01,10	2,21,68,89,70
<i>Deduct:-</i>				
Total of recoveries	0	0	7,24,72,43	1,46,44,76,99
Net total expenditure as shown in Statement No.11 of the Finance Accounts	1,73,04,31,18	2,95,68,87,78	7,26,42,28,67	75,24,12,71

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

Certificate of the Comptroller and Auditor General of India

This Compilation containing the Appropriation Accounts of the Government of Haryana for the year ending 31 March 2021 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position alongwith the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Haryana and the statements received from the Reserve Bank of India.

The treasuries, offices and/or departments functioning under the control of the Government of Haryana are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E), Haryana. The Audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit), Haryana in accordance with 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. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit 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 disclosure in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2021 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test 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 2021.



(Girish Chandra Murmu)

Date: 28 FEB 2022

Place: New Delhi

Comptroller and Auditor General of India

Grant No. 1- VIDHAN SABHA

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

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	87,88,21	89,23,33	67,80,72	(-) 21,42,61
Supplementary	1,35,12			

Amount surrendered during the year

(March 2021)

21,42,61

Charged

<i>Original</i>	83,20	83,20	54,39	(-) 28,81
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2021)

28,81

*Notes and comments :***Voted Grant**

(1) In view of overall saving of ₹ 21,42.61 lakh, the supplementary grant of ₹ 1,35.12 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-103-97- Performance Linked Outlay (PLO) of HVS Haryana Vidhan Sabha (HVS-PLO- REV)	O 8,22.20 R -8,22.20	..	..	..	Surrender of funds was due to non-receipt of demand from the department.

Grant No. 1- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-103- 99- Establishment (98- Establishment Expenses)	O	55,26.00	46,75.18	46,75.18	..	Surrender of funds was mainly due to non-appointment of new staff, less touring by the Hon'ble Members, less purchase of office items and non-purchase of new official vehicle partly offset by excess expenditure due to more receipt of bills of Chronic disease/indoor medical bills.
	R	-8,50.82				

Defective Budgeting

(3) A case of Defective Budgeting where supplementary grant was obtained unnecessary and reduced through re-appropriation is discussed below:-

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101- 99- Establishment	O	24,40.00	21,05.54	21,05.54	..	Surrender of funds was due to allocation of less Discretionary Grant to Hon'ble Speaker, Deputy Speaker and MLAs in view of the unprecedented misery inflicted by the Covid-19 Pandemic.
	S	1,35.12				
	R	-4,69.58				

Grant No. 1- Concl.

Charged Appropriation

(4) Saving occurred mainly as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2011-02-101-99- Establishment	<i>O</i> 73.20 <i>R</i> -18.81	54.39	54.39	..	Surrender of funds was due to less touring by the Hon'ble Speaker & Deputy Speaker and donation given in Corona Relief Fund (Income Tax Free).
2011-02-103-97- Performance Linked Outlay (PLO) of HVS Haryana Vidhan Sabha (HVS-PLO-REV)	<i>O</i> 10.00 <i>R</i> -10.00	..	..	..	Surrender of funds was due to non-receipt of demand from the department under the scheme.

Grant No. 2 - GOVERNOR AND COUNCIL OF MINISTERS

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,61,49,00	1,67,49,00	1,13,09,65	(-) 54,39,35
Supplementary	6,00,00			

Amount surrendered during the year

(March 2021)

54,87,03

Charged

<i>Original</i>	23,09,34	23,09,34	14,54,42	(-) 8,54,92
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2021)

8,54,03

Notes and comments :

Voted Grant

(1) Against the available saving of ₹ 54,39.35 lakh, surrender of ₹ 54,87.03 lakh on 31 March 2021 proved unrealistic.

(2) In view of overall saving of ₹ 54,39.35 lakh, the supplementary grant of ₹ 600 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2013-51-101- Salary of Minister and Deputy Ministers (51-Na)	O 2,35.00 R -65.88	1,69.12	1,69.12	..	Surrender of funds was mainly due to short strength of Ministers during the year.

Grant No. 2- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2013-51-105- Discretionary grant by Ministers (51-Na)	O	1,28,50.00	72,17.32	72,17.32	..	Surrender of funds was mainly due to unprecedented misery inflicted by the Covid- 19 Pandemic and non indication of new Ministers in Government.
	R	-56,32.68				
2013-51-108- Tour Expenses (51-Na)	O	1,10.00	67.22	67.22	..	Surrender of funds was due to less touring by the Ministers.
	R	-42.78				
2013-51-800- 98- Maintenance of Vehicle and running of Ministers Car Section	O	13,16.00	9,03.44	9,03.44	..	Surrender of funds was mainly due to less purchase of new cars, less journey performed by ministers, non- preparation of leave travel concession bills and receipt of only one case for financial assistance under ex- gratia.
	R	-4,12.56				

Defective Budgeting

(4) A case of defective reappropriation order issued by the Finance Department discussed below. In view of excess of ₹ 47.67 lakh, the supplementary provision of ₹ 600 lakh and re-appropriation order of ₹ 6,76.05 lakh proved inadequate.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2013-51-800- 99- Maintenance of the Ministers residences / offices	O	15,73.00	28,96.72	28,96.72	(+) 47.67	The provision was augmented through re- appropriation due to cover excess expenditure on maintenance of Chief Minister and Ministers residences and offices.
	S	6,00.00				
	R	6,76.05				

Grant No. 2- Contd.

Charged Appropriation

(5) Saving occurred mainly under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2012-03-090-97- Performance Linked Outlay (PLO) of RJB Haryana Raj Bhawan (RJB-PLO-REV)	<i>O</i> 5,03.84 <i>R</i> -5,03.84	..	..	..	Surrender of funds was due to non receipt of demand from the department under the scheme.
2012-03-090-99-Secretariat Staff of the Governor (98- Establishment Expenses)	<i>O</i> 7,34.00 <i>R</i> -32.62	7,01.38	7,09.95	(+) 8.57	Surrender of funds was due to less touring and economy in expenditure on computerisation & motor vehicle due to Covid-19 Pandemic, receipt of less medical re-imburement and ex-gratia claims. Reasons for the final excess of ₹ 8.57 lakh have not been intimated (August 2021).
2012-03-101-99-Salary of Governor	<i>O</i> 42.00 <i>R</i> -10.50	31.50	31.50	..	Surrender of funds was due to drawn of 30 per cent less salary by the Hon'ble Governor due to Covid-19 Pandemic.
2012-03-102-99-Discretionary Grant	<i>O</i> 6,00.00 <i>R</i> -2,04.35	3,95.65	3,95.65	..	Funds of ₹ 2,04.35 lakh was surrendered voluntarily by the Hon'ble Governor, Haryana due to Covid-19 Pandemic.

Grant No. 2- Concl'd.

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> 3,21.00 <i>R</i> -76.41	2,44.59	2,35.14	(-) 9.45	Surrender of funds was mainly due to non-filling up of regular posts, less touring due to Covid-19 Pandemic, ceiling on expenditure as prescribed by Government of India and less receipt of medical claims. Reasons for the final saving of ₹ 9.45 lakh have not been intimated (August 2021).
2012-03-108-99-Travelling Expenses	<i>O</i> 17.00 <i>R</i> -13.89	3.11	3.11	..	Surrender of funds was due to imposition of ceiling on budget prescribed by Government of India.

Grant No. 3 - GENERAL ADMINISTRATION

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,25,84,56	4,95,46,59	3,61,87,69	(-) 1,33,58,90
Supplementary	69,62,03			

Amount surrendered during the year

(March 2021)

1,33,79,66

Charged

Original	42,92,00	42,92,00	24,42,63	(-) 18,49,37
Supplementary	..			

Amount surrendered during the year

(March 2021)

18,49,37

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	15,10,00	15,10,01	10,00,00	(-) 5,10,01
Supplementary	1			

Amount surrendered during the year

(March 2021)

5,10,01

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹1,33,58.90 lakh surrender of ₹ 1,33,79.66 lakh on 31 March 2021 proved unrealistic.

(2) In view of overall saving of ₹ 1,33,58.90 lakh, the supplementary grant of ₹ 69,62.03 lakh obtained in August 2020 and March 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 3 - Contd.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-89- Establishment of Department of Foreign Cooperation	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non implementation of scheme.
2052-51-090-91- Implementation of Recommendati on of Haryana Governance Reform Authority (HGRA) by Chief Secretary	O 50.00 R -50.00	..	..	..	Surrender of funds was due to adoption of economic measures.
2052-51-090-95- Law Department-98- Establishment Expenses.	O 8,01.00 R -84.92	7,16.08	7,16.08	..	Surrender of funds was mainly due to non filling up of vacant posts, less payment of dearness allowance, less engagement of contractual staff and less claims received of leave travel concession.
2052-51-090-96- Maintenance of V.I.P's Aircraft	O 11,84.60 R -3,59.94	8,24.66	8,24.66	..	Surrender of funds was mainly due to non filling up of vacant posts, adopting economy measures, less payment to contractual staff and less journey performed by the officers/officials due to Covid-19.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-97- Home Department	O 7,05.00 R -1,40.89	5,64.11	5,64.11	..	Surrender of funds was mainly due to non filling up of vacant posts and less claims received of leave travel concession.
2052-51-090-98- Finance Department	O 12,78.00 R -2,45.85	10,32.15	10,32.15	..	Surrender of funds was mainly due to non filling up of vacant posts and less claims received of leave travel concession.
2062-51-104-99- Srengthening of Planning Machinery- (98- Establishment Expenses)	O 43,28.00 R -4,57.45	38,70.55	38,70.36	(-) 0.19	Reasons for the surrendered to transfer/repatriate of staff who posted on deputation and due to less claims of medical reimbursement.
2070-51-003-98- Haryana Institute of Public Adminstration (98- Establishment Expenses)	O 77,56.40 R -38,85.70	38,70.70	38,70.70	..	Surrender of funds was mainly due to adoption of economy measures and non implementaion of scheme.
2070-51-105-93- Haryana State Administrative Tribunal	O 2,16.04 R -1,85.89	30.15	30.15	..	Surrender of funds was mainly due to non appointment of Members of Tribunal and non renovation of office premises in Horticulture Bhawan in Sector-21, Panchkula.

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 77.20 R -49.10	28.10	28.10	..	Surrender of funds was mainly due to non appointment Claim Commissioner, non receipt of administrative approval of renovation of office of Claim Commissioner and less enagement of contractual staff.
2070-51-105-98- Lok Ayukt in the Haryana State- (98- Establishment)	O 5,40.00 R -2,21.80	3,18.20	3,18.20	..	Surrender of funds was mainly due to non filling up of vacant posts, less enagement of contractual staff, less claims received of leave travel concession and non hiring of independent advocates for defending court cases.
2070-51-115-81- State Guest House Chankya Puri New Delhi	O 1,21.80 R -41.28	80.52	80.52	..	Surrender of funds was mainly due to less functions organized during Covid-19, non filling up of vacant posts and no claims received for leave travel concession & ex-gratia.
2070-51-115-82- New Sectt. Canteen Sector- 17, Chandigarh	O 3,73.30 R -1,10.16	2,63.14	2,63.14	..	Surrender of funds was mainly due to less functions organized during Covid-19 and non filling up of vacant posts.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-88 Expenditure on running Shakti Bhawan Canteen Panchkula	O 1,24.80 R -22.73	1,02.07	1,02.21	(+) 0.14	Surrender of funds was mainly due to less less claims received of ex-gratia, less functions organized due to Covid-19, non filling up of vacant posts, less medical reimbursement and less purchase of office items.
2070-51-115-92 Expenditure on running Vidhan Sabha Canteen	O 1,68.20 R -38.31	1,29.89	1,29.89	..	Surrender of funds was mainly due to less functions organized due to Covid-19, non filling up of vacant posts, less receipt of ex-gratia claims and non appointment of daily wages staff.
2070-51-115-93 Expenditure on running of Civil Secretariat Canteen	O 4,63.00 R -1,06.30	3,56.70	3,56.70	..	Surrender of funds was mainly due to non filling up of vacant posts, less functions organized due to Covid-19 and less receipts of leave travel concession claims.
2070-51-115-94 Hospitality Organisation	O 1,39.50 R -30.48	1,09.02	1,09.02	..	Surrender of funds was mainly due to non filling of vacant posts, less claims receipt of medical reimbursement, leave travel concession claims offset excess expenditure on more repairs of Govt. vehicles and purchase of more computer items.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-51-115-96- Expenditure on running of Cafeteria in Haryana Bhawan, Delhi-	O 3,21.50 R -86.79	2,34.71	2,34.71	..	Surrender of funds was mainly due to less functions organized due to Covid-19, non filling of vacant posts of daily wages staff and less receipt of ex-gratia & leave travel concession claims.
2070-51-115-99- Haryana Niwas Sec-3, CHD	O 7,67.80 R -1,53.34	6,14.46	6,14.64	(+) 0.18	Surrender of funds was mainly due to less functions organized due to Covid-19, non filling up of vacant posts, less purchase of office items and less payment of electricity bills.
2070-51-800-93- Haryana Right to Service Commission	O 2,93.30 R -1,90.48	1,02.82	1,02.82	..	Surrender of funds was mainly due to less payment to contractual staff due to retirement of Commissioner, non appointment of Commissioner and less receipts of leave travel concession claims.
2070-51-800-96- State Information Commission Haryana. (98- Establishment Expenses)	O 10,26.00 R -2,89.27	7,36.73	7,36.73	..	Surrender of funds was mainly due to non filling up of vacant posts of three SICs and Secretary, ban on purchase of new vehicles and leave travel concession, adoption of economy measures policy and less expenses incurred on petrol, oil and lubricants.

Grant No. 3 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2251-51-090-99- Civil Secretariat	O 8,91.00 R -1,28.43	7,62.57	7,62.57	..	Surrender of funds was mainly due to non filling up of vacant posts, less receipts of leave travel concession claims and less purchase of office items.
3451-51-090-99- Civil Secretariat	O 5,94.00 R -1,47.45	4,46.55	4,46.55	..	Surrender of funds was mainly due to non filling up of vacant posts, less receipts of leave travel concession claims 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
3451-51-090-97- State Finance Commission	O .. S 0.01 R 49.99	50.00	50.00	..	Re-appropriation of funds was due to implementation of 6th State Finance Commission in the State of Haryana.

Defective Budgeting

(5) In the following case where the supplementary grant has been obtained injudicious and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepered appropriately.

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 3,16.00 S 10.00 R -78.08	2,47.92	2,47.92	..	Surrender of funds was mainly due to non filling up of vacant posts, less claims received of leave travel concession, less payment of hospitality due to Covid-19, less purchase of office items and less touring of officials due to Covid-19.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2051-51-103-99- Establishment	O 73,10.50 S 63,52.02 R -41,79.94	94,82.58	94,82.58	..	Surrender of funds was mainly due to non conduction of written exam of Haryana Staff Selection Commission and non filling up of vacant posts of assistant and clerks.
2052-51-090-88- Citizen Resources information Department (Nagrik Sansadhan Suchna Vibhag)	O 1,00.00 S 6,00.00 R -55.94	6,44.06	6,44.06	..	Surrender of funds was mainly due to less payment of contractual staff, less purchase of computer items and office items and non appointing of staff offset excess expenditure on payment for updation of operators for Pariwar Pahchan Patra.

Grant No. 3 - Contd.

(7) Three cases of defective re-appropriation orders issued by Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-99- Chief Secretary- (98- Establishment Expenses)	O 1,08,96.00 R -18,11.52	90,84.48	91,00.03	(+) 15.55	Surrender of funds was mainly due to non filling of vacant posts, less payment of electricity bills and availing less leave travel facility by the officers, officials, less purchase of goods and computer items. Reasons for the final excess of ₹ 15.55 lakh have not been intimated (August 2021).
2070-51-003-96- Training for Senior Officers in Haryana State	O 50.00 R -50.00	..	2.14	(+) 2.14	Surrender of funds was mainly due non conduction of training for the officers/officials due to Covid-19 and no journey performed by the officers/ officials.
2070-51-115-97- Canteen in M.L.A. Hostel	O 4,29.50 R -1,01.27	3,28.23	3,31.00	(+) 2.77	Surrender of funds was mainly due to non filling up of vacant posts, less functions organized due to Covid-19 and less receipts of leave travel concession claims.

Charged Appropriation

(8) Saving occurred as under:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-090-90- Performance Linked Outlay (PLO) for Chief Secretary Office/ Esta- blishment (CSE- PLO-REV)	O 20,45.60 R -20,45.60	..	..	..	Surrender of funds was due to no demand received from the department.

Grant No. 3 - Concl.

Capital**Voted Grant**

(9) Saving occurred mainly as under the following head:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-62	O 5,00.00 Purchase of Land and Construction of Building for Lokayukt R -5,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
4059-01-051-69	O 10.00 Construction of office building for State Vigilance Bureau S 0.01 R -10.01	..	..	..	Reasons for the re-appropriation of fund of ₹ 10.01 lakh have not provided by the State Government and called for (Fin.& Appn. A/cs/ G.No.03/2021-22/ 401-02 dated 25.05.2021).
4059-01-201-97	O 10,00.00 Purchase of Land for State Information commission R -10,00.00	..	..	..	Reasons for the re-appropriation of fund of ₹ 10,00 lakh have not provided by the State Government and called for (Fin.& Appn. A/cs/ G.No.03/2021-22/ 401-02 dated 25.05.2021).

(10) Excess occurred mainly under the following head:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-70	O .. Construction of Office Building of Haryana State Information Commission R 10,00.00	10,00.00	10,00.00	..	Reasons for augmentation of provision through re-appropriation have been called for (Fin.& Appn. A/cs/ G.No.03/ 2021-22/ 401-02 dated 25.05.2021).

Grant No. 4 - REVENUE

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	15,39,56,13	16,93,75,29	15,56,12,05	(-) 1,37,63,24
Supplementary	1,54,19,16			

Amount surrendered during the year

(March 2021)

3,67,76,09

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,15,00,00	2,15,00,00	1,33,43,52	(-) 81,56,48
Supplementary	..			

Amount surrendered during the year

(March 2021)

79,29,50

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 1,37,63.24 lakh, surrender of ₹ 3,67,76.09 lakh on 31 March 2021 proved unrealistic.

(2) In view of overall saving of ₹ 1,37,63.24 lakh, the supplementary grant of ₹ 1,54,19.16 lakh obtained in August 2020 and March 2021 proved excessive.

Grant No. 4- Contd.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-95- Performance Linked Outlay (PLO) for Development of Land Records (DLR-PLO- REV)	O 5,00.00 R -5,00.00	..	0.06	(+) 0.06	Reasons for surrender of entire provision of ₹ 500 lakh have not been intimated (August 2021).
2029-51-103-99- Headquarter Staff	O 5,62.60 R -3,86.63	1,75.97	1,75.97	..	Surrender of funds was mainly due to less appointments of Apprenticeship candidates, engagements of less contractual and professional staff, non filling up of vacant posts, less payment of energy charges bills and receipt of less claims of leave travel concession.
2030-02-101-99- Checking Staff	O 8,00.00 R -1,47.23	6,52.77	6,52.73	(-) 0.04	Surrender of funds was due to non - finalization of work under the scheme.
2030-02-102-99- Checking Staff	O 1,06.00 R -1,06.00	..	96.72	(+) 96.72	Surrender of funds was due to non- implementation of the scheme. Reasons for the final excess of ₹ 96.72 lakh have not been intimated (August 2021).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2052-51-099-96- Setting up of Haryana Tax Tribunal	O	2,75.71	1,53.53	1,53.53	..	Surrender of funds was mainly due to non filling up of vacant posts, engagements of less contractual staff, no increase in dearness allowance, non-finalization of list of eligible employees for honorarium and adoption of economy measures under petrol, oil & lubricants.
	R	-1,22.18				
2053-51-093-98- Provision for law and orders for Deputy Commissioners in the state	O	50.00	..	..	..	Surrender of entire funds was due to receipt of non claim under other charges.
	R	-50.00				
2053-51-101-99- Establishment	O	15,29.18	13,31.71	13,31.71	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of insurance/ repairing old vehicles, receipt of less leave travel concession, medical reimbursement & ex-gratia claims, less appointments of Apprenticeship candidates and less purchase of office items.
	R	-1,97.47				

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 1,00.00 R -1,00.00	..	69.57	(+) 69.57	Surrender of funds was due to non-implementation of the scheme. Reasons for the final excess of ₹ 69.57 lakh have not been intimated (August 2021).
2235-01-202-96- Permanent allotment of Land Scheme	O 36.56 R -23.39	13.17	12.64	(-) 0.53	Surrender of funds was mainly due to non filling up of vacant posts and receipt of non/less Court fee, leave travel concession, interest & ex-gratia claims.
2245-01-101-98- Supply of seeds, fertilizers and agricultural implements	O 6,00.00 R -6,00.00	..	..	..	Surrender of entire funds was due to no drought like situation in the State.
2245-01-102- Drinking Water (51-Na)	O 1,50.00 R -1,50.00	..	..	..	Surrender of entire funds was due to no major drought like situation in the State.
2245-01-104- Supply of Fodder (51-Na)	O 1,00.00 R -1,00.00	..	..	..	Surrender of entire funds was due to no major drought like situation in the State.
2245-01-105- Veterinary Care (51-Na)	O 80.00 R -80.00	..	..	..	Surrender of entire funds was due to receipt of no claim under other charges.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-01-282- Public Health (51-Na)	O 1,00.00 R -1,00.00	..	..	..	Surrender of entire funds was due to receipt of no claim under other charges.
2245-02-101-97- Supply of seeds, fertilizers and agriculture implements	O 50,00.00 R -34,91.90	15,08.10	15,08.10	..	Surrender of funds was due to receipt of less claims of material and supply.
2245-02-101-99- Food & Clothing	O 50.00 R -50.00	..	..	..	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.04/2021-22/186-87 dated 25.05.2021).
2245-02-102- Drinking Water Supply (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.
2245-02-104- Supply of Fodder (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.
2245-02-105- Veterinary care (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire funds was due to non-implementation of the scheme.
2245-02-106- Repairs and restoration of damage roads and bridges (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire funds was due to non-implementation of the scheme.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-110- Assistance for repairs and restoration of damaged water supply drainage and sewerage works (51-Na)	O	50.00	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.
	R	-50.00			
2245-02-111-Ex- gratia payments to bereaved families (51-Na)	O	50.00	6.00	..	Surrender of funds was due to receipt of less claims under the scheme.
	R	-44.00			
2245-02-113- Assistance for repairs/ reconstruction of Houses (51-Na)	O	50.00	2.22	..	Surrender of funds was due to adoption of economy measures under the scheme.
	R	-47.78			
2245-02-114- Assistance to Farmers for purchase of Agricultural inputs (51-Na)	O	50.00	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.
	R	-50.00			
2245-02-116- Assistance to Farmers for repairs of damaged tube - wells, pump sets etc. (51-Na)	O	50.00	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.
	R	-50.00			

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-02-117- Assistance to Farmers for purchase of live stock (51-Na)	O 50.00 R -49.25	0.75	0.75	..	Surrender of funds was due to adoption of economy measures under the scheme.
2245-02-122- Repairs and restoration of damage Irrigation and flood control works (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.
2245-02-193- Assistance to Local bodies and other non- Government Bodies/ Institutions (51-Na)	O 50.00 R -50.00	..	..	..	Surrender of entire funds was due non- implementation of the scheme.
2245-02-282-99- Dewatering Operation	O 9,37.00 R -9,32.08	4.92	5.90	(+) 0.98	Surrender of funds was due to receipt of less claims under the scheme.
2245-02-800- Other expenditure (51-Na)	O 70.00 R -64.98	5.02	5.02	..	Surrender of funds was due to adoption of economy measures under the scheme.
2245-06-101-99- Cash Doles for Earthquake Scheme	O 4,00.00 R -4,00.00	..	..	..	Surrender of entire funds was due to non receipt of claim under the scheme.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-001-99- Headquarter Staff	O 81.15 R -20.02	61.13	61.71	(+) 0.58	Surrender of funds was mainly due to non filling up of vacant posts, non receipt of claims under leave travel concession, medical re-imburement & ex-gratia and less payment of contractual staff.
2245-80-102-97- Mock Excercise	O 23.00 R -23.00	..	..	..	Surrender of entire funds was due to non-implementation of
2245-80-800-96- Cash Doles for Pest Attack / Landslide / Cloud Burst etc.	O 1,00.00 R -71.24	28.76	28.76	..	Surrender of funds was due to receipt of less claims under the scheme.
2245-80-800-98- Relief to fire sufferer	O 4,00.00 R -3,03.76	96.24	96.24	..	Surrender of funds was due to receipt of less claims under the scheme.
2506-51-102-98- Consolidation of Holding	O 12,90.50 R -1,71.29	11,19.21	11,19.21	..	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less leave travel concession claims partly offset by excess expenditure on payment of dearness allowance arrears and engagement of more contractual staff.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2506-51-103-98- Haryana Land Records Modernization Programme (99-Survey/ Resurvey and Updation of Survey and Settlement Records)	O 10,00.00 R -6,82.55	3,17.45	3,17.45	..	Surrender of funds was due to receipt of less bills of office expenses.
2506-51-103-99- National Land Records Modernization Programme (98-Survey/ resurvey and Modern Record Rooms)	O 4,00.00 R -4,00.00	..	..	..	Surrender of entire funds was due non-implementation of the scheme.
2506-51-103-99- National Land Records Modernization Programme (99- Computerization of Land Record)	O 1,60.00 R -1,60.00	..	..	..	Surrender of entire funds was due non-implementation of the scheme.
2705-51-102-99- Grant -in -Aid for Development of Shivalik Area	O 12,00.00 R -9,00.00	3,00.00	3,00.00	..	Surrender of funds was due to receipt of less demand under grant-in-aid.
2705-51-789-98- Grant in Aid for Developnent of Scheduled Castes of Shivalik Area	O 1,80.00 R -1,35.00	45.00	45.00	..	Surrender of funds was due to receipt of less demand under grant-in-aid.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-091-99- Revenue Department	O 6,71.05 R -1,03.49	5,67.56	5,67.56	..	Surrender of funds was mainly due to non filling up of vacant posts and receipt of less medical re-imbursment, leave travel concession & ex-gratia claims.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-800-97- Construction of New Patwar Khana	O 10,00.00 R 14,85.43	24,85.43	24,85.43	..	Augmentation of provision through re-appropriation was due to payment of pending bills and establishment of modern record room.
2245-02-101-98- Supply of Medicines	O 5,00.00 R 1,34,46.00	1,39,46.00	1,39,44.83	(-) 1.17	Augmentation of provision through re-appropriation was due to more supplies of medicines.
2245-80-800-99- Hail Storm/cold wave/ frost Relief	O 35,00.00 R 58,90.47	93,90.47	93,90.47	..	Augmentation of provision through re-appropriation was due to payment of pending bills of compensation.

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2705-51-101-99- Scheme for the integrated Development of Mewat Area	O 20,00.00 R 18,38.18	38,38.18	38,38.18	..	Augmentation of provision through re-appropriation was due to receipt of more demand under grant-in-aid.
2705-51-789-99- Grant in Aid for the Integerated Development of Scheduled Castes of Mewat Area	O 2,00.00 R 1,06.00	3,06.00	3,06.00	..	Augmentation of provision through re-appropriation was due to receipt of more demand under grant-in-aid.
3475-51-201-99- Agrarian Reforms Revenue	O 2,17.15 R 78.78	2,95.93	2,95.93	..	Augmentation of provision through re-appropriation was due to filling up of vacant posts partly offset by saving due to receipt of no ex-gratia and leave trancel concession claims.

Defective Budgeting

(5) In the following case where the supplementary grant has been obtained injudicious and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure was not incurred. Which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-80-001-95- Performance Linked Outlay (PLO) for Revenue (FCR- POL-REV)	O .. S 51,56.77 R -51,56.77	..	..	..	Reasons for surrender of entire provision of ₹ 51,56.77 lakh have not been intimated (August 2021).

Grant No. 4- Contd.

(6) In the following case where the supplementary grant has been obtained excessive and later on a part of supplementary grants reduced through re-appropriation on 31 March 2021 by the Finance Department which indicates that budget estimates were not prepared appropriately below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2245-05-101-99- State and Centre Contribution	O 6,55,00.00 S 1,02,62.39 R -3,31,01.98	4,26,60.41	6,54,66.66	(+)2,28,06.25	Reasons for the surrender of entire provision was not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.04/2021-22/186-87 dated 25.05.2021). Reasons for the final excess of ₹ 2,28,06.25 lakh have not been intimated (August 2021).

(7) Seven cases of defective re-appropriation order issued by Finance Department in which excess amounts was surrender against actual saving is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-96- Headquarters staff Land Records Agriculture Census	O 1,45.00 R -98.86	46.14	55.23	(+) 9.09	Surrender of funds was mainly due to non filling up of vacant posts, non-finalization of list of eligible employees for honorarium, less purchase of office items and no increase in dearness allowance. Reasons for the final excess of ₹ 9.09 lakh have not been intimated (August 2021).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-099-95- Setting up of Trader Welfare Board	O 37,85.59 R -37,55.91	29.68	37.88	(+) 8.20	Surrender of funds was mainly due to receipt of no claim under other charges and less purchase of office items. Reasons for the final excess of ₹ 8.20 lakh was due to sanctioning of excess TA, LTC, Arrear of step up cases and ACP Cases to Class I, II & III etc.
2052-51-099-98- Rehabilitation	O 67.97 R -7.42	60.55	1,35.47	(+) 74.92	Surrender of funds was mainly due to non filling up of vacant posts, receipt of no leave travel concession claim and no increase in percentage of dearness allowance. Reasons for the final excess of ₹ 74.92 lakh have not been intimated (August 2021).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2053-51-093-99- Establishment	O 2,46,42.00 R -33,37.35	2,13,04.65	2,13,06.37	(+) 1.72	Surrender of funds was mainly due to non filling up of vacant posts, engagements of less contractual staff, organized of less functions, less repair works done, less touring by the officers/ officials, adoption of economy measures under petrol, oil & lubricants party offset by excess expenditure on purchase of new insurance and new vehicle and more deployment of daily paid labourers.
2235-01-200-99- Financial Assistance/ gratuitous relief/ compensation for damaged properties due to man made/ natural disaster in rural area	O 1,00.00 R -1,00.00	..	69.57	(+) 69.57	Surrender of funds was due to non-implementation of the scheme. Reasons for the final excess of ₹ 69.57 lakh have not been intimated (August 2021).

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 70.00 R -37.47	32.53	69.34	(+) 36.81	Surrender of funds was due to receipt of less claims under other charges proved injudicious in view of the excess of ₹ 36.81 lakh, reasons for which have not been intimated (August 2021).
2245-80-001-98- District Staff	O 6,70.96 R -5,58.78	1,12.18	1,14.06	(+) 1.88	Surrender of funds was mainly due to non filling up of vacant posts, non receipt of claims under leave travel concession, medical re-imbursment & ex-gratia and less payment of contractual staff.

Grant No. 4- Contd.

(8) Three cases of defective re-appropriation order issued by Finance Department in which less amounts was surrender against actual saving is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2029-51-103-97- Rationalisation of Minor Irrigation Statistics Headquarter staff (98- Establishment Expenses)	O 2,40.00 R -2,08.32	31.68	22.99	(-) 8.69	Surrender of funds was mainly due to non-finalization of list of eligible employees for honorarium, less purchase of office items, non filling up of vacant posts, no purchase of computer items and no increase in dearness allowance. Reasons for the final saving of ₹ 8.69 lakh have not been intimated (August 2021).
2030-02-001-99- Checking Staff	O 1,91.95 R -49.11	1,42.84	1,26.79	(-) 16.05	Surrender of funds was mainly due to non filling up of vacant posts, non-receipt of leave travel concession & ex-gratia claims, no increase in dearness allowance and less purchase of office items. Reasons for the final saving of ₹ 16.05 lakh have not been intimated (August 2021).

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2052-51-099-99- Revenue Department (98- Establishment Expenses)	O 39,60.30 R -6,88.91	32,71.39	31,82.46	(-) 88.93	Surrender of funds was mainly due to non filling up of vacant posts, less payment of energy charges bills, receipt of less medical re-imburement & leave travel concession bills, less touring by the officers/ officials partly offset by excess expenditure on payment on purchase of new computers and office expenses. Reasons for the final saving of ₹ 88.93 lakh have not been intimated (August 2021).

Capital**Voted Grant****Defective Budgeting**

(9) One case of defective re-appropriation order issued by Finance Department in which excess amounts was surrendered against actual saving is discussed on next page:-

Grant No. 4- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-99- District Administration	O 1,80,00.00 R -94,27.80	85,72.20	88,13.50	(+) 2,41.30	Surrender of funds was due to receipt of less compensation claims and less work was done due to Covid-19. Reasons for the final excess of ₹ 2,41.30 lakh have not been intimated (August 2021).

(10) One case of defective re-appropriation order issued by Finance Department in which provision was exceeded through re-appropriation, but expenditure was incurred less exceeds budget is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-98- District Administration	O 35,00.00 R 14,98.30	49,98.30	45,30.02	(-) 4,68.28	Augmentation of provision through re-appropriation was due to more work for renovation/ repair in various Districts. Reasons for the final saving of ₹ 4,68.28 lakh have not been intimated (August 2021).

Grant No. 4- Concl.

(11) State Disaster Response Fund:-

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

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

By taking into account the opening balance of ₹ 31,72,72.40 lakh as on 1 April 2020 and credit of ₹ 9,00,29.25 lakh (State contribution: ₹ 6,54,66.66 lakh, deposit of unspent balance of ₹ 21,36.85 lakh and interest accrued on investment of ₹ 2,24,25.74 lakh) expenditure met from State Disaster Response Fund ₹ 2,13,02.70 lakh, the balance in the fund on 31 March 2021 is ₹ 38,59,98.95 lakh.

As per para 20 of the Scheme, 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,
- (iv) Interest earning deposits in Co-operative Banks,

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2020-21.

Grant No. 5 - EXCISE AND TAXATION

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,56,05,98	2,99,05,98	2,66,06,73	(-) 32,99,25
Supplementary	43,00,00			

Amount surrendered during the year

(March 2021)

33,07,87

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	20,00,00	20,00,00	4,63,33	(-) 15,36,67
Supplementary	..			

Amount surrendered during the year

(March 2021)

13,71,20

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 32,99.25 lakh, surrender of ₹ 33,07.87 lakh on 31 March 2021 proved unrealistic.

(2) In view of overall saving of ₹ 32,99.25 lakh, the supplementary grant of ₹ 43,00 lakh obtained in August 2020 proved excessive.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001-97-Provision for Police Staff posted in Excise and Taxation Department	O 14,30.00 R -7,76.20	6,53.80	6,53.80	..	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of leave travel concession & medical reimbursement and less journey performed by the officers/officials.

Grant No. 5- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001-99- Headquarter Staff (including Excise Bureau)	O 92.51 R -33.04	59.47	59.47	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of office items, less receipt of medical reimbursement and leave travel concession claims and less touring by the officers/officials.
2040-51-001-96- Performance Linked Outlay (PLO) for Department of Excise and Taxation (PET- PLO-REV)	O 1,50.00 R -1,50.00	..	0.86	(+) 0.86	Surrender of funds was due to non implementation of scheme.
2040-51-001-99- Headquarter Staff (96- Tax Research Unit (TRU))	O 3,00.00 R -2,08.43	91.57	91.57	..	Surrender of funds was due adoption of economy measures.
2043-51-102- Interest paid on delayed Refunds of SGST (51-NA)	O 20.00 R -20.00	..	..	..	Surrender of funds was due to no receipt of refund cases.
2045-51-104-99-Taxes & Duties	O 2,66.70 R -95.12	1,71.58	1,72.04	(+) 0.46	Surrender of funds was mainly due to non filling of vacant post, non receipt of leave travel concession, ex-gratia claims and energy charges.

Grant No. 5- Contd.

(4) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2039-51-001- 98-Collection charges	O 42,69.00 S 65.00 R 2,85.77	46,19.77	46,19.77	..	Augmentation of provision through re-appropriation was mainly due to filling up of vacant posts partly offset by saving due to receipt of less leave travel concession, ex-gratia & medical reimbursement claims, non appointment of apprentice due to Covid-19, less payment of electricity bills & contractual employees and less touring by the officers/ officials.

Defective Budgeting

(5) In the following case where the supplementary grant has been obtained injudicious and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-101- 99-Field Staff	O 81,10.00 S 90.00 R -8,86.71	73,13.29	73,16.10	(+) 2.81	Surrender of funds was mainly due to non filling up of vacant post, less receipt of sanctions of rent, rates and taxes, less receipt of leave travel concession & medical reimbursement claims, less touring, less payment of electricity bills and less enagement of apprentice staff.

Grant No. 5- Contd.

(6) One case of defective budgeting where supplementary grant was obtained unrealistic and reduced through re-appropriation, resulted excess expenditure was incurred is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001- 98-District Staff	O 69,69.98 S 5,05.00 R -3,75.25	70,99.73	75,52.26	(+)4,52.53	Surrender of funds was mainly due to non filling of vacant post, less purchase of office items and less receipt of leave travel concession & ex-gratia claims offset by excess expenditure on payment of arrears of dearness allowance. Reasons for the final excess of ₹ 4,52.53 lakh have not been intimated (August 2021).

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2040-51-001- 99- Headquarter Staff (98- Establishment Expenses)	O 35,47.50 S 36,40.00 R -10,39.81	61,47.69	56,99.65	(-) 4,48.04	Surrender of funds was mainly due to less purchase of computer items, non filling up of vacant post, less purchase/repair of vehicles, less receipt of medical reimbursement claims and less purchase of office items. Reasons for the final saving of ₹ 4,48.04 lakh have not been intimated (August 2021).

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

(8) One case of defective re-appropriation order is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051- 97-Excise and Taxation	O 20,00.00 R -13,71.20	6,28.80	4,63.33	(-) 1,65.47	Surrender of funds was due to less repair of building during Covid-19. Reasons for the final saving of ₹ 1,65.47 lakh have not been intimated (August 2021).

Grant No. 6 - FINANCE

(Major Heads-2047-Other Fiscal Services, 2049-Interest Payments, 2054-Treasury and Accounts Administration, 2071-Pensions and other Retirement Benefits, 2075-Miscellaneous General Services, 2235-Social Security and Welfare, 3475-Other General Economic Services, 4059-Capital Outlay on Public Works)

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	99,94,14,41	1,03,88,63,59	1,01,78,11,62	(-) 2,10,51,97
Supplementary	3,94,49,18			

Amount surrendered during the year

(March 2021)

71,97,23

Charged

Original	1,83,04,58,20	1,83,04,58,20	1,71,14,67,35	(-) 11,89,90,85
Supplementary	..			

Amount surrendered during the year

(March 2021)

9,52,15,81

Capital**Voted**

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

Amount surrendered during the year

(March 2021)

10,00

Notes and comments :

Revenue**Voted Grant**

(1) Of the ultimate saving of ₹ 2,10,51.97 lakh, ₹ 1,38,54.74 lakh remained unsurrendered.

Grant No. 6- Contd.

(2) In view of overall saving of ₹ 2,10,51.97 lakh, the supplementary grant of ₹ 3,94,49.18 lakh obtained in August 2020 and March 2021 proved excessive.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2047-51-103-99- Headquarter Staff of Small Savings and Lotteries (98- Establishment Expenses)	O 1,63.80 R -43.56	1,20.24	1,20.24	..	Surrender of funds was mainly due to non filling up of vacant posts, less deployment of daily paid labourers and receipt of less claims of honorarium & leave travel concession.
2054-51-097-98-Provision of Basic Infrastructure in the Treasuries/ Sub-Treasuries for congenial working condition in the public	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due less lecture.
2075-51-800-88-Mukhya Mantri Pariwar Samridhi Yojna (MMPSY)	O 9,00,00.00 S 60.00 R -5,16,91.16	3,83,68.84	3,83,67.78	(-) 1.06	Reason for surrender of ₹ 5,16,91.16 lakh was not correct and convincing. Convincing reasons have been called for (August 2021).
3475-51-800-99-Directorate of Institutional Finance and Credit Headquarter staff	O 61.00 R -36.55	24.45	24.45	..	Surrender of funds was mainly due to less staff engaged under outsourcing policy, less tour by officers/officials and less purchase of office items.

Grant No. 6- Contd.

(4) Excess occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-095- 98-CRA- Service Charges	O	2.50	3,19.73	3,19.73	..
	R	3,17.23			
2054-51-800- 99-Provision for State Budget Preparation Exercise & Control (98- Establishment Expenses)	O	16.00	47.18	47.18	..
	R	31.18			

Defective Budgeting

(5) In the following cases where the supplementary grant has been obtained injudicious and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2054-51-003- 99-Accounts Training Institute	O 1,08.50 S 3.70 R -37.79	74.41	..	(-) 74.41	Surrender of funds was mainly due to non filling up of vacant posts, receipt of non/ less claims of leave travel concession, medical reimbursement, less lecture, less engagement of professional staff under outsourcing policy. Reasons for the final saving of ₹ 74.41 lakh have not been intimated (August 2021).
2054-51-095- 96-Integrated Finance and Human Resource Management Information System	O 3,65.00 S 40.00 R -2,34.48	1,70.52	1,70.52	..	Surrender of funds was mainly due to less engagement of professional & less purchasing of computer items.
2054-51-095- 99- Headquarter Staff (98- Establishment Expenses)	O 8,54.00 S 5.00 R -2,02.68	6,56.32	6,56.04	(-) 0.28	Surrender of funds was mainly due to non filling up of vacant posts, less engagement of professional , less purchasing of computer items, less claimants of ex-gratia & less engagement of contractual staff.

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 43,82.00 S 1,55.00 R -6,22.07	39,14.93	38,37.75	(-) 77.18	Surrender of funds was mainly due to vacant post, less payment of rents, less claimant of ex-gratia & less purchase/ repair of computer partly offset excess expenditure due to more contribution and receipt more claims of medical reimbursement. Reasons for the final saving of ₹ 77.18 lakh have not been intimated (August 2021).
2054-51-098- 99- Headquarter Staff (98- Establishment Expenses)	O 32,67.00 S 1,00.00 R -4,24.01	29,42.99	29,42.99	..	Surrender of funds was mainly due to vacant post, less claims of medical bills, less claimants of leave travel concession & less touring, no candidate selected for scholarship and stipends partly offset excess expenditure by more purchase of computer items.

Grant No. 6- Contd.

(6) Seven cases of defective re-appropriation order issued by the Finance Department in which amount was surrendered more than actual saving, resulted in excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-102- Commuted Value of Pensions (51-NA)	O 12,50,00.00 R -2,04,40.10	10,45,59.90	10,56,36.24	(+)10,76.34	Surrender of funds was due to less pension claims received. Reasons for the final excess of ₹ 10,76.34 lakh have not been intimated (August 2021).
2071-01-106- Pensionary charges in respect of High Court Judges (51-NA)	O 1,03,00.00 R -96,31.91	6,68.09	23,12.60	(+)16,44.51	Surrender of funds was due to less pension claims received. Reasons for the final excess of ₹ 16,44.51 lakh have not been intimated (August 2021).
2071-01-111- 99-Members of State Legislatures	O 1,84,50.00 R -1,55,88.27	28,61.73	83,01.48	(+)54,39.75	Surrender of funds was due to less pension claims received. Reasons for the final excess of ₹ 54,39.75 lakh have not been intimated (August 2021).
2235-60-105- 99-Mukhya Mantri Haryana Karamchari Durghatana Bima Yojna	O 50.00 R -31.17	18.83	34.23	(+) 15.40	Surrender of funds was due to less claims received under contributions. Reasons for the final excess of ₹ 15.40 lakh have not been intimated (August 2021).

Grant No. 6- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-104- Gratuities (51-NA)	O 10,78,00.00 R -40,08.76	10,37,91.24	12,19,91.47	(+)1,82,00.23	Surrender of appropriation was due to less gratuity claim received. Reasons for the final excess of ₹ 1,82,00.23 lakh have been called for (August 2021).
2071-01-105- 51-Family Pensions (51-NA)	O 7,00,00.00 R 2,27,94.18	9,27,94.18	9,43,89.21	(+)15,95.03	Augmentation of provision was made through re-appropriation due to more family pension claims received. Reasons for the final excess of ₹ 15,95.03 lakh have not been intimated (August 2021).
2071-01-117- 99-Defined Contribution Pension Scheme of Haryana Legislature (99- Government Contribution to Defined Contributory Pension Scheme)	O 5,84,50.00 R 1,78,82.09	7,63,32.09	7,66,82.55	(+) 3,50.46	Augmentation of provision was made through re-appropriation due to more claims received under contributions. Reasons for the final excess of ₹ 3,50.46 lakh have been called for (August 2021).

Grant No. 6- Contd.

(7) One case of defective re-appropriation order issued by the Finance Department in which original budget was extended through supplementary grant and re-appropriation, but the end of the year saving was made in this scheme discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2071-01-101- Superannuation and Retirement Allowances (51-NA)	O 51,00,00.00 S 3,90,85.48 R 5,48,94.74	60,39,80.22	56,19,56.68	(-)4,20,23.54	Augmentation of provision was made through re-appropriation due to more claims received. Reasons for the final saving of ₹ 4,20,23.54 lakh have not been intimated (August 2021).

Charged Appropriation

(8) Of the ultimate saving of ₹ 11,89,90.85 lakh, an amount of ₹ 2,37,75.04 lakh remained unsurrendered.

(9) Saving occurred mainly as 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 39,00.00 R -19,29.60	19,70.40	19,70.40	..	Surrender of funds was due to less loan obtained from government employee.
2049-01-200- 95-Loans from State Bank of India and other Banks	O 9,00,00.00 R -3,94,55.78	5,05,44.22	5,05,44.22	..	Surrender of funds was due to less loans obtained from State Bank of India and other Banks.

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-96-Loans from National Rural Credit Fund of the NABARD	O 2,17,83.58 R -71,31.13	1,46,52.45	1,46,52.45	..	Surrender of funds was due to less loan obtained from National Bank for Agriculture and Rural Development.
2049-03-104-99-Interest on State Provident Fund	O 13,56,27.00	13,56,27.00	11,97,66.45	(-)1,58,60.55	Reasons for the final saving of ₹ 1,58,60.55 lakh have not been intimated (August 2021).
2049-60-701-96-Interest on Delayed Payment of Pensionary Benefits etc.	O 4,00.00 R -1,70.17	2,29.83	2,29.23	(-) 0.60	Surrender of funds was due to less demand received from Department.
2075-51-797-99-Guarantee Redemption Fund-Transfer to Reserve Fund and Deposit Accounts (Major Head-8235)	O 1,67,00.00 R -1,67,00.00	..	..	..	Reason for surrender of entire provision was not correct and convincing. Convincing reasons have been called for (August 2021).

Defective Budgeting

(10) Cases of defective re-appropriation order issued by the Finance Department in which entire budget provision was surrendered resulted excess expenditure was made is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-03-104-98-Interest on AIS	O 3,77.00 R -3,77.00	..	3,19.19	(+) 3,19.19	Surrender of entire provision was due to less payment of interest on AIS. Reasons for the final excess of ₹ 3,19.19 lakh have not been intimated (August 2021).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-04-101-99-Block Loans	O 73,45.70 R -73,45.70	..	43,57.14	(+)43,57.14	Surrender of entire provision was due to less loans obtained. Reasons for the final excess of ₹ 43,57.14 lakh have not been intimated (August 2021).
2049-60-101-97-Interest on Deposits towards Land acquired by NHAI	O 1,00.00 R -1,00.00	..	58.30	(+) 58.30	Reason for surrender of ₹ 1,00 lakh has not been intimated (August 2021). Reasons for the final excess of ₹ 58.30 lakh have not been intimated (August 2021).
2049-60-101-98-Interest on Deposits towards Land acquired by Ministry of Railways	O 15,00.00 R -15,00.00	..	14,97.21	(+) 14,97.21	Reason for surrender of ₹ 15,00 lakh has not been intimated (August 2021). Reasons for the final excess of ₹ 14,97.21 lakh have not been intimated (August 2021).
2049-04-104-95-Police-Modernisation of Police Force	O 1,29.47 R -1,29.47	..	1,30.63	(+)1,30.63	Surrender of entire provision was due to less fund allotted in during financial year 2020-21 at the fag end of the year proved unrealistic in view of the excess of ₹ 1,30.63 lakh. Reasons for excess have not been intimated (August 2021).

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	O 28,99.60 R -28,99.60	..	28,99.60	(+) 28,99.60	Surrender of entire provision was due to less loans obtained at the fag end of the year proved unrealistic in view of the excess of ₹ 28,99.60 lakh. Reasons for excess have not been intimated (August 2021).
2049-05-101-97-Depreciation Reserve Fund (Government Press)	O 1,80.55 R -1,80.55	..	1,80.92	(+) 1,80.92	Surrender of entire provision was due to less loans obtained at the fag end of the year proved unrealistic in view of the excess of ₹ 1,80.92 lakh. Reasons for excess have not been intimated (August 2021).
2049-05-101-98-Depreciation Reserve Fund (Motor Transport)	O 53,99.57 R -53,99.57	..	54,00.29	(+)54,00.29	Surrender of entire provision was due to less loans obtained at the fag end of the year proved unrealistic in view of the excess of ₹ 54,00.29 lakh. Reasons for excess have not been intimated (August 2021).

Grant No. 6- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-05-101-99-Motor Transport Reserve Fund	O 41.57 R -41.57	..	41.46	(+) 41.46	Reason for surrender of ₹ 41.57 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn. A/cs/ G.No.06/ 2021-22/ 398-99 dated 14.06.2021). Reason for the final excess of ₹ 41.46 lakh have not been intimated (August 2021).
2049-01-305-99-Expenditure on issue of New Loan etc	O 35,00.00 R -35,00.00	..	39,28.06	(+)39,28.06	Surrender of entire provision was due to less loans expenditure on issue of New loans. Reason for the final excess of ₹ 39,28.06 lakh have not been intimated (August 2021).

(11) Cases of defective re-appropriation order issued by the Finance Department in which a part of original budget provision was surrendered, but actual expenditure was incurred more than original budget provision, resulted excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2049-01-200-97-Loans from National Cooperative Development Corporation	O 56,59.62 R -44,99.27	11,60.35	1,41,02.72	(+)1,29,42.37	Reason for surrender of ₹ 44,99.27 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn. A/cs/ G.No.06/ 2021-22/ 398-99 dated 14.06.2021).

Grant No. 6- Contd.

(12) Excess occurred mainly under:-

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-	O 50.00	50.00	1,30.81	(+) 80.81	Reasons for the final excess of ₹ 80.81 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(13) Saving occurred as under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-72-Treasury and Accounts Administration	O 10.00 R -10.00	..	..	..	Surrender of entire provision was due to no construction works.

(14) Consolidated Sinking Fund:-

The State Government of Haryana substituted the earlier Consolidated Sinking Fund (CSF) Scheme of 2002 on 08 June, 2020 for redemption of outstanding liabilities of Internal Debt and Public Account. As per guidelines, the Government is required to contribute to the fund at least *0.5 per cent* of the outstanding liabilities as the end of the previous year. The State Government, however, during the year has not made any contribution to the Fund, thereby leading to short contribution to the fund by ₹ 10,77,80.82 lakh (*0.5 per cent* of the outstanding liabilities of Internal Debt and Public Account of ₹ 21,55,61,64.00 lakh as on 31 March, 2020). Further an amount of ₹ 15,16,28.81 lakh (*75 per cent* of the outstanding balance as on 31 March, 2020) was disinvested during the year due to Covid-19 pandemic pursuant to relaxation allowed by the Reserve Bank of India.

The balance in the Consolidated Sinking Fund as on 31 March, 2021 was ₹ 7,19,39.36 lakh, out of which ₹ 7,17,26.40 lakh was invested in the Government Securities.

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2020-21.

Grant No. 6- Concl.

(15) Guarantee Redemption Fund:-

The State Government of Haryana substituted the earlier Guarantee Redemption Fund Scheme of 2003 on 08-06-2020 for meeting obligations arising out of the Guarantees issued on behalf of State Level Bodies. The Fund has been setup by the Government with an initial contribution of minimum one *per cent* of outstanding guarantees at the end of previous year. As per provisions of the Fund, the State Government 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 (further increasable to 5 *per cent*). The Fund is administered by the Reserve Bank of India.

At the beginning of the year 2020-21, the outstanding guarantees of the Government stood at ₹ 2,07,37,63.36 lakh. During the year, the State Government did not contribute to the Fund. The entire balance of ₹ 13,23,12.69 lakh (which is 6.38 *per cent* of the outstanding guarantees of ₹ 2,07,37,63.36 lakh) has been invested as on 31 March, 2021. The face value of the securities is ₹ 12,61,13.87 lakh.

An account of the transactions of the Fund is included in Statement Nos. 21 and 22 of the Finance Accounts 2020-21.

Grant No. 7 - PLANNING AND STATISTICS

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	42,73,30	45,73,30	35,71,09	(-) 10,02,21
Supplementary	3,00,00			

Amount surrendered during the year

(March 2021)

10,02,21

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,09,00,00	3,09,00,00	1,08,51,56	(-) 2,00,48,44
Supplementary	..			

Amount surrendered during the year

(March 2021)

2,00,48,44

Notes and Comments :

Revenue

Voted Grant

(1) In view of overall saving of ₹ 10,02.21 lakh, the supplementary grant of ₹ 300 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-101- 99-Head Quarter Staff	O 2,17.50 R -38.12	1,79.38	1,79.38	..	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of leave travel concession and less traveling by the officers/officials.

Grant No. 7- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-102-97- Strengthening of Planning Machinery at State Level (98- Establishment Expenses)	O 2,55.00 R -1,21.04	1,33.96	1,33.96	..	Surrender of funds was due to less purchase of office items & computer items offset by excess expenditure on repair of Government vehicles.
3451-51-102-98- Strengthening of District	O 80.00 R -33.33	46.67	46.67	..	Surrender of funds was mainly due to less purchase of office items, non filling up of vacant posts and less appointment of daily wagers.
3454-02-001-80-Rajiv Awas Yojana- Capacity Buildings/ Preparatory/ ICE Activities	O 21.20 R -20.77	0.43	0.43	..	Surrender of funds was due to non-engagement of the enumerator of National Building Organisation survey w.e.f. 06.05.2017, non-engagement of professional and special services staff and non participation of official in the training courses.
3454-02-001-92-Seventh Economic Census In Haryana	O 52.00 R -52.00	..	..	..	Entire provision was surrendered through re-appropriation due to non-release of funds from the Government of India.

Grant No. 7- 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	22,06.50	18,10.37	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of office items, receipt of less claims of Ex-gratia & leave travel concession and adoption of economy measures by the department.
	R	-3,96.13			

(3) One case of defective budgeting where the supplementary grant were obtained excessive and reduced through re-appropriation is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3451-51-102-94-Swaran Jayanti Haryana Institute for Fiscal Management	O	1,00.00	1,90.00	..	Surrender of funds was due to adoption of economy measures by the department.
	S	3,00.00			
	R	-2,10.00			

Capital**Voted Grant**

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5475-51-115-97-Performance Linked Outlay (PLO) for Department of Economic and Statistical Analysis, Haryana (ESA-PLO-CAP)	O	1,04,00.00	..	..	Surrender of entire provision was due to non receipt of demand for transfer of funds under the scheme.
	R	-1,04,00.00			

Grant No. 7- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5475-51-115-98-Swaran Jayanti Haryana Institute for Fiscal management	O 5,00.00 R -5,00.00	..	..	..	Surrender of funds was due to non-construction work of office building.
5475-51-115-99-Strengthening of District Plan	O 1,20,00.00 R -55,81.97	64,18.03	64,18.03	..	Surrender of funds was due to slow execution of development works due to Covid-19.
5475-51-789-99-Welfare of Scheduled Castes under District Plan Scheme	O 80,00.00 R -35,66.47	44,33.53	44,33.53	..	Surrender of funds was due to slow execution of development works due to Covid-19.

Grant No. 8 - BUILDINGS AND ROADS

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	11,96,84,52	11,96,84,52	10,89,88,90	(-) 1,06,95,62
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,82,05,32

Charged

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

Amount surrendered during the year

(March 2021)

5,00

Capital

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	24,77,69,00	24,77,69,00	15,82,60,23	(-) 8,95,08,77
Supplementary	..			

Amount surrendered during the year

(March 2021)

9,72,71,48

Charged

Original	50,00,00	50,00,00	38,08,13	(-) 11,91,87
Supplementary	..			

Amount surrendered during the year

(March 2021)

11,71,55

Notes and comments :

Grant No. 8- Contd.

Revenue

Voted Grant

(1) Against the available saving of ₹ 1,06,95.62 lakh, surrender of ₹ 1,82,05.32 lakh on 31 March 2021 proved unrealistic.

(2) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001-94-Land Acquisition Officer	O 3,35.50 R -69.40	2,66.10	2,66.10	..	Surrender of funds was mainly due to non-filling up of vacant posts and receipt of less travel expenses & leave travel concession claims partly offset excess expenditure on receipt of more loan of ex-gratia.
2059-80-001-95-Architectural Unit (98-Establishment Expenses)	O 11,24.00 R -1,64.93	9,59.07	9,59.07	..	Surrender of funds was mainly due to non-filling up of vacant posts, receipt of less ex-gratia, medical reimbursement, travel expenses & leave travel concession claims partly offset excess expenditure on purchase of new car.
2059-80-799-51-Suspense	O 11,00.00 R -1,55.82	9,44.18	5,33.27	(-) 4,10.91	Surrender of funds was due to adjustment of inter divisional transfer of material. Reasons for the final saving of ₹ 4,10.91 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks		
3054-01-337-98-Relief for toll charges for road users of National Highways in the State of Haryana	O	2,00.00	1,70.58	1,70.59	(+)	0.01	Surrender of funds was due to non-sanctioning of new work under the scheme.
	R	-29.42					
3054-01-337-99-Maintenance and Repair of National Highway Works	O	50.00	..	..	..	..	Surrender of entire funds was due to non-sanctioning of new work under the scheme due to COVID-19.
	R	-50.00					

(3) 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	9,45.00	27,71.47	(+)	18,26.47	Reasons for the final excess of ₹ 18,26.47 lakh have not been intimated (August 2021).
2216-05-052-99-Machinery and Equipment charges transferred to 2059-Public Works	O	..	47.11	(+)	47.11	Reasons for the final excess of ₹ 47.11 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-80-001-99- Establishment Charges (Pro rata) transferred from 2059- Public Works	O 2,90,00.00	2,90,00.00	2,98,16.16	(+) 8,16.16	Reasons for the final excess of ₹ 8,16.16 lakh have not been intimated (August 2021).
3054-80-052-99- Establishment Charges (Pro rata) transferred from 2059- Public Works	O 3,50.00	3,50.00	5,06.86	(+) 1,56.86	Reasons for the final excess of ₹ 1,56.86 lakh have not been intimated (August 2021).
3054-80-797-99-Transfer from CRF- Inter Account Transfer	O ..	..	78,54.00	(+)78,54.00	Reasons for the final excess of ₹ 7,854 lakh have not been intimated (August 2021).

Defective Budgeting

(4) Cases of defective re-appropriation order issued by the Finance Department in which amounts was surrendered less than actual saving, resulted an amount was not surrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-60-053-99- Maintenance & Repair	O 14,00.00 R -89.31	13,10.69	8,54.24	(-) 4,56.45	Surrender of funds was due to execution of less work due to Covid-19. Reasons for the final saving of ₹ 4,56.45 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-03-337- Roadways (51-Na)	O 55,00.00 R -15,57.93	39,42.07	27,76.65	(-)11,65.42	Surrender of funds was due to slow progress on road works due to COVID-19 and non-clearance of bills at fag end of the year. Reasons for the final saving of ₹ 11,65.42 lakh have not been intimated (August 2021).

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 96-Execution	O 4,19,26.51 R -86,61.09	3,32,65.42	3,49,09.10	(+)16,43.68	Surrender of funds was mainly due to non-filling up of vacant posts, receipt of less ex-gratia, leave travel conession & medical re-imbursment claims, adoption of economy measures in travel expenses and less joining of trainees. Reasons for the final excess of ₹ 16,43.68 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-001- 97-Supervision	O 21,75.50 R -3,12.09	18,63.41	19,50.63	(+) 87.22	Surrender of funds was mainly due to non-filling up of vacant posts, receipt of less ex-gratia, leave travel concession & medical reimbursement claims, adoption of economy measures in travel expenses and less joining of trainees. Reasons for the final excess of ₹ 87.22 lakh have not been intimated (August 2021).
2059-80-001- 99-Direction	O 37,86.50 R -9,14.66	28,71.84	28,82.37	(+) 10.53	Surrender of funds was mainly due to non-filling up of vacant posts, receipt of less medical reimbursement & leave travel concession and adoption of economy measures. Reasons for the final excess of ₹ 10.53 lakh have not been intimated (August 2021).
2059-80-052- 96-Machinery	O 6,24.50 R -2,11.94	4,12.56	7,10.98	(+) 2,98.42	Surrender of funds was due to non approval of purchase of new machinery and less maintenance of machinery works due to Covid-19 at the initial stage. Reasons for the final excess of ₹ 2,98.42 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3054-04-337- 98-Rural Roads	O 4,50,00.00 R -63,34.04	3,86,65.96	3,86,76.72	(+) 10.76	Surrender of funds was due to slow progress on road works due to COVID-19 and non-clearance of bills at fag end of the year. Reasons for the final excess of ₹ 10.76 lakh have not been intimated (August 2021).
3054-04-337- 99-District Roads	O 35,00.00 R -22,42.47	12,57.53	16,69.90	(+)4,12.37	Surrender of funds was due to slow progress on road works due to COVID-19 and non-clearance of bills at fag end of the year. Reasons for the final excess of ₹ 4,12.37 lakh have not been intimated (August 2021).

(6) Cases of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was more than extended provision, resulted excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2059-80-053- 99- Maintenance and Repairs	O 89,00.00 R 15,54.30	1,04,54.30	1,07,62.95	(+) 3,08.65	Augmentation of provision through re-appropriation due to excess expenditure on various maintenance and repair works of non-residential buildings and make labour payments. Reasons for the final excess of ₹ 3,08.65 lakh have not been intimated (August 2021).

Grant No. 8- 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 & Repair)	O 25,01.00 R 9,67.96	34,68.96	38,30.02	(+) 3,61.06	Augmentation of provision through re-appropriation due to excess expenditure on maintenance and repair of old Government residences and also GST, Incime Tax etc.. Reasons for the final excess of ₹ 3,61.06 lakh have not been intimated (August 2021).

(7) Case of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was less than extended provision, resulted an amount was not surrendered is discussed below:-

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 2,00.00 R 75.79	2,75.79	1,25.10	(-) 1,50.69	Augmentation of provision through re-appropriation due to excess expenditure on maintenance and repair of Judicial houses. Reasons for the final saving of ₹ 1,50.69 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(8) Against the available saving of ₹ 8,95,08.77 lakh, surrender of ₹ 9,72,71.48 lakh on 31 March 2021 proved unrealistic.

Grant No. 8- Contd.

(9) Saving occurred mainly under:-

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 5,00.00 R -5,00.00	..	..	..	Surrender of entire funds was due to non receipt of sanction of land payment from client department.
4059-80-001- 98- Performance Linked Outlay (PLO) for Department PWD (B&R) (BAR-PLO- CAP)	O 10,00.00 R -10,00.00	..	..	..	Surrender of entire funds was due to non receipt of performance link outlay case due to Covid-19.
4401-51-113- 96- Performance Linked Outlay (PLO) for AGR- Agriculture and Farmer Welfare Department by PWD (Building and Roads) (BAR- PLO-CAP)	O 1,00,00.00 R -1,00,00.00	..	..	..	Surrender of entire funds was due to non receipt of performance link outlay case due to Covid-19.

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-101-84- Construction of Bridges and Railway Over Bridges in Haryana State (98- Construction of Bridges and Railway Over Bridges under National Capital Region Scheme)	O 50,00.00 R -25,82.63	24,17.37	24,18.05	(+) 0.68	Surrender of funds was due to non-sanctioning of new bridges projects from National Capital Regional Planning Board and delay in execution of works.
5054-04-337-49-Rural Road under PMGSY Scheme (99- Upgradation of rural roads in Ambala Circle)	O 1,66,66.00 R -1,66,66.00	..	..	..	Surrender of entire funds was due to non-receipt of Centre share from Government of India. Hence, no State Share has been provided by the State Government during the current financial year 2020-21.

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-80-190-99-Equity Capital to Haryana Rail Infrastructure Development (HRIDC)	O	50,00.00	10,00.00	10,00.00	..
	R	-40,00.00			

(10) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-800-90-Construction of New ITIs (Swaran Jayanti)	O	..	59.22	(+) 59.22	Reasons for the final excess of ₹ 59.22 lakh have not been intimated (August 2021).

Defective Budgeting

(11) Cases of defective re-appropriation order issued by the Finance Department in which amounts was surrendered less than actual saving, resulted an amount was not surrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4216-01-106-76-Swaran Jayanti scheme for residential complex/ Transit flats at sub division level	O	10,00.00	79.74	(-) 8.96	Surrender of funds was due to non sanctioning of new works by the client department. Reasons for the final saving of ₹ 8.96 lakh have not been intimated (August 2021).
	R	-9,11.30			

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Roads (97-Construction strengthening/widening and bye passes of roads for NABARD Scheme)	O 1,70,00.00 R -41,78.12	1,28,21.88	1,16,65.72	(-)11,56.16	Surrender of funds was due to delay in sanctioning of new projects slow progress on road works and non-clearance of bills due to Covid-19. Reasons for the final saving of ₹ 11,56.16 lakh have not been intimated (August 2021).
5054-04-789-99-Construction/Widening and Strengthening / Special Repair of roads in the Scheduled Castes Population area (98-NABARD Contribution)	O 55,00.00 R -17,35.98	37,64.02	31,87.69	(-) 5,76.33	Surrender of funds was due to delay in sanctioning of new projects slow progress on road works and non-clearance of bills due to Covid-19. Reasons for the final saving of ₹ 5,76.33 lakh have not been intimated (August 2021).

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-99-Public Works	O 60,00.00 R -37,27.37	22,72.63	35,61.72	(+)12,89.09	Surrender of funds was due to non sanctioning/execution of new works. Reasons for the final excess of ₹ 12,89.09 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-105-99-Buildings (Engineering Colleges)	O	5,00.00	3,76.13	5,93.39	(+)2,17.26	Surrender of funds was due to non-sanctioning of new projects by the client department. Reasons for the final excess of ₹ 2,17.26 lakh have not been intimated (August 2021).
	R	-1,23.87				
4216-01-106-96-Public Works	O	15,00.00	14,64.24	15,81.62	(+)1,17.38	Reasons for the surrender of ₹ 35.76 lakh was not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No.08/2021-22/ 211-12 dated 31.05.2021). Reasons for the final excess of ₹ 1,17.38 lakh have not been intimated (August 2021).
	R	-35.76				
5054-03-337-88-Construction of Roads in Haryana State (99-Construction strengthening/ widening and improvement of roads for State Scheme)	O	1,50,00.00	1,14,91.98	1,28,04.27	(+)13,12.29	Surrender of funds was due to slow progress on road works due to COVID-19 and non-clearance of bills at fag end of the year. Reasons for the final excess of ₹ 13,12.29 lakh have not been intimated (August 2021).
	R	-35,08.02				

Grant No. 8- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5054-04-337-98-Rural Roads (98-Construction strengthening/widening and bye passes of roads for National Capital Region Scheme)	O 75,00.00 R -45,64.83	29,35.17	32,48.99	(+)3,13.82	Surrender of funds was due to non-sanctioning of new District roads projects from National Capital Regional Planning Board. Reasons for the final excess of ₹ 3,13.82 lakh have not been intimated (August 2021).
5054-04-337-98-Rural Roads (99-Construction strengthening/widening and bye passes of roads for State Scheme)	O 8,00,00.00 R -3,02,86.83	4,97,13.17	5,10,03.53	(+)12,90.36	Surrender of funds was due to slow progress works due to Covid-19. Reasons for the final excess of ₹ 12,90.36 lakh have not been intimated (August 2021).
5054-04-337-99-District Roads (98-Construction strengthening/widening under National Capital Region Scheme)	O 70,00.00 R -38,99.52	31,00.48	33,69.87	(+) 2,69.39	Surrender of funds was due to non-sanctioning of new District roads projects from National Capital Regional Planning Board. Reasons for the final excess of ₹ 2,69.39 lakh have not been intimated (August 2021).

Grant No. 8- 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 (97-National Capital Region Contribution)	O 20,00.00 R -11,58.27	8,41.73	8,44.46	(+) 2.73	Surrender of funds was due to non-sanctioning of new roads projects from National Capital Regional Planning Board.
5054-04-789-99- Construction/ Widening and Strengthening / Special Repair of roads in the Scheduled Castes Population area (99- State Contribution)	O 65,00.00 R -38,59.17	26,40.83	32,75.67	(+) 6,34.84	Surrender of funds was due to non-sanctioning of new roads projects due to Covid-19. Reasons for the final excess of ₹ 6,34.84 lakh have not been intimated (August 2021).
5054-80-800-98-Providing State Share for construction of New Railway Lines in Haryana State	O 2,50,00.00 R -2,08,10.76	41,89.24	75,44.11	(+)33,54.87	Reasons for the surrender of ₹ 2,08,10.76 lakh was not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No.08/ 2021-22/ 213-14 dated 31.05.2021). Reasons for the final excess of ₹ 33,54.87 lakh have not been intimated (August 2021).

Grant No. 8- Contd.

(13) Cases of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was more than extended provision, resulted excess expenditure was made is discussed below:-

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	10,00.00	21,71.19	36,25.78	(+)14,54.59	Augmentation of provision through re-appropriation due to achieve the physical targets of bridges works as various new projects sanctioned under the scheme. Reasons for the final excess of ₹ 14,54.59 lakh have not been intimated (August 2021).
	R	11,71.19				
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	15,00.00	28,24.55	29,43.39	(+) 1,18.84	Augmentation of provision through re-appropriation was due to transferred from State scheme to NABARD scheme and achieve physical target. Reasons for the final saving of ₹ 1,18.84 lakh have not been intimated (August 2021).
	R	13,24.55				
5054-04-337-99-District Roads (99- Construction strengthening/ widening and improvement of roads for State Scheme)	O	50,00.00	1,06,35.17	1,07,21.10	(+) 85.93	Augmentation of provision through re-appropriation due to achieve the physical targets of various new MDRs works. Reasons for the final excess of ₹ 85.93 lakh have not been intimated (August 2021).
	R	56,35.17				

Grant No. 8- Contd.

(14) Cases of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was less than extended provision, resulted an amount was not surrendered is discussed below:-

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 1,50,00.00 R 46,74.03	1,96,74.03	1,89,05.35	(-) 7,68.68	Augmentation of provision through re-appropriation was due to meet the expenditure for already sanctioned ongoing works . Reasons for the final saving of ₹ 7,68.68 lakh have not been intimated (August 2021).
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 1,25,00.00 R 34,75.04	1,59,75.04	1,57,42.49	(-) 2,32.55	Augmentation of provision through re-appropriation due to achieve the physical targets of bridges works as various new projects sanctioned under the scheme. Reasons for the final saving of ₹ 2,32.55 lakh have not been intimated (August 2021).

Charged Appropriation

(15) Of the ultimate saving of ₹ 11,91.87 lakh, ₹ 20.32 lakh remained unsurrendered.

Grant No. 8- Contd.

Defective Budgeting

(16) Case of defective re-appropriation order issued by the Finance Department in which amounts was surrendered less than actual saving, resulted an amount was not surrendered is discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
5054-80-800-99-Research	O	50,00.00	38,28.45	38,08.13	(-) 20.32	Surrender of funds was due to less decision for payment made in the arbitration matters and less acquisition of land was done due to Covid-19. Reasons for the final saving of ₹ 20.32 lakh have not been intimated (August 2021).
	R	-11,71.55				

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

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2018-19, 2019-20 and 2020-21 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	
2018-19	26,57,76.50	5,84,10.43	47,70.37	21.98	1.79
2019-20	29,29,74.86	6,39,80.52	49,90.90	21.84	1.70
2020-21	22,79,61.23	5,78,36.79	40,81.46	25.37	1.79

(18) Suspense transactions:- The expenditure under the grant includes ₹ 1,00,17.39 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

Grant No. 8- Contd.

adjusted to the final head of accounts, are carried forward from year to year. The 'Suspense' head has four sub-divisions viz.

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

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

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

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

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

The details of transactions under "Suspense" in the grant during the year 2020-21 together with the opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance	Debit	Credit	Closing balance
	Debit (+) Credit (-)			Debit (+) Credit (-)
(₹ in lakh)				
Purchase	(-)21.18*	0	0	(-)21.18*
Stock	(+)1,36,91.77	(+)10,92.46	(-)7,41.85	(+)1,40,42.38
Miscellaneous Public Works Advances	(+)44,90.03	(+)3,40.09	(-)1,57.42	(+)46,72.70
Workshop Suspense	(-)86,76.51	0	0	(-)86,76.51
Total	(+)94,84.11	(+)14,32.55	(-)8,99.27	(+)1,00,17.39

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

Grant No. 8- Concl.

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

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

Subvention amounting to ₹ 7854 lakh was received during the year 2020-21 and there was an unadjusted credit balance of ₹ 2,58,65.23 lakh at the end of the year 2019-20. Against the total amount of ₹ 3,37,19.23 lakh, a sum of ₹ 1,89,05.35 lakh was spent during the year 2020-21, leaving a balance of ₹ 1,48.13.88 lakh at the credit under the Head 8449- Other Deposit Account as on 31 March 2021.

An account of the transactions of the Fund is given in Statement No. 21 of the Finance Accounts 2020-21.

Grant No. 9 - EDUCATION

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,72,70,83,20	1,72,70,83,20	1,33,13,41,50	(-) 39,57,41,70
Supplementary	..			

Amount surrendered during the year

(March 2021)

39,56,85,06

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	16,00,00,00	16,00,00,00	2,83,78,16	(-) 13,16,21,84
Supplementary	..			

Amount surrendered during the year

(March 2021)

13,24,90,37

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 39,57,41.70 lakh, ₹ 56.64 lakh remained unsurrendered.

(2) Saving occurred mainly as under:-

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 10,00.00 R -10,00.00	..	..	..	Surrender of funds was due to non implementation of scheme.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-001- 95-Primary Education D.E.E.O's / B.E.O's Establishment (Field Staff)	O 97,60.00 R -19,75.99	77,84.01	77,84.01	..	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of medical reimbursement & leave travel concession and freezing of dearness allowance.
2202-01-053- 96- Maintenance of Building of Government Primary Schools	O 80,00.00 R -50,57.06	29,42.94	29,42.94	..	Reasons for surrender of funds of ₹ 50,57.06 lakh have been not initmated (August 2021).
2202-01-101- 95-Expansion of Facilities Classes VI-VIII (Full time)	O 1,50,00.00 R -74,48.60	75,51.40	75,51.40	..	Surrender of funds was due to non purchase of certain items due to non opening of schools.
2202-01-101- 97-Expansion of facilities classes 1-V (Full time)	O 2,00.00 R -1,49.00	51.00	51.00	..	Surrender of funds was due to non purchase of certain items due to non opening of schools.
2202-01-101- 98-Middle Education Classes VI to VIII- (98- Establishment Expenses)	O 38,31,11.00 R -8,12,07.72	30,19,03.28	30,19,03.28	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances, non sanctioning of leave travel concession during Covid-19 and less claims of ex-gratia & leave travel concession.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-102-92-Grant in aid to non Government Primary Schools (Salary Grant)	O 3,00.00 R -1,41.40	1,58.60	1,58.60	..	Surrender of funds was due to less claims from the management received.
2202-01-102-93-Introduction of pension for Non Govt. aided Primary Schools	O 20,00.00 R -3,37.34	16,62.66	16,62.66	..	Surrender of funds was due to less claims from the aided management received.
2202-01-102-99-Grant-in-aid to Welfare Society for deaf and dumb	O 3,00.00 R -1,00.00	2,00.00	2,00.00	..	Surrender of funds was due to less grant sanction to the society due to restriction.
2202-01-109-84-Monthly Stipends to BC-A Students in Classes I-VIII	O 50,00.00 R -45,65.07	4,34.93	4,34.93	..	Reasons for surrender of funds of ₹ 45,65.07 lakh were not correct & convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.09/2021-22/217-18 dated 31.05.2021).
2202-01-109-85-Monthly Stipend to BPL Students in Classes I-VIII	O 5,50.00 R -4,94.20	55.80	55.80	..	Reasons for surrender of funds was due to non-opening of schools.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-109-89-Scholarships (middle)	O 1,90.00 R -1,59.09	30.91	30.91	..	Reasons for surrender of funds was due to non-opening of schools.
2202-01-789-97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII	O 1,50,00.00 R -1,34,00.87	15,99.13	15,99.13	..	Reasons for surrender of funds was due to non-opening of schools.
2202-01-789-98-Cash Award Scheme for Scheduled Caste Classes I to VIII	O 60,00.00 R -51,59.86	8,40.14	8,40.14	..	Reasons for surrender of funds was due to non-opening of schools.
2202-01-789-99-Providing of free bicycle to SC Boy Students in Class VI	O 2,00.00 R -2,00.00	..	..	..	Surrender of entire provision was due to non opening of schools.
2202-01-793-99-Sarv Shiksha Abhiyan	O 1,85,00.00 R -42,75.58	1,42,24.42	1,42,24.42	..	Reasons for surrender of funds was due to less funds received from the Government of India.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-800-91-Swaran Jayanti Programme (96-Culture Programme of Students)	O 4,00.00 R -2,92.19	1,07.81	1,07.81	..	Surrender of funds was due to non opening of schools.
2202-01-800-91-Swaran Jayanti Programme (98-Sugam Shiksha- Providing of Teachers to all Schools)	O 8,80.00 R -6,20.16	2,59.84	2,59.84	..	Surrender of funds was due to engagement of less teachers due to non opening of schools.
2202-01-800-93-Right to Education Act-	O 2,00,00.00 R -84,89.77	1,15,10.23	1,15,10.23	..	Surrender of funds was mainly due to non opening of schools and restriction on expenditure in lockdown/ Covid-19.
2202-02-001-92- Performance Linked Outlay (PLO) for Department of Secondary Education (EDS-PLO-REV)	O 10,00.00 R -10,00.00	..	..	..	Reasons for surrender of entire funds have not been intimated (August 2021).

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001- 99- Administrative staff- (99- Headquarter Establishment (H.Q.))	O 49,43.00 R -7,79.51	41,63.49	41,63.49	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances, less hiring apprentices, less sanctioning of leave travel concession, less consumption of electricity, less purchase of new vehicles and adoption of economy measures partly offset excess expenditure is due to more engagement of contractual employee.
2202-02-004- 96- Organization of Science Exhibition / Fair at District/State level	O 40.00 R -40.00	..	..	..	Surrender of funds was due to non organisation of fair by SCERT Gurugram.
2202-02-004- 99-Setting up of State Council of Research and Training, Gurugram	O 14,69.00 R -5,92.67	8,76.33	8,76.33	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances, less receipt of medical re-imburement & ex-gratia claims, non-sanctioning of leave travel concession and less consumption of electricity.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-053-99-Addition & alterations in Govt. Schools	O 2,80,00.00 R -2,15,77.18	64,22.82	64,22.82	..	Reasons for surrender of ₹ 2,15,77.18 lakh have not been intimated (August 2021).
2202-02-105-91-Setting up of Block Institution of Education and Training (BIETs)	O 2,30.00 R -91.77	1,38.23	1,38.23	..	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less medical re-imburement claims, non approval of leave travel conession, receipt of no demand of ex-gratia from Institutions and less consumption of electricity.
2202-02-105-92-Setting up of District Institute of Education and Training (DIETs)	O 73,55.00 R -14,02.92	59,52.08	59,52.35	(+) 0.27	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances, receipt of less medical re-imburement & ex-gratia claims, non-sanctioning of leave travel conession and non clearance of miscellaneous bills from treasury office.
2202-02-105-93-Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar	O 5,00.00 R -5,00.00	..	..	..	Reasons for surrender of entire provision have not been intimated (August 2021).

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-105-98-Junior Basic Training Institutions	O 4,32.00 R -2,76.05	1,55.95	1,55.95	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances, non-sanctioning of leave travel concession, receipt of no claims of ex-gratia & contractual service and receipt of less claims of medical re-imburement.
2202-02-107-81-Girls Students Transport Safety Scheme	O 5,00.00 R -4,44.12	55.88	55.88	..	Surrender of funds was due to less data received from field offices and school remained closed due to Covid-19.
2202-02-107-83-Book Bank / Library	O 41,00.00 R -41,00.00	..	..	..	Surrender of entire funds was due to non-clearance of departmental proposal.
2202-02-107-84-Haryana State Merit Scholarship Secondary Stage	O 2,75.00 R -2,63.25	11.75	11.75	..	Surrender of funds was due to no/less data received from field offices and school remained closed due to Covid-19.
2202-02-107-86-Monthly Stipends to BC-A Students in Classes IX-XII	O 25,00.00 R -24,99.74	0.26	0.26	..	Surrender of funds was due to less data received from field offices and school remained closed due to Covid-19.

Grant No. 9- 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 5,00.00 R -5,00.00	..	..	..	Surrender of entire provision was due to no data received from field offices and school remained closed due to Covid-19.
2202-02-107-90-Students Safety Insurance Policy	O 23.00 R -23.00	..	..	..	Surrender of entire provision was due to non renewal of insurance policy of students.
2202-02-107-99-Scholarships (Secondary Schools)	O 1,60.00 R -1,17.08	42.92	42.92	..	Reasons for surrender of ₹ 1,17.08 lakh have not been intimated (August 2021).
2202-02-109-83-Continuous and Comprehensive Evaluation	O 5,00.00 R -1,88.62	3,11.38	3,11.38	..	Surrender of funds was due to school remained closed due to pandemic Covid-19.
2202-02-109-85-Opening of Model School in Educationally Backward Blocks	O 33,75.00 R -3,51.91	30,23.09	30,23.09	..	Surrender of funds was mainly due to appointment of less contractual staff, non-clearance of departmental proposal, less consumption of electricity and adoption of economy measures under office expenses.
2202-02-789-96-Monthly Stipends to all Scheduled Caste Students in Classes 9th to 12th	O 75,00.00 R -74,81.15	18.85	18.85	..	Surrender of funds was due to less data received from field offices and school remained closed due to Covid-19.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-789-97-Cash Award Scheme for Scheduled Caste Classes 9th to 12th	O 30,00.00 R -30,00.00	..	..	..	Surrender of entire provision was due to less data received from field offices and school remained closed due to Covid-19.
2202-02-789-99-Providing of free bicycle to Scheduled Caste Students in Classes 9th and 11th	O 10,00.00 R -6,55.86	3,44.14	3,44.86	(+) 0.72	Surrender of funds was due to less data received from field offices and school remained closed due to Covid-19.
2202-02-800-97-Swaran Jayanti Programme (96-Cultural Programme for students)	O 7,50.00 R -6,98.29	51.71	51.71	..	Surrender of funds was due to less expenditure as the school remained closed to pandemic Covid-19.
2202-02-800-97-Swaran Jayanti Programme (97- Su-Sanskar Beti Bachao Beti Padao (BBBP))	O 13,00.00 R -7,08.15	5,91.85	5,91.85	..	Surrender of funds was due to less expenditure as the school remained closed to pandemic Covid-19.
2202-02-800-97-Swaran Jayanti Programme (98-Sugam Shiksha providing of teachers to all schools)	O 5,00.00 R -2,78.57	2,21.43	2,21.43	..	Surrender of funds was due to less expenditure as the school remained closed to pandemic Covid-19.

Grant No. 9- 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 1,22,87.00 R -1,22,87.00	..	..	..	Surrender of entire funds was due to non-implementation of scheme.
2202-03-001-99- Administrative Staff (96- Haryana State Higher Education Council)	O 3,00.00 R -90.00	2,10.00	2,10.00	..	Surrender of funds was due to diversion of funds under grant in aid to provide the excess funds as grant to the council.
2202-03-001-99- Administrative Staff (98- Govt. colleges Administration Staff Establishment (Field Staff))	O 1,18,55.00 R -15,53.51	1,03,01.49	1,03,02.19	(+) 0.70	Surrender of funds was mainly due to adoption of economy measures under other charges & office expenses and appointment of less contractual employees partly offset by excess expenditure due to filling up of vacant posts and payment to contractual employees.
2202-03-102-86- Establishment of Maharishi Balmiki Sanskrit University, Mundri Kaithal	O 45,00.00 R -13,25.89	31,74.11	31,74.11	..	Surrender of funds was due to cut imposed in grants of Universities and less construction work.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-102-87- Establishment of Chaudhary Ranbir Singh University, Jind	O 25,00.00 R -25,00.00	..	..	..	Surrender of entire funds was due to non approval of proposal to provide the grant to the Universities.
2202-03-102-88- Establishment of Chaudhary Bansi Lal University, Bhiwani	O 51,00.00 R -46,00.00	5,00.00	5,00.00	..	Surrender of funds was due to cut imposed in grant of Universities.
2202-03-102-89-Setting up of Dr. B. R. Ambedkar National Law University, Haryana at Sonapat	O 45,00.00 R -45,00.00	..	..	..	Reasons for surrender of entire provision have not been intimated (August 2021).
2202-03-102-90-Assistance to Indira Gandhi University Meerpur, Rewari	O 20,00.00 R -13,40.00	6,60.00	6,66.78	(+) 6.78	Surrender of funds was due to cut imposed in grant of Universities.
2202-03-102-92-Setting up of Bhagat Phool Singh Mahila Vishwavidyaly a Khanpur Kalan (Sonapat)	O 84,00.00 R -64,00.00	20,00.00	20,00.00	..	Surrender of funds was due to cut imposed in grant of Universities.
2202-03-102-93-Ch.Devi Lal University, Sirsa	O 50,00.00 R -40,00.00	10,00.00	10,00.00	..	Surrender of funds was due to cut imposed in grant of Universities.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-102-96-Assistance to M.D.U. Rohtak	O 53,00.00 R -53,00.00	..	..	..	Surrender of entire funds was due to non approval of University regarding provide the grant.
2202-03-103-97-Rashtriya Uchcharat Shiksha Abhiyan (RUSA)	O 75,00.00 R -56,74.99	18,25.01	18,25.01	..	Surrender of funds was due to less funds received from the Government of India.
2202-03-103-99-Institutes	O 5,68,35.00 R -1,77,78.55	3,90,56.45	3,90,56.53	(+) 0.08	Surrender of funds was mainly due to non filling up of vacant posts & freezing of dearness allowances, less purchase of certain items and receipt of no claims of medical reimbursement, fellowship & ex-gratia claims.
2202-03-105-87-Educational and Excursion Tour for Boy Students	O 50.00 R -36.69	13.31	13.31	..	Surrender of funds was due to less tour of students due to lockdown.
2202-03-105-90-Sports activities in Govt. Colleges	O 1,20.00 R -21.58	98.42	98.42	..	Reasons for surrender of ₹ 21.58 lakh have not been intimated (August 2021).

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 4,40.00 R -2,25.94	2,14.06	2,15.04	(+) 0.98	Reasons for surrender of funds of ₹ 2,25.94 lakh were not correct & convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.09/ 2021-22/217-18 dated 31.05.2021).
2202-03-105-93-Setting up of Placement Cell in Govt. Colleges	O 90.00 R -89.42	0.58	0.58	..	Surrender of funds was due to no demand of material & supply and honorarium received from the institution.
2202-03-105-99-Setting up of Women cell at College Level & Directorate Level	O 1,60.00 R -62.83	97.17	97.17	..	Reasons for surrender of funds of ₹ 62.83 lakh were not correct & convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.09/2021-22/217-18 dated 31.05.2021).
2202-03-107-98-Scholarships (Colleges)	O 1,50.00 R -56.44	93.56	93.56	..	Surrender of funds was due to non opening of Government colleges.
2202-03-190-99-Establishment of Gurugram University, Gurugram	O 24,00.00 R -24,00.00	..	..	..	Surrender of entire funds was due to non approval of proposal to provide the grant to the University.
2202-03-789-94-Stipends to all Scheduled Caste Students in Government Colleges	O 45,00.00 R -31,50.00	13,50.00	13,50.00	..	Surrender of funds was due to non opening the colleges most of the time during the year due to COVID-19.

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-789- 97-Providing of free Books to Scheduled Caste Students in Govt. Colleges	O 9,00.00 R -6,30.00	2,70.00	2,70.00	..	Reasons for surrender of ₹ 630 lakh have not been intimated (August 2021).

(3) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-108- 99-Production of text books and Preparation of reading Material	O 82.00 R 1,73.58	2,55.58	2,55.58	..	Augmentation of provision through re- appropriation was mainly due to provide the tablets to the students for online classes partely offset by saving due to non filling up of vacant posts and freezing of dearness allowances instalments.
2202-01-800- 91-Swaran Jayanti Programme (99-Swacch Prangan)	O 7,00.00 R 3,92.52	10,92.52	10,92.52	..	Reasons for Augmentation of provision through re- appropriation of ₹ 3,92.52 lakh have not been intimated (August 2021).

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-001- 99- Administrative staff (98-D.E.O.'s Establishment (Field Staff))	O 83,92.00 R 21,49.55	1,05,41.55	1,05,41.55	..	Augmentation of provision through re-appropriation was mainly due to make the payment of honorarium to computer teachers and lab attendents partely offset by saving due to non filling up of vacant posts, freezing of dearness allowances instalments, non purchase of new vehicles, less apprentices hired and less purchase of computer and IT items.
2202-03-102- 99-Assistance to Kurukshetra University	O 85,00.00 R 86,50.00	1,71,50.00	1,71,50.00	..	Augmentation of provision through re-appropriation was mainly due to make the payment of salary to the employees.

Grant No. 9- Contd.

Defective Budgeting

(4) Five cases of defective re-appropriation order are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-01-101-88- Establishment of Primary Education Classes I to V	O 33,93,40.00 R -5,55,57.41	28,37,82.59	28,37,28.07	(-) 54.52	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances and non sanctioning of leave travel concession during Covid-19 partly offset excess expenditure due to make the payment of contractual employee under this component. Reasons for the final saving of ₹ 54.52 lakh have not been intimated (August 2021).
2202-02-109-86-Rashtriya Madhyamikh Shiksha Abhiyan (RMSA)	O 3,12,40.00 R 1,84,28.98	4,96,68.98	4,98,68.98	(+) 2,00.00	Augmentation of provision through re-appropriation was mainly due to excess centre share received from Government of India partly offset by saving due to restriction of construction work in lockdown/COVID-19, pay drawn from state scheme and engagement of less contractual employees. Reasons for the final excess of ₹ 200 lakh have not been intimated (August 2021).

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-02-109- 99-Teaching Staff including other Establishments (98- Establishment Expenses)	O 42,07,31.00 R -9,73,90.70	32,33,40.30	32,33,66.60	(+) 26.30	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowances, non-approval of leave travel concession, non finalisation of rate contract for purchase of dual desk, receipt of less ex-gratia claims and less consumption of electricity, receipt of less claims of medical reimbursement and less expenditure incurred under other charges due to closed school. Reasons for the final excess of ₹ 26.30 lakh have not been intimated (August 2021).
2202-03-001- 99- Administrative Staff (99- Headquarter Staff Establishment (H.Q.))	O 43,61.00 R -12,85.33	30,75.67	28,84.93	(-) 1,90.74	Surrender of funds was mainly due to vacant posts, freezing of dearness allowances, less purchase of IT/Computer items, receipt of less medical re-imburement & ex-gratia claims and appointment of less IT professionals partly offset by excess expenditure on payment of salary to contractual employees. Reasons for the final saving of ₹ 1,90.74 lakh have not been intimated (August 2021).

Grant No. 9- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2202-03-103- 98-Government Colleges	O 5,10,18.39 R -1,57,94.35	3,52,24.04	3,51,76.79	(-) 47.25	Surrender of funds was mainly due to non filling up of vacant posts & freezing of dearness allowances, non purchase of items in Government college, execution of less labour work by the department and non sanctioning of leave travel concession partly offset by more expenditure on engagement of more contractual employees. Reasons for the final saving of ₹ 47.25 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(5) Against the available saving of ₹ 13,16,21.84 lakh, surrender of ₹ 13,24,90.37 lakh on 31 March 2021 proved unrealistic.

(6) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-201- 99- Construction of School Buildings	O 20,00.00 R -20,00.00	..	..	..	Surrender of entire funds was due to instruction of construction work during lockdown.

Grant No. 9- Concl.

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 11,95,00.00 R-11,95,00.00	..	..	..	Surrender of entire funds was due to non-implementation of the scheme.
4202-01-202-97- Construction of Senior Secondary and High Schools Building under NABARD	O 1,00,00.00 R -1,00,00.00	..	..	..	Surrender of entire funds was due to non-approval of the proposal under the scheme.

Defective Budgeting

(7) Two cases of defective re-appropriation order are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-01-202-99-Secondary School Buildings	O 1,30,00.00 R -9,12.75	1,20,87.25	1,24,58.63	(+) 3,71.38	Surrender of funds was due to instruction of construction work during lockdown. Reasons for the final excess of ₹ 3,71.38 lakh have not been intimated (August 2021).
4202-01-203-99- College Buildings	O 1,55,00.00 R -77.62	1,54,22.38	1,59,19.53	(+) 4,97.15	Reasons for final excess of ₹ 4,97.15 lakh have not been intimated (August 2021).

Grant No. 10 - TECHNICAL EDUCATION

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	6,84,04,11	7,39,08,65	5,62,31,07	(-) 1,76,77,58
Supplementary	55,04,54			

Amount surrendered during the year

(March 2021)

1,76,78,03

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	16,00,00	16,00,00	14,63,95	(-) 1,36,05
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,05,09

Notes and comments :

Revenue

Voted Grant

(1) In view of overall saving of ₹ 1,76,77.58 lakh, the supplementary grant of ₹ 55,04.54 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 1,76,77.58 lakh, surrender of ₹ 1,76,78.03 lakh on 31 March 2021 proved unrealistic.

Grant No. 10- Contd.

(3) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-001-93-Directorate of Technical Education (HQ.Staff)	O 13,82.60 R -5,49.83	8,32.77	8,30.28	(-) 2.49	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowance and economy measures adopted by the department.
2203-51-102-96-State University of Performing and Visual Arts, Rohtak	O 30,00.00 R -9,00.00	21,00.00	21,00.00	..	Surrendered of funds was due to 4th installment bill amounting to ₹ 900 lakh not cleared from Finance Department.
2203-51-102-97-YMCA University of Science and Technology Faridabad	O 40,00.00 S 55,04.54 R -12,00.00	83,04.54	83,04.54	..	Reasons for surrendered fund of ₹ 1,200 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.10/ 2021-22/599-600 dated 30.06.2021).
2203-51-102-98-Deen Bandhu Chhotu Ram University of Science & Technology, Murthal (Sonapat)	O 95,00.00 R -28,50.00	66,50.00	66,50.00	..	Surrender of funds was due to less claims received from Aided Polytechnic.
2203-51-104-77-Development of Aided Polytechnics	O 38,00.00 R -14,55.00	23,45.00	23,45.00	..	Surrender of funds was due to less claims received from the Aided Polytechnic.

Grant No. 10- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-105-55-Community Development Through Polytechnics	O 1,20.00 R -1,20.00	..	..	..	Surrender of fund was due to funds have not been received from Government of India.
2203-51-105-59-Development of Government Polytechnics-(98-Establishment Expenses)	O 2,83,36.00 R -83,88.41	1,99,47.59	1,99,45.56	(-) 2.03	Surrender of funds was mainly due to non filling of vacant posts, non sanctioning leave travel concession, less consumption of electricity, adoption of economy measures by the department and less appointment of apprenticeships offset excess expenditure due to engagement of guest faculties.
2203-51-105-82-Modernisation of existing Polytechnic	O 1,50.00 R -1,50.00	..	..	..	Surrender of funds was due to funds not received from Government of India.
2203-51-105-89-Setting up of new Govt. Polytechnics in the State	O 4,00.00 R -4,00.00	..	..	..	Surrender of funds was due to funds not received from Government of India.
2203-51-107-98-Merit cum means Scholarships	O 1,15.50 R -55.86	59.64	59.64	..	Surrender of funds was due to less apprentices appointed.

Grant No. 10- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2203-51-112-91-Setting up of Indian Institute of Information Technology (IIIT), Killohard, Sonapat	O	9,00.00	5,79.82	5,79.82	..	Surrender of funds was due to non finalization of land transfer process.
	R	-3,20.18				
2203-51-112-94-Establishment of Govt. Engineering College Rewari	O	2,16.00	1,65.43	1,65.43	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowance, adoption of economy measures by the department and not sanctioning of leave travel concession.
	R	-50.57				
2203-51-112-95-Establishment of Govt. Engineering College Jhajjar	O	3,00.00	1,95.61	1,95.61	..	Surrender of funds was mainly due to non appointment of contractual staff, freezing of dearness allowance, non sanctioning of leave travel concession, non filling up of vacant posts and adoption of economy measures by the department.
	R	-1,04.39				
2203-51-199-99-Accreditation of Government Polytechnics (Under Swaran Jayanti Scheme)	O	10,00.00	1,01.00	1,01.00	..	Reasons for surrendered fund of ₹ 899 lakh were not correct and convincing. Convincing reasons have been called for (August 2021).
	R	-8,99.00				

Grant No. 10- 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 Schedule Caste Students	O R	56.00 -53.72	2.28	2.28	..	Surrender of funds was due to non finalization of claims of Schedule Caste students.
2203-51-789-93-For Establishing Computer Lab exclusively for SC Students in each Government Aided Polytechnics and Govt. Technical Universities	O R	1,00.00 -1,00.00	..	..	..	Surrender of funds was due to claims of Schedule Caste students not received.
2203-51-789-97-Supply of Free Books for Scheduled Castes	O R	1,00.00 -1,00.00	..	..	..	Surrender of funds was due to claims of Schedule Caste students not received.

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

(4) One case of defective re-appropriation order issued by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-02-789-99- Construction of Hostels for Scheduled Castes Students in Polytechnics	O R	1,00.00 -87.92	12.08	7.03 (-) 5.05	Surrender of funds was due to curbing of expenditure by Government instruction due to Covid-19.

Grant No. 11 - SPORTS AND YOUTH WELFARE

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,01,17,10	3,01,17,10	1,21,19,78	(-) 1,79,97,32
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,80,00,68

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,30,00,00	1,30,00,00	89,97,01	(-) 40,02,99
Supplementary	..			

Amount surrendered during the year

(March 2021)

38,10,42

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 1,79,97.32 lakhs, surrender of ₹ 1,80,00.68 lakhs on 31 March 2021 proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-91-New Coaching Scheme	O 1,44.90 R -20.52	1,24.38	1,24.55	(+) 0.17	Reasons for the saving of ₹ 20.52 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.11/2021-22/219-20 dated 31.05.2021).

Grant No. 11- Contd.

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	65.00	25.44	25.44	..	Surrender of funds was mainly due to less engagement of contractual employees, adoption of economy measures and non-sanction of leave travel concession claims.
	R	-39.56				
2204-51-102-91-Opening of New Girls Bn. N.C.C. Unit at Hissar	O	1,10.00	56.23	52.15	(-) 4.08	Surrender of funds was mainly due to vacant posts, less engagement of contractual employees, adoption of economy measures and receipt of less medical re-imbursment and leave travel concession claims.
	R	-53.77				
2204-51-102-98-Expenditure on Annual Cadet Camps	O	2,14.00	46.61	46.63	(+) 0.02	Surrender of funds was mainly due to adoption of economy measures, vacant posts and less touring.
	R	-1,67.39				

Grant No. 11- 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	21,91.00	14,79.27	14,79.25	(-) 0.02	Surrender of funds was mainly due to vacant posts, frozen of dearness allowance installment, adoption of economy measures, less engagement of contractual employees, less hiring of office building on rent, less touring allowed and non-sanctioning of leave travel concession claims.
	R	-7,11.73				
2204-51-104-45- Establishment of State Youth Commission	O	60.00	10.10	10.10	..	Surrender of funds was mainly due to non-engagement of staff for Chairman, State Youth Commission, less touring due to Covid-19, non purchase of furniture items and non receipt of rent, rates and taxes, medical reimbursement and other charges claims.
	R	-49.90				
2204-51-104-47-Promotion of Sports Activities (E&T)	O	60,00.00	4,38.61	4,38.61	..	Surrender of funds was due to non-approval of grant-in-aid proposal by the Finance Department and non-finalisation of Cash Awards list.
	R	-55,61.39				
2204-51-104-51-State Sports Councils Scheme	O	1,00.00	0.71	0.71	..	Surrender of funds was due to non-organisation of sports activities due to Covid-19.
	R	-99.29				

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104-52-Sports Awards and Incentive Scheme (99-Normal Plan)	O 2,10.00 R -1,46.60	63.40	63.40	..	Surrender of funds was mainly due to non-finalisation of Cash Awards list.
2204-51-104-54-Youth Development Scheme	O 2,55.30 R -2,12.71	42.59	42.59	..	Surrender of funds was mainly due to restriction of 30 per cent in the last quarter and receipt of late approval for transfer the amount of grant-in-aid in HAAS.
2204-51-104-55-Mass Popularization of Sports	O 89.60 R -82.90	6.70	6.70	..	Surrender of funds was mainly due to non-organisation of sports activities due to Covid-19 and receipt of non-proposal of Expenses of Conduct Tours.
2204-51-104-56-Human Resource Development Scheme	O 84,50.10 R -50,89.03	33,61.07	33,61.39	(+) 0.32	Surrender of funds was mainly due to less organisation of sports activities due to Covid-19, vacant posts and receipt of less leave travel concession claims.
2204-51-104-57-Infrastructure Scheme	O 12,01.10 R -11,19.37	81.73	81.73	..	Surrender of funds was mainly due to non-approval of Grant for creation of capital assets by the competent authority was not given for and non-engagement of professional staff.

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-104- 69-Sports Nursery	O 6,18.00 R -2,61.67	3,56.33	3,56.33	..	Surrender of funds was mainly due to less expenditure on scholarship and stipends due to Covid-19.
2204-51-104- 85-Yoga Centre	O 21.00 R -20.28	0.72	0.72	..	Surrender of funds was due to receipt of less demands for other charges and uniform/liveries.
2204-51-104- 86-Sports Equipments	O 15,00.00 R -11,76.60	3,23.40	3,23.40	..	Surrender of funds was due to receipt of less demands for other charges.
2204-51-789- 99- Infrastructure Scheme for Scheduled Castes	O 20,00.00 R -14,02.05	5,97.95	5,97.95	..	Surrender of funds was due to less expenditure due to Covid-19 under the scheme.
2204-51-800- 96-Provisions of Sports & Equipment & development of play grounds in Schools	O 7,00.00 R -5,79.73	1,20.27	1,20.27	..	Surrender of funds was due to closer of schools in view of pandemic Covid-19 resulted in less expenditure.

Grant No. 11- Contd.

Defective Budgeting

(3) Five cases of defective re-appropriation order issued by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-84- Performance Linked Outlay (PLO) for Sports and Youth Welfare (SYW-PLO- REV)	O 1,00.00 R -1,00.00	..	3.85	(+) 3.85	Surrender of entire provision was due to non finalization of scheme. Reasons for excess expenditure of ₹ 3.85 lakh have not been intimated (August 2021).
2204-51-001-95-Moti Lal Nehru School of Sports, Rai and Kamla Nehru School of Sports, Rai	O 21,92.30 R -5,05.03	16,87.27	16,90.68	(+) 3.41	Surrender of funds was mainly due to vacant posts, less expenditure under other charges due to school closed, less energy charges and less leave travel concession & ex-gratia claims received. Reasons for excess expenditure of ₹ 3.41 lakh have not been intimated (August 2021).
2204-51-001-98- Establishment of Sports Coaching Camps	O 28,05.10 R -3,60.94	21,47.16	21,50.20	(+) 3.04	Surrender of funds was mainly due to vacant posts, no sports activities was connected due to Covid-19 and less leave travel concession & medical claims received. Reasons for excess expenditure of ₹ 3.04 lakh have not been intimated (August 2021).

Grant No. 11- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2204-51-001-99- Appointment of Essential Staff for Sports Directorate	O 6,06.50 R -91.71	5,14.79	5,18.47	(+) 3.68	Surrender of funds was mainly due to vacant posts & freezing of dearness allowance and less leave travel concession claims received. Reasons for excess expenditure of ₹ 3.68 lakh have not been intimated (August 2021).
2204-51-102-93-Opening of NSS Cell in D.H.E, Haryana	O 1,20.00 R -83.15	36.85	29.81	(-) 7.04	Surrender of funds was mainly due to vacant posts & freezing of dearness and less claims received under prizes and award. Reasons for saving of ₹ 7.04 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(4) Out of the ultimate saving of ₹ 40,02.99 lakh, ₹ 1,92.57 lakh remains unsurrendered.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-102-98- Performance Linked Outlay (PLO) for Sports and Youth Welfare (SYW-PLO- CAP)	O 20,00.00 R -20,00.00	..	..	..	Surrender of entire funds was due to non-finalization of the scheme.

Grant No. 11- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-102- 99-Sports Infrastructure Scheme	O 1,00,00.00 R -10,17.29	89,82.71	89,82.71	..	Reasons for the saving of ₹ 10,17.29 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.11/2021-22/219-20 dated 31.05.2021).

Defective Budgeting

(6) One case of defective re-appropriation order issued by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4202-03-101- 99-Buildings (Youth Hostels)	O 10,00.00 R -7,93.13	2,06.87	14.30	(-)1,92.57	Reasons for the saving of ₹ 7,93.13 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.11/2021-22/219-20 dated 31.05.2021). Reasons for the final saving of ₹ 1,92.57 lakh have not been intimated (August 2021).

Grant No. 12 - ART AND CULTURE

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,33,10,63	1,33,10,63	22,83,75	(-) 1,10,26,88
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,10,27,15

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	15,00,00	15,00,00	15,00,00	..
Supplementary	..			

Amount surrendered during the year

Nil

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 1,10,26.88 lakh, surrender of ₹ 1,10,27.15 lakh on 31 March 2021, proved unrealistic.

Grant No. 12- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-99-Setting up of State Archives Regional repositories and development of Archives in Haryana	O 2,34.00 R -53.10	1,80.90	1,80.90	..	Surrender of funds was mainly due to non filling up of vacant posts, less payment of contractual staff, receipt of less claims of leave travel concession, less purchase of office items, less traveling by the officers/ officials and less receipt of demands from field offices regarding office items.
2205-51-103-93-Setting up of Zonal Museum	O 78,00.00 R -72,31.71	5,68.29	5,68.29	..	Surrender of funds was mainly due to lack of technical staff, no maintenance work could be done and non filling up of vacant posts.
2205-51-103-94-Setting up of State Archaeological Museum	O 2,00.00 R -1,97.31	2.69	2.69	..	Surrender of funds was mainly due to non finalization of project, non filling up of vacant posts and less purchase of office items.
2205-51-103-96-Protection / Preservation Development of Ancient Monuments Sites	O 16,00.00 R -14,13.75	1,86.25	1,86.25	..	Reasons for surrender of fund of ₹ 14,13.75 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.12/ 2021-22/ 205-06 dated 31.05.2021).

Grant No. 12- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-103-98- Archaeological Excavation Exploration programme	O 4,00.00 R -3,89.12	10.88	10.88	..	Surrender of funds was mainly due to less payment of daily wagers, less touring by the officers / officials, less purchase / repair of vehicle and less purchase of office items.
2205-51-103-99-Direction Admn.	O 4,02.81 R -2,21.48	1,81.33	1,81.33	..	Surrender of funds was mainly due to less purchase of computer items, not filling up of vacant posts, less claims of medical reimbursement and no purchase/ repair of vehicles.
2205-51-105-99-Setting up of District / Sub Divisional Libraries	O 25,92.50 R -14,86.69	11,05.81	11,06.08	(+) 0.27	Reasons for surrender of fund of ₹ 14,86.69 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&Appn. A/cs/G. No.12/ 2021-22/205-06 dated 31.05.2021).

Grant No. 13 - HEALTH

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

Revenue

Voted

		Total Grant or appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	55,67,49,85	63,09,84,80	50,80,95,40	(-) 12,28,89,40
Supplementary	7,42,34,95			

Amount surrendered during the year

(March 2021)

12,27,65,69

Charged

Original	25,00	25,00	9,65	(-) 15,35
Supplementary	..			

Amount surrendered during the year

(March 2021)

15,35

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	9,66,00,00	12,85,00,00	7,68,28,83	(-) 5,16,71,17
Supplementary	3,19,00,00			

Amount surrendered during the year

(March 2021)

4,63,23,77

Notes and comments :

Revenue

Voted Grant

(1) of the ultimate saving of ₹ 12,28,89.40 lakh, an amount of ₹ 1,23.71 lakh remained un-surrendered

(2) In view of overall saving of ₹ 12,28,89.40 lakh, the supplementary grant of ₹ 7,42,34.95 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 13- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-37- Haryana State Health Resource Centre for Quality Improvement of Health Institution & HMIS	O 32,00.00 R -24,00.00	8,00.00	8,00.00	..	Surrender of fund was due to less amount released by Government as GIA for Haryana State Health Resource Centre for quailty improvement of Health Institute.
2210-01-110-38- Mukhyamantri Muft Ilaaj Yojna (99- Under public private partnership (PPP))	O 45,00.00 R -5,00.00	40,00.00	40,00.00	..	Surrender of fund was due to less purchase of Medicine.
2210-01-200-98- National Urban Health Mission	O 44,00.00 R -11,74.00	32,26.00	32,26.00	..	Surrender of fund was due to grant-in-aid sanctioned by Finance Department but Finance Department did not clear the bills.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-02-101-93- Strengthening of Directorate of AYUSH at Head Quarter	O 6,06.70 R -2,14.91	3,91.79	3,91.79	..	Surrender of fund was mainly due to vacant posts, economic measures, less purchase of Medicines, Less repair of vehicles, less claim of Petroleum and oil lubrication Petroleum and oil Lubrication & electricity Bills.
2210-02-102-99- Opening /Continuation of Homeopathic Dispensaries	O 75.00 R -42.34	32.66	32.66	..	Surrender of fund was mainly due to less purchase of medicine, vacant posts, economic measures & less claims accepted of electricity Bills.
2210-03-789-99- Jananee Suraksha Yojna for Schedule Caste	O 5,00.00 R -1,50.37	3,49.63	3,50.24	(+) 0.61	Reasons for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/ G.No.13/2021-22/199-200 dated 31.05.2021).
2210-04-101-81- GIA to State Ayush Society, Haryana for National Ayush Mission	O 90,00.00 R -35,77.88	54,22.12	54,22.12	..	Surrender of fund was due to no grant have been issued from Government of India.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-04-101-90- Health Awareness through ISM&H through fairs with Medical Camps	O 5,00.00 R -3,29.76	1,70.24	1,70.43	(+) 0.19	Surrender of funds was mainly due to economy measure & less purchase of medicines.
2210-04-101-94- Grant-in-aid to various Institutions / Gram Panchayats	O 2,00.00 R -51.35	1,48.65	1,48.65	..	Reasons for surrender of funds was mainly due to economy measures.
2210-04-102-97- Continuance of Homeopathic Dispensary	O 4,99.60 R -1,88.95	3,10.65	3,10.72	(+) 0.07	Surrender of fund was mainly due to non filling up of vacant posts, no fresh case of ex- gratia reported, less purchase of medicines, economic measures.
2210-05-101-86- Shri Krishna Ayush University Kurukshetra	O 30,00.00 R -29,62.75	37.25	37.25	..	Surrender of fund was due to no grant have been claimed by concerned office & no construction work have been done in year 2020-21.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-101-89- Strengthening improvement of Shri Krishna Govt Ayurvedic College Kurukshetra and ISM&R Institute, Panchkula.	O 11,24.40 R -2,48.71	8,75.69	8,76.33	(+) 0.64	Surrender of fund was mainly due to vacant post, less purchase of medicines non completion of the internship training of BAMS students, less ITI staff recruited by office, economic measures & no new case of ex-gratia.
2210-05-105-71- Establishment of Nursing School/College. MPHW Male	O 25,00.00 R -19,73.65	5,26.35	5,26.35	..	Reasons for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/ G.No.13/2021-22/199-200 dated 31.05.2021).
2210-05-105-74- University of Health Sciences, Karnal	O 10,00.00 R -9,00.00	1,00.00	1,00.00	..	Surrender of fund due to new establish university the expenditure has been estimated for the post Regular outsource to be filled in future & present post as well as other expenditure in various heads. Target could not be achieved because the process for recruitment is under process.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-84- Establishment of Pt.B.D.Sharma University of Health Science Rohtak	O 5,37,50.00 S 89,00.00 R -89,00.01	5,37,49.99	5,37,49.99	..	Surrender of funds was due to transfer of funds to Mukhya Mantri Muft Ilaj Yojana for Medical Education & Research Pt- B.D. Sharma University of Health Sciences, Rohtak. After 1st supplementary an amount of ₹ 89 crore has been replenished.
2210-05-199-99- Grant-in-Aid to Maharaja Agarsen Institute of Medical Education and Research Agroha	O 6,00.00 R -2,50.00	3,50.00	3,50.00	..	Surrender of funds was due to less purchase of machinery & equipment and library books etc due to Covid-19.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-06-102-99- Public Analyst and Food Inspector	O 5,92.11 R -88.38	5,03.73	5,03.73	..	Surrender of fund was mainly due to equipments could not be purchased as technical specification are being prepared by a technical expert team, non filling up of vacant posts and expenditure in the Leave travel concession decreases due to Covid-19 Panademic, offset excess expenditure due to increasing DC rates of contractual staff and professional services.
2210-80-199-98- National Health Mission (99-Assuring Total Anaemia Limit (ATAL) Abhiyaan Renamed as ATAL Swasthya Abhiyan)	O 93,00.00 R -24,00.00	69,00.00	69,00.00	..	Reason for surrender of fund was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/ G.No.13/2021-22/199-200 dated 31.05.2021).
2211-51-001-97- Child Survival Safe Motherhood	O 11,31.00 R -4,49.87	6,81.13	6,81.13	..	Surrender of fund was mainly due to non filling up of vacant posts, non availing of LTC & no more new case received in this financial year.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-001-99- State Family Planning Bureau	O 6,15.00 R -2,31.79	3,83.21	3,83.21	..	Surrender of fund was mainly due to non filling up of vacant posts, non availing of LTC & no more new case received in this financial year partly offset excess expenditure on medical reimbursement.
2211-51-003-95- M.P.W. Training School (Male) Rohtak	O 96.00 R -80.41	15.59	15.59	..	Surrender of funds was mainly due to non filling up of vacant post, less touring by the staff, less bill received of medical reimbursement & non availing of LTC by the employees.
2211-51-003-98- Training of A.N.Ms	O 10,09.00 R -6,27.88	3,81.12	3,81.12	..	Surrender of funds was mainly due to non filling up of vacant post, less bill received of medical reimbursement & non availing of LTC by the employees.
2211-51-101-98- Sub Centres	O 1,95,00.00 R -45,48.96	1,49,51.04	1,48,48.00	(-) 1,03.04	Surrender of funds was mainly due to non filling up of vacant post, less bill received of medical reimbursement & non availing of LTC by the employees.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2211-51-102-99- Urban Family Welfare Services	O 6,68.50 R -1,98.17	4,70.33	4,70.33	..	Surrender of funds was mainly due to non filling up of vacant post , less bill received of medical reimbursement & non availing of LTC by the employees.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-43- Implementation of NPCDCS (National Programme for Prevention and Control of Cancer and Stroke) and NPHCE (National Programme fo Health Care-	O 10.00 R 31,78.00	31,88.00	31,88.00	..	Augmentation of provision was made through reappropriation due to construction of Cancer Hospital at Ambala Cantt.
2210-05-105-76- Mukhya Mantri Muft Ilaj Yojna for Medical Education and Research 97-Pt B.D. Sharma University of Health Science, Rohtak.	O 25,00.00 R 52,30.00	77,30.00	77,30.00	..	Augmentation of provision was due to more purchase of medicines due to Covid-19 as compare to previous year.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-94- Maharaja Agarsen Institute of Medical Research and Education, Agroha	O 90,00.00	90,00.00	1,17,78.00	(+) 27,78.00	Reasons for the final excess of ₹ 27,78 lakhs have not been intimated (August 2021).

Defective Budgeting

(5) In the following cases where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department which indicates that budget estimates were not prepared appropriately in discussed below:

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-46- Out Sourcing of Support Services	O 2,10,00.00 S 90,00.00 R -56,97.62	2,43,02.38	2,43,02.38	..	Surrender of funds due to less appointment of contractual staff
2210-05-105-76- Kalpana Chawla Govt. Medical College, Karnal (96-BPS Govt Medical College for Women Khanpur Kalan, Sonapat)	O 11,00.00 S 14,00.00 R -7,27.59	17,72.41	17,72.41	..	Surrender of funds was due to less purchase of medicines

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-81- Establishment of Mewat Medical College at Nelhar	O 1,20,00.00 S 89,33.00 R -79,24.06	1,30,08.94	1,30,09.24	(+) 0.30	Surrender of funds was mainly due to Administrative & Financial approval was not received from Government ₹ 1.80 crore approximately Financial sanction received on 31/03/2021 ₹ 1.43 crore, non extension of contractual employees, energy charges actual bill received, approval of floating of tender was not received from Government & not filling of vacant post.

(6) In the following cases where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department in discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-110-49- Strengthening of Urban Hospitals and Dispensaries-	O 8,42,49.35 S 94,56.00 R -1,93,21.93	7,43,83.42	7,43,10.80	(-)72.62	Surrender of funds was mainly due to vacant posts of various categories, no appointment of contractual staff was made because of covid and less expenditure was made due to covid lockdown.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-05-105-78- Establishment of Kalpana Chawala Medical College, Karnal	O 1,00,00.00 S 19,00.00 R -29,38.61	89,61.39	89,61.39	..	Surrender of funds was due to non filling up of post and less purchase of stationary items, non procurement of material due to Covid-19 and adoption of economy measures by department.
2210-05-105-82- Establishment of BPS Woman Medical College Khanpur Kalan(Sonepat)	O 1,35,00.00 S 41,10.00 R -68,48.20	1,07,61.80	1,07,61.80	..	Surrender of funds due to Covid -19 Pandemic recruitment process for the various sanctioned posts could not be completed, due to less appointment of outstanding contractual employee due to COVID-19.
2210-05-105-84- Establishment of Pt.B.D.Sharma University of Health Science Rohtak-	O 5,37,50.00 S 89,00.00 R -89,00.01	5,37,49.99	5,37,49.99	..	Surrender of funds due to Mukhya mantri Muft Ylaj Yojana for Medical Education & Research Pt. B.D. Sharma University of Health Sciences, Rohtak. After 1st supplementary an amount of ₹ 89.00 crore has been replenished.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-06-101-99- Malaria	O 2,64,68.32 S 35.95 R -4,57.97	2,60,46.30	2,60,39.38	(-) 6.92	Surrender of funds was mainly due to vacant post, less touring by employees, less salary given contractual spray staff & less expenditure made as per instruction of Government.

(7) Nine cases of defective re-appropriation order issued by the Finance Department in which amount was surrendered less than actual saving, resulted an amount was not surrendered is discussed on next page:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-102-98- District Staff (98- Establishment Expenses)	O 2,31,37.89 R -43,91.87	1,87,46.02	1,87,41.30	(-)4.72	Surrender of funds was mainly due to non filling up of vacant posts, ceiling on bill which was not relaxed so bill could not made, economy measures adopted and due to covid-19, bills restricted by Government on leave travel concession and less no. of appointment stipend trainee partly offset excess expenditure for IPS medical through empanelled hospitals.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-102-99- Headquarter Staff-	O 6,46.49 R -81.25	5,65.24	5,58.29	(-)6.95	Surrender of funds was mainly due to economy measures adopted due to Covid-19, bills restricted by Government on leave travel concession, less number of claims received of medical reimbursement and less no. of appointment as stipend trainee partly offset excess expenditure due to increasing in salary if IT professional.
2210-01-110-96- Improvement and Expansion of Hospital Renamed as Improvement and Expansion of various Health Institutions-	O 2,00,00.00 R -37,20.72	1,62,79.28	1,62,71.40	(-) 7.88	Surrender of funds was due to less purchase of Medicine.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-02-101-92- Strengthening of District Ayurveda Offices (98- Establishment Expenses)	O 21,58.92 R -9,77.37	11,81.55	11,78.38	(-) 3.17	Surrender of funds was mainly due to vacant posts, no biometric machines purchasing, less claim for vehicles repair and no new vehicles purchase, less purchase of medicine, non reporting of fresh case of ex-gratia and economic measures.
2210-04-101-86 Strengthening of Ayurvedic/ Unani/Homeopa thic Dispensaries/ Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	O 1,32,75.65 R -19,05.79	1,13,69.86	1,13,31.03	(-)38.83	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of medicines, less ITI staff recruited by office, economic measures, less touring & less purchase of store material partly offset excess expenditure due to increasing of DC rates of contractual employees.
2210-04-103-98- Unani	O 5,38.45 R -1,42.29	3,96.16	3,92.49	(-)3.67	Surrender of funds was mainly due to non filling up of vacant post, less purchase of medicines, no fresh case of ex-gratia reported economic measures.

Grant No. 13- Contd.

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 2,77,75.00 R -2,27,75.00	50,00.00	22,22.00	(-)27,78.00	Surrender of funds was due to ₹ 50 crore has been released to Ayushman Bharat Department as per their demand.
2211-51-001-98 -District Family Planning Bureau	O 22,25.00 R -10,47.46	11,77.54	11,75.45	(-)2.09	Surrender of funds was mainly due to non filling of vacant post, no grant stipend to the trainees, all road vehicles vacant post of drivers & less demand by subordinate officers.
2211-51-101-98 - Sub Centres	O 1,95,00.00 R -45,48,96	1,49,51.04	1,48,48.00	(-)1,03.04	Surrender of funds was mainly due to non filling of vacant post, less bills received of medical reimbursment and non availing of leave travel concession by the employees.

(8) Two Case of defective re-appropriation order issued by the Finance Department in which entire budget provision was surrendered resulted excess expenditure was made without budget provision is discussed below:-

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2210-01-001-98 -District Staff- Continuation of Staff for Civil Surgons	O 51,75.89 R -8,88.51	42,87.38	42,90.35	(+)2.97	Surrender of funds was mainly due to non filling of vacant post, ban on purchase of new vehicles, less expenditure made as per instruction of Government, less claim received and less expenditure due to Covid-19 partly offset excess expenditure on more claims of medical reimbursement.
2210-03-110-99 -Continuance of Rural Hospital and Dispensary Renamed as Rural Health Service	O 8,58,94.47 R -1,29,63.51	7,29,30.96	7,30,53.44	(+)1,22.48	Surrender of funds was mainly due to non filling of vacant posts, disbursed as less expenditure was made due to covid lockdown, less expenditure made as per instruction on leave travel conession of Government, less claims received for financial assistance and energy charges.

Capital**Voted Grant**

(9) Of the ultimate saving of ₹ 5,16,71.17 lakh, an amount of ₹ 53,47.40 lakh remained un-surrendered.

(10) In view of overall saving of ₹ 5,16,71.17 lakh, the supplementary grant of ₹ 3,19,00 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 13- Contd.

(11) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-63- Construction of Food and Drug Administration Building	O 12,00.00	12,00.00	0.75	(-) 11,99.25	Reasons for the final saving of ₹ 11,99.25 lakh was due to non finalization of construction executing agency.
4059-01-051-65- Construction work of Directorate of Medical Education and Research Haryana (Panchkula)	O 10,00.00	10,00.00	1,91.11	(-) 8,08.89	Reasons for the final saving of ₹ 8,08.89 lakh have not been intiamted (August 2021).
4210-03-101-90- Construction of Buildings under Swaran Jayanti Yojna	O 5,00.00 R -5,00.00	..	..	..	Surrender of entire provision was due to no constrection work have been done in this scheme in the FY 2020-21.
4210-03-101-92- Construction / Repair of building of Government Ayurvedic / Unani / Homeopathic Dispensaries	O 8,00.00 R -5,55.15	2,44.85	2,44.85	..	Surrender of funds was due to no constrection work have been done by PWD B&R/ Panchayti Raj Department.
4210-03-105-86- Performance Linked Outlay (PLO) for Medical Education and Research (MER- PLO-CAP)	O 1,58,00.00 R -1,58,00.00	..	..	..	Reasons for the saving of ₹ 1,58,00 lakh have not been intiamted (August 2021).

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-87- Construction work AIIMS, Manethi (Rewari)	O 5,00.00 R -5,00.00	..	..	..	Surrender of entire provision was due to land is yet to be finalized.
4210-03-105-91- Construction work of BD Sharma University of Health Science Rohtak (99- Construction of Building)	O 30,00.00 R -30,00.00	..	..	..	Surrender of funds was due to Land is yet to be finalized.
4210-03-105-93- Construction work of New Government Medical College at Bhiwani	O 1,65,00.00 R -1,65,00.00	..	..	..	Reason for surrender of fund was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/ G.No.13/2021-22/203-204 dated 31.05.2021).
4210-03-105-96- Construction of Kalpana Chawla Government Medical College Karnal	O 30,00.00 R -18,52.24	11,47.76	11,47.76	..	Surrender of funds was due to non submission of the claim by HSCC Noida in respect of Medical Equipments civil works etc.
4210-03-105-97- Construction of BPS Women Medical College Khanpur Kalan (Sonapat) (98- Construction of Building (State Contribution))	O 1,00.00 R -52.95	47.05	47.05	..	Surrender of funds was due to covid-19 no project for construction in hand.

Grant No. 13- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-98- Construction of Mewat Medical College at Nalhar- (97- Construction of Building (State Contribution))	O 30,00.00 S 41,00.00 R -41,00.00	30,00.00	30,00.00	..	Surrender of funds was due to covid-19 no project for construction in hand.
4210-04-107-99- Strengthening of State Drug Regulatory System	O 1,50.00 R -1,50.00	..	..	..	Surrender of entire provision was due to Budget provision was made for purchase of equipment such as GCMS MS LC and ICP for new Drug Laboratory but lab was not constructed due to non finalization of executing agency.

(12) Excess occurred under the heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-88- Government Medical College and Hospital in Mohindergarh (at Narnaul)	O 70,00.00 S 80,00.00 R 14,80.00	1,64,80.00	1,64,80.00	..	Augmentation of provision through re-appropriation was made due to construction work of all GMC Narnaul.

Grant No. 13- Contd.

(13) In the following cases where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department in discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-105-90- Construction work of Dental College at Nalhar (99- Construction of Building)	O 5,00.00 S 25,00.00 R -29,82.90	17.10	17.10		Entire provision was surrendered due to Detailed project report is yet to be finalised.
4210-03-105-94- Construction work of New Government Medical College at Jind.	O 30,00.00 S 48,00.00 R -30,58.00	47,42.00	47,42.00		Surrender of funds was mainly due to Memorandum of Agreement 10 per cent has to be made to the executing agency till the award of the work to contractor for mobilization of work, but executing agency has awarded the work on 31.01.2021.

Grant No. 13- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-98- Construction of Building of Government Institute of ISM&R Panchkula and Directorate of Ayurveda in the Campus of Institute	O 50.00 R -15.60	34.40	25.24	(-) 9.16	Surrender of funds was due to economic measures.
4210-03-105-92- Construction work of University of Health Sciences Karnal (98- Construction of building)	O 50,00.00 S 1,00,00.00 R 46,04.74	1,96,04.74	1,53,10.45	(-) 42,94.29	Augmentation of provision was made through re-appropriation due to construction work of University of Health Science Karnal, more than 25 per cent work has been completed.

(15) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than saving, resulted in excess expenditure was made is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-03-101-91- Construction of building of Govt. Ayurvedic Colleges/ Hospitals	O 20,00.00 R -4,02.51	15,97.49	17,37.49	(+) 1,40.00	Surrender of funds was due to less construction work have been done by PWD B&R/ Panchayti Raj Department.

Grant No. 13- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4210-01-110-99- Buildings	O 3,00,00.00 R -29,39.17	2,70,60.83	2,78,85.03	(+) 8,24.20	Surrender of funds was due to less construction of health constrction. Reasons for the final excess of ₹ 8,24.20 lakh have not been intimated (August 2021).

Grant No. 14 - URBAN DEVELOPMENT

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,22,90,60	1,22,90,60	69,84,19	(-) 53,06,41
Supplementary	..			

Amount surrendered during the year

(March 2021)

53,06,41

Capital

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	14,50,00,00	14,50,00,00	5,64,29,17	(-) 8,85,70,83
Supplementary	..			

Amount surrendered during the year

(March 2021)

8,85,70,83

Notes and comments :

Revenue

(1) Saving occurred mainly as under the following heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-95-Town and Country Planning (District Staff)-	O 50,41.10 R -80.34	49,60.76	49,60.76	..	Reasons for the surrendered amount of ₹ 80.34 lakh was not correct and convincing. Convincing reasons have been called for vide No. (Fin. & Appn.A/cs/G.No.14/2021-22/233-234 dated 31.05.2021).

Grant No. 14 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-98-Urban Estates Establishment Land Acquisition & Development Scheme (Headquarters Staff)	O 2,40.20 R -80.59	1,59.61	1,59.61	..	Reasons for the surrendered amount of ₹ 80.59 lakh was not correct and convincing. Convincing reasons have been called for vide No. (Fin.& Appn.A/cs/G.No.14/2021-22/233-234 dated 31.05.2021).
2217-80-001-99-Town & Country Planning (Headquarter Staff)	O 11,39.30 R -2,28.39	9,10.91	9,10.91	..	Reasons for the surrendered amount of ₹ 2,28.39 lakh was not correct and convincing. Convincing reasons have been called for vide No. (Fin.& Appn.A/cs/G.No.14/2021-22/233-234 dated 31.05.2021).
2217-80-191-94-Grant in Aid to Haryana Shehri Vikas Pradhikaran for NCR Satellite around Delhi	O 50,00.00 R -49,96.20	3.80	3.80	..	Reasons for the surrendered amount of ₹ 49,96.20 lakh was not correct and convincing. Convincing reasons have been called for vide No. (Fin.& Appn.A/cs/G.No.14/2021-22/233-234 dated 31.05.2021).

Grant No. 14 - Concl'd.

Capital**Voted Grant**

(2) Saving occurred under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4217-60-051- 89-Mangal Nagar Vikas Yojana	O 14,50,00.00 R -8,85,70.83	5,64,29.17	5,64,29.17	..	Surrender of fund was due to non receipt of Exteranal Development Charges from the Haryana Urban Developemnt Authority.

Grant No. 15 - LOCAL GOVERNMENT

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	49,78,00,56	73,14,13,57	35,48,30,59	(-) 37,65,82,98
Supplementary	23,36,13,01			

Amount surrendered during the year

(March 2021)

37,65,82,98

Capital

Voted

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

Amount surrendered during the year

(March 2021)

5,00,00

Notes and comments :

Revenue

(1) In view of ultimate saving of ₹ 37,65,82.98 lakh, the supplementary grant of ₹ 23,36,13.01 lakh obtained in August 2020 and March 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-05-191-98- Mera Shahr Sarvottam Shahr	O 5,00,00.00 R -5,00,00.00	..	..	..	Surrender of entire provision was due to non-receipt of proposal/demand as per guidelines of the scheme.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2070-01-108-99- Direction and Administration (99-HQ Staff Establishment)	O 1,50.00 S 15.00 R -21.35	1,43.65	1,43.65	..	Surrender of funds was mainly due to transfer of two employee and suspension of one employee, less clearance of leave travel concession, less claims of petrol, oil and lubricants.
2217-05-191-99- Jagmag Shahar	O 50,00.00 R -50,00.00	..	..	..	Surrender of entire provision due to non-receipt of demand from the Municipalities under the scheme.
2217-80-001-97- Local Bodies (Elections)	O 91.86 R -45.60	46.26	46.26	..	Surrender of funds mainly due to non-filling of vacant posts.
2217-80-191-95- Services of Sewerage water supply and Drainage in Municipal Corporation	O 1,68,00.00 R -1,14,85.00	53,15.00	53,15.00	..	Surrender of funds was due to receipts of less demant of grant-in-aid from the Municipalities.
2217-80-191-97- Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission	O 3,89,76.00 R -78,33.17	3,11,42.83	3,11,42.83	..	Surrender of funds due to less receipt of funds from the Government of India.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-89- National Urban Lively hood Mission	O 50,00.00 R -36,38.57	13,61.43	13,61.43	..	Surrender of funds due to non-receipt of funds from the Government of India.
2217-80-192-90- Scheme for Compensation of loss of commercial property of small shopkeepers because of any disasters	O 50,00.00 R -50,00.00	..	..	..	Surrender of entire provision was due to non-receipt of claims under the scheme.
2217-80-192-94- Pradhan Mantri Awas Yojna Urban (PMAY- U)	O 1,55,00.00 R -1,00,01.11	54,98.89	54,98.89	..	Surrender of funds due to non-receipt of funds from the Government of India.
2217-80-192-98- Strengthening of Fire Services	O 60,00.00 R -60,00.00	..	..	..	Surrender of entire provision of ₹ 60,00 lakh was due to non finalization of process of vehicle purchase.
2217-80-789-90- National Urban Lively hood Mission for Scheduled Castes	O 17,93.00 R -13,97.75	3,95.25	3,95.25	..	Surrender of funds due to non-receipt of funds from the Government of India.
2217-80-789-94- Deen Dayal Upadhyaya Sewa Basti Utthaan	O 35,00.00 R -19,57.27	15,42.73	15,42.73	..	Surrender of entire provision due to non-receipt of demand for grant-in-aid from the Municipalities.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-793-99- SC Component under Rajiv Awas Yojna Renamed as SC Component under Pradhan Mantri Awas Yojna	O 1,00,00.00 R -33,46.40	66,53.60	66,53.60	..	Surrender of funds due to non-receipt of funds from the Government of India.
2217-80-800-73- Mukhyamantri Awas Yojana	O 1,00,00.00 R -1,00,00.00	..	..	..	Surrender of fund was due to non-receipt of demand for subsidies from the Municipalities.
2217-80-800-76- Shifting of Milk Dairies	O 1,00.00 R -1,00.00	..	..	..	Surrender of fund was due to non-receipt of demand from the Municipalities under the scheme.

(3) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-87- Smart City	O 1,00,00.00 R 2,44,00.00	3,44,00.00	3,44,00.00	..	The provisions was augmented through re-appropriation due to more-receipt of fund from Government of India.

Grant No. 15- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-93- Grant-in-Aid to Municipalities / Municipal Councils on the recommendation of Central Finance Commission	O 2,19,24.00 R 30,33.17	2,49,57.17	2,49,57.17	..	The provisions was augmented through re-appropriation due to more-receipt of fund from Government of India.

Defective Budgeting

(4) Six cases of defective budgeting where supplementary grant was obtained unnecessary/excessive and reduced through reappropriation is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-001-91- Performance Linked Outlay (PLO) for Department of Urban Local Bodies (DLB- PLO-REV)	O 54,39.85 S 1,93,00.00 R -2,47,39.85	..	..	..	Surrender of funds was due to non-utilization of budget provision as sufficient funds was available under the scheme.
2217-80-191-96- Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Corporations	O 5,32,40.00 S 10,74,00.00 R -14,03,52.50	2,02,87.50	2,02,87.50	..	Reasons for the surrendered amount of ₹ 14,03,52.50 lakh was not correct and convincing. Convinsing reasons have been called for (Fin.&Appn. A/cs/G.No.15/2021-22/229-230 dated 31.05.2021).
2217-80-192-86- New Urban Renewal Mission (AMRUT)	O 6,25,00.00 S 3,85,00.00 R -6,40,81.01	3,69,18.99	3,69,19.00	(+) 0.01	Surrender of funds due to non-receipt of funds from the Government of India.

Grant No. 15- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2217-80-192-88- Swachh Bharat Mission	O 48,11.90 S 2,00,00.00 R -1,90,34.80	57,77.10	57,77.10	..	Surrender of funds due to non-receipt of funds from the Government of India.
2217-80-192-92- Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committees / Councils	O 3,46,00.00 S 57,00.00 R -3,32,48.66	70,51.34	70,51.34	..	Reasons for the surrendered amount of ₹ 3,32,48.66 lakh was not correct and convincing. Convinsing reasons have been called for (Fin.&Appn. A/cs/G.No.15/2021-22/229-230 dated 31.05.2021).
2217-80-192-97- Rajiv Gandhi Shahri Bhagidari Yojna	O 1,00.00 S 1,33,98.00 R -1,27,91.51	7,06.49	7,06.49	..	Surrender of entire provision due to non-receipt claims for grant-in-aid under the scheme from Municipalities.

Capital**Voted Grant**

(5) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-64- Purchase of Land and Construction Work of Directorate of Fire Service Haryana (Panchkula)	O 5,00.00 R -5,00.00	..	..	..	Entire provision of ₹ 500 lakh was surrendered due to non-receipt of claims under the scheme.

Grant No.16 - LABOUR

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	61,86,24	61,86,24	54,21,47	(-) 7,64,77
Supplementary	..			

Amount surrendered during the year

(March 2021)

7,26,43

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,10,10	5,10,10	5,00,66	(-) 9,44
Supplementary	..			

Amount surrendered during the year

(March 2021)

3,29,87

Notes and comments :

Revenue

(1) Of the ultimate saving of ₹ 7,64.77 lakh ₹ 38.34 lakh remained unsurrendered.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-001- 99-Headquarter Staff (98- Establishment expenses)	O 7,02.50 R -2,73.21	4,29.29	4,29.29	..	Surrender of funds was mainly due to cancellation of renovation work of office building, non filling up of vacant post, less receipt of medicals claims, no increase in DC rates under contractual services.

Grant No. 16- Contd.

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 10,02.20 R -2,26.21	7,75.99	7,75.99	..	Surrender of funds was mainly due to vacant post, non increasing of dearness allowance, non passing of leave travel concession bills by Fianace Department, received less claims of medical reimbursement cases and non passing of some office expenses bills by Treasury offices.
2230-01-102-92-Establishing two industrial Hygiene laboratories (IHL) at Gurugram and Faridabad	O 45.00 R -40.04	4.96	4.96	..	Surrender of funds was mainly due to curtail revenue expenditure in the financial year as per Government instructions instruments for Hygiene Laboratories could not purchased, non demand of rent, rates & taxes, non engagement of contractual employess and non filling up of vacant posts.

Grant No. 16- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-102- 96-Health	O	1,50.65	82.90	82.90	..	Surrender of funds was mainly due to actual payment and vacant post, less rate of dearness allowance, less receipt of petrol oil & lubricants bills, non passing of leave travel concession bills by Finance Department.
	R	-67.75				
2230-01-113- 97- Rehabilitation of Destitute and Migrant Child Labour	O	80.00	53.18	53.18	..	Surrender of funds was mainly due to curtail revenue expenditure in the financial year as per Government instructions, non receipt of maintenace/ repair bills of vehicle & non receiving of petrol, oil and lubricants bills.
	R	-26.82				
2230-01-800- 99- Computerizat- ion of Labour Department	O	2,15.00	73.58	73.58	..	Surrender of funds was mainly due to vendor work got completed and department hired own resources whose salary was paid from different head & no requisition for purchasing of IT releated items.
	R	-1,41.42				

Grant No. 16- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-789-99- Entrepreneur Development Programme for Scheduled Caste beneficiaries	O 44.00	44.00	5.00	(-) 39.00	Reasons for the final saving of ₹ 39 lakh have not been intimated (August 2021).

(3) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-01-112-99- Rehabilitation of Bonded Labour	O 5.00 R 2,15.00	2,20.00	2,20.00	..	Augmentation of provision was due to regarding make payment for permanent corps at all district level (₹ 10.00 lakh each) for Rehabilitation of Bonded Labour as per Cenral Sector Scheme 2016 Government of India.

Grant No. 16- Concl'd.

Capital**Voted Grant**

(4) Saving occurred as under the following Head :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051- 66-Purchase of Plot for Office Building and Construction of Shram Shakti Bhawan at Panchkula	O 5,00,00 R -5,00,00	..	..	..	Reasons for surrender of funds of ₹ 5,00 lakh were not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G. No.16/2021-22/221- 222 dated 31.05.2021).

Defective Budgeting:-

(5) In view of excess of ₹ 3,20.44 lakh, amount of ₹ 1,70.22 lakh obtained through re-appropriation proved inadequate.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-201- 96- Construction of Labour Court Complex	O 10.00 R 1,70.22	1,80.22	5,00.66	(+) 3,20.44	Augmentation of provision through re- appropriation of funds of ₹ 1,70.22 lakh but reason was not correct and convincing. Corroct and convincing reasons have been called for (Fin.&Appn.A/cs/G. No.16/2021-22/221- 222 dated 31.05.2021). Reasons for the final excess of ₹ 3,20.44 lakh have not been intimated (August 2021).

Grant No. 17- EMPLOYMENT

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,15,02,45	6,60,85,67	4,17,82,71	(-) 2,43,02,96
Supplementary	2,45,83,22			

Amount surrendered during the year

(March 2021)

2,43,05,60

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,00,00	6,34,00	4,71,48	(-) 1,62,52
Supplementary	5,34,00			

Amount surrendered during the year

(March 2021)

1,42,24

Notes and comments :

Revenue

Voted Grant

(1) In view of the available balance of ₹ 2,43,02.96 lakh, surrender of ₹ 2,43,05.60 lakh proved unrealistic

(2) In view of the ultimate balance of ₹ 2,43,02.96 lakh, the supplementary grant of ₹ 2,45,83.22 lakh obtained in August 2020 proved highly excessive.

Grant No. 17- Contd.

(3) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-02-001-99- Setting up of Inspection and enquiry unit at Directorate (98- Establishment Expenses)	O 4,25.95 R (-) 1,71.09	2,54.86	2,54.86	..	Surnder of fund was mainly due to non filling up of vacant posts, receipt of less medical claims and non receipt of sanctions of rent rates and taxes.
2230-02-004-99- State Employment Marketing Information and enforcement Unit at Directorate	O 3,37.00 R (-) 1,58.48	1,78.52	1,78.52	..	Surnder of fund was mainly due to non filling up of vacant posts.
2230-02-101-87- Private Placement Counsultancy and Recruitment Services (PPC & RSCs)	O 1,00.00 R (-)98.07	1.93	1.93	..	Surnder of fund was mainly due to organisation of less job fairs during the financial year 2020-21.
2230-02-800-99- Other Expenditure Vocational Guidance and Carrier Centres at Employment Exchange	O 3,52.50 R (-)1,35.78	2,16.72	2,16.72	..	Surnder of fund was mainly due to non filling up of vacant posts.

Grant No. 17- Contd.

Defective Budgeting

(4) A case of defective budgeting where supplementary grant was obtained excessive and reduced through reappropriation is discussed below:-

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 4,01,06.00 S 2,45,83.22 R(-)2,38,73.37	4,08,15.85	4,08,15.85	..	Surrender of fund was mainly due to non filling up of vacant posts, conduction of less training programme, less availing of LTC by officials and receipt of less medical claims. Reasons for ₹ 2,18,88.17 lakh have not been intimated (August 2021).

(5) 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 1.00 R 1,38.51	1,39.51	1,42.15	(+) 2.64	Reasons for the augmentation of ₹ 1,38.51 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G. No.17/2021-22/225-226 dated 31.05.2021).

Capital**Voted Grant**

(6) In view of the ultimate saving of ₹ 1,62.52 lakh, the supplementary grant of ₹ 5,34 lakh proved excessive.

(7) Of the ultimate saving of ₹ 1,62.52 lakh, ₹ 20.28 lakh remained unsurrendered.

Grant No. 17- Concl.**Defective Budgeting**

(8) A case of defective budgeting where supplementary grant was obtained excessive and reduced through reappropriation to discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-01-051-68- Construction of Rozgar Bhawan	O 1,00.00 S 5,34.00 R (-)1,42.24	4,91.76	4,71.48	(-) 20.28	Surrender of fund was due to completion of Rozgar Bhawan.

Grant No. 18 - INDUSTRIAL TRAINING

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

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	7,13,86,45	8,13,86,45	4,63,18,29	(-) 3,50,68,16
Supplementary	1,00,00,00			

Amount surrendered during the year

(March 2021)

3,51,09,04

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,24,11,00	1,24,11,00	65,11,97	(-) 58,99,03
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,19,04,59

Notes and comments :

Revenue**Voted Grant**

(1) Of the ultimate saving of ₹ 3,50,68.16 lakh, surrendered of ₹ 3,51,09.04 lakh on 31 March 2021, proved unrealistic.

Grant No. 18 - Contd.

(2) In view of overall saving of ₹ 3,50,68.16 lakh, the supplementary grant of ₹ 1,00,00 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly as under:-

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 50,00.00 R -50,00.00	..	..	..	Surrender of entire provision due to non implementation of scheme.
2230-03-001-91- Vishwakarma Skill University at village Dudhola District Palwal	O 1,60,00.00 S 1,00,00.00 R -1,55,00.00	1,05,00.00	1,05,00.00	..	Surrender of fund was due to restriction of construction work due to Covid-19 pandemic and non clearance of proposal for creation of post for the University.
2230-03-001-92- Establishment of Haryana Skill Development Mission	O 10,20.00 R -5,70.00	4,50.00	4,50.00	..	Surrender of fund was mainly due to training under HSDM were on hold due to Covid-19 pandemic which were resumed in the month of December 2020.
2230-03-003-60- Up-Gradation of ITIs into Model ITIs	O 5,00.00 R -1,00.00	4,00.00	4,00.00	..	Surrender of funds was due to less receipt of central share from Government of India.

Grant No. 18 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-001-99- Directorate of Industrial Training and Vocational Education Renamed as Skill Development and Industrial Training (98- Establishment expenses)	O 4,44,20.55 R -1,26,97.75	3,17,22.80	3,16,99.25	(-) 23.55	Surrender of fund was mainly due to non filling up of vacant posts on regular basis, due to very less touring requirement due to Covid-19, less admission than anticipated in Government Industrial Training Institutes and less receipt of claims from trainees, conduct on line classes during Covid-19 resulting in very less expenditure on purchase of raw material, less receipt of medical reimbursement bills and less claim received. Reasons for the final saving of ₹ 23.55 lakh have not been intimated (August 2021).
2230-03-003-61- Skill Strengthening for Industrial Value Enhancement (STRIVE)	O 15,00.00 R -4,17.00	10,83.00	11,08.00	(+) 25.00	Surrender of funds was due to less receipt of central share from Government of India. Reasons for the final excess of ₹ 25 lakh have not been intimated (August 2021).

Grant No. 18 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-003-97- Apprentices Training of Skilled Craftsmen	O 5,53.90 R -2,22.13	3,31.77	3,31.77	..	Surrender of fund was mainly due to non filling up of vacant posts on regular basis, less touring, less/non receipt of medical bills & leave travel concession and less enangement of aprintices due to Covid and curbing of expenditure due to Covid-19.
2230-03-789-99- Skill Training for Scheduled Caste students	O 23,41.00 R -5,88.80	17,52.20	17,52.20	..	Surrender of fund was mainly due to non filling up of vacant posts on regular basis, conducting of less online classes during Covid-19 resulting in very less expenditure on purchase o raw materiel for training purpose, less receipt of medical reimbursement, non engagement of staff on contractual service, less touring allowed, during covid-19 pandemic training programmes organied online were free of cost & less consumption of electricity during lock down.

Grant No. 18 - Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2230-03-003-64- Development of ITIs	O ..	..	32.40	(+) 32.40	Reasons for the incurring expenditure without provision of funds have not been intimated (August 2021).

Capital**Voted Grant**

(5) Of the ultimate saving of ₹ 58,99.03 lakh, surrendering of ₹ 1,19,04.59 lakh on 31 March 2021, proved unrealistic.

(6) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4250-51-789-99- Skill Training for Scheduled Castes Students	O 9,10.00 R -8,79.97	30.03	30.03	..	Surrender of fund was mainly due to expenditure has been curbed keeping in view Government instruction due to covid-19.
4250-51-800-97- Modernization of Machinery and Equipment	O 35,00.00 R -30,23.62	4,76.38	4,76.38	..	Surrender of provision was due to expenditure has been curbed keeping in view Government instruction due to covid-19.

Grant No. 18 - Concl.

Defective Budgeting

(7) Two cases of defective re-appropriation order issued by the Finance Department in which entire budget provision was surrendered resulted excess expenditure was made without budget provision is 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 70,00.00 R -70,00.00	..	52,78.91	(+)52,78.91	Reasons for surrender of entire provision was due to expenditure has been curbed keeping in view Government instruction due to covid-19. Reasons for the final excess of ₹ 52,78.91 lakh have not been intimated (August 2021).
4250-51-789-98- Training Building for Scheduled Caste Wings	O 10,00.00 R -10,00.00	..	7,26.65	(+) 7,26.65	Reasons for surrender of entire provision was due to expenditure has been curbed keeping in view Government instruction due to covid-19. Reasons for the final excess of ₹ 7,26.65 lakh have not been intimated (August 2021).

Grant No. 19 - WELFARE OF SCs AND BCs

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

Revenue**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,15,49,34	5,15,49,34	3,76,00,79	(-) 1,39,48,55
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,39,47,69

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,70,20	5,70,20	48,00	(-)5,22,20
Supplementary	..			

Amount surrendered during the year

(March 2021)

5,22,20

Notes and comments :

Revenue**Voted Grant**

(1) Of the ultimate saving of ₹ 1,39,48.55 lakh, ₹ 0.86 lakh remained unsurrendered.

(2) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-92- Performance Linked Outlay (PLO) for Department of Welfare of Scheduled Caste & Backward Classes (WSB- PLO-REV)	O 30,00.00 R -30,00.00	..	..	..	Surrender of funds was due to non-implementation of scheme.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-96- Staff for pre-Matric Scholarship to children of those engaged in unclear occupation-	O 99.24 R -38.53	60.71	60.71		Surrender of funds was mainly due to less expenditure for not opening Covid-19 training centres, due to vacant posts, non running of hostels & non receipt of medical claims.
2225-01-001-99-Headquarter Staff (98-Establishment expenses)	O 8,12.60 R -2,94.17	5,18.43	5,17.58	(-) 0.85	Surrender of funds was mainly due to non legal fees to Councils, due to vacant posts, non receipt claims of ex-gratia.
2225-01-102-96-Monetary Relief to the Victims of Atrocities	O 18,00.00 R -1,87.33	16,12.67	13,93.91	(-) 2,18.76	Surrender of funds was due to less victims of atrocities. Reasons for the final saving of ₹ 2,18.76 lakh have not been intimated (August 2021).
2225-01-102-97-Tailoring to SC/BC Widow / Destitute Women / Girls	O 1,35.00 R -1,35.00	..	..	..	Surrender of funds was due to Covid-19, training centres could not be opened.
2225-01-190-95-Establishment of Haryana Scheduled Caste Commission	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to not utilized the amount as the Haryana Scheduled Caste Commission has not been Constituted by the Government.
2225-01-190-97-Establishment of Haryana State Commission for Safai Karamcharis	O 1,10.00 R -30.00	80.00	80.00	..	Reasons for the surrender of ₹ 30 lakh was not correct and convincing. Convincing reasons has been called for (Fin.& Appn.A/cs/ G.No.19/2021-22/245-246 dated 31.05.2021).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-190-98- Establishment of Haryana Kesh Kala and Kaushal Vikas Board	O 1,50.00 R -1,00.00	50.00	50.00	..	Surrender of funds was due to amount could not be sanctioned to the Board during the Financial year due to become unspent balance with the Board.
2225-01-190-99- Establishment of Haryana Vimukt Ghumantu Jati Vikas Board	O 1,50.00 R -1,50.00	..	..	..	Surrender of funds was due to amount could not be sanctioned by the department to the Board to becomes due to unspent balance with the Board.
2225-01-277-68-Pre-Matric Scholarship to Scheduled Castes students scheme	O 5,00.00 R -5,00.00	..	..	..	Surrender of funds was due to non receiving of proposal from implementing Department not received.
2225-01-277-70-Babu Jagjivan Ram Chhatrawas Yojna	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non release of funds from Government of India.
2225-01-277-72-Research and Studies	O 50.00 R -50.00	..	..	..	Surrender of funds was due to non conducting of case based survey.
2225-01-277-73-Upgradation of the typing and data entry skill of the SC/BC unemployed youth through computer	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to Covid-19 training centres could not be opened.

Grant No. 19- 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 40,00.00 R -4,86.66	35,13.34	35,13.34	..	Surrender of funds was due to less applications of scholarships and stipends have received.
2225-01-277- 80-Upgradation of Merit to SC/ST Students	O 25.00 R -25.00	..	..	..	Surrender of funds was due to non release of funds from Government of India.
2225-01-277- 84-Girls Boys Hostel	O 2,00.00 R -2,00.00	..	..	..	Surrender of funds was due to non release of funds from Government of India.
2225-01-277- 88-Financial Assistance for higher competitive / entrance exam to SC student	O 19,00.00 R -13,68.88	5,31.12	5,31.12	..	Surrender of funds was due to Covid-19 pandemic no new tender/proposal are invited for empanelment of coaching centre under coaching scheme.
2225-01-277- 99-Post-Matric Scholarships to Scheduled Castes	O 1,42,30.80 R -36,43.19	1,05,87.61	1,05,87.61	..	Surrender of funds was due to less claims received of beneficiaries.
2225-01-283- 99-Dr. B.R. Ambedkar Housing Navinikaran Yojana	O 50,00.00 R -17,81.50	32,18.50	32,18.50	..	Reasons for the surrender of ₹ 17,81.50 lakh was not correct and convincing. Convincing reasons has been called for (Fin.&Appn. A/cs/G.No.19/2021-22/245-246 dated 31.05.2021).

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-789-93-Financial Assistance to Institution / Societies belonging to SC and BC	O 50.00 R -22.00	28.00	28.00	..	Surrender of funds was due to less eligible applications.
2225-01-793-79-Skill Development Programme Various field for Scheduled Castes	O 3,00.00 R -3,00.00	..	..	..	Surrender of funds was due to Covid-19 the non case received by concerned department.
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 1,00.00 R -91.14	8.86	8.86	..	Surrender of funds was due to Covid-19 no celebration has not been conducted.
2225-01-800-84-Publicity Scheme	O 50.00 R -38.82	11.18	11.18	..	Surrender of funds was due to proposed to hold Public Awareness Programmes through the MPs, MLAs of reserved constituencies in the State which could not be hold because of Covid-19 Pandemic.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-800-90-Legal aid	O 1,06.00 R -99.90	6.10	6.10	..	Surrender of funds was due to less claims received of legal assistance.
2225-03-001-99-Staff for Backward Classes	O 1,85.50 R -1,29.22	56.28	56.28	..	Surrender of funds was due to non appointment of Hon'ble Chairman & Members, HBCC (Haryana Backward Class Commission) non engaged of staff of daily wages.
2225-03-277-92-Construction of hostel for OBC Boys & Girls	O 2,00.00 R -2,00.00	..	..	..	Surrender of funds was due to non release of funds from Government of India.
2225-03-277-95-Pre-Matric scholarship to B.C. Students-	O 2,00.00 R -2,00.00	..	..	..	Surrender of funds was due to scheme is implemented through Secondary Education Department but no demand has been received during the year.

(3) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-001-90-Establishment Antyodaya Bhawan	O 1,00.00 R 1,01.50	2,01.50	2,01.50	..	Augumentation of provision through re-appropriation was due to payment to professional and special services and contractual staff.

Grant No. 19- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2225-01-800-85-Monetary relief to the victim of atrocities	O ..	..	2,18.76	(+) 2,18.76	Reasons for the excess expenditure of ₹ 2,18.76 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(4) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4225-01-800-98-Performance Linked Outlay (PLO) of Department WSB Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes (WSB-PLO-CAP)	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non implementation of scheme.
4225-01-800-99-Construction of Kalyan Bhawan	O 20.00 R -20.00	..	..	..	Surrender of funds was due to non construction of Kalyan Bhawan.
4225-03-190-99- Share Capital to Haryana Backward Classes Kalyan Nigam	O 2,50.00 R -2,02.00	48.00	48.00	..	Surrender of funds was due to less demand received from Haryana Backward Classes Kalyan Nigam.

Grant No. 19- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4225-03-277- 99-Nanaji Deshmukh Scheme for Construction of Hostels	O 2,00.00 R -2,00.00	..	..	..	Surrender of funds was due to Covid-19, no proposal has been received in financial year 2020-21.

Grant No. 20 - SOCIAL SECURITY AND WELFARE

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	78,47,03,35	78,47,03,35	77,02,37,37	(-) 1,44,65,98
Supplementary	..			

Amount surrendered during the year
(March 2021)

1,44,89,17

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	33,92,00	33,92,00	7,37,38	(-) 26,54,62
Supplementary	..			

Amount surrendered during the year
(March 2021)

27,64,45

Notes and comments :

Revenue

Voted Grant

(1) Ultimate saving of ₹ 1,44,65.98 lakhs surrendered of ₹ 1,44,89.17 lakh on 31 March 2021 proved unrealistic.

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

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001-93- Performance Linked Outlay (PLO) for Social Justice and Empowerment (SJE-PLO- REV)	O 50,00.00 R -50,00.00	..	..	..	Surrender of entire provision was due to non implementation of scheme.
2235-02-101-64- Control of Drug Trafficking and setting up de- addiction centre in Haryana	O 10,00.00 R -6,60.74	3,39.26	3,39.26	..	Surrender of entire provision was due to less receipt of demand from the NGOs.
2235-02-101-97- Scholarship to physically handicapped Students	O 1,20.00	1,20.00	87.82	(-)32.18	Reasons for the final saving of ₹ 32.18 lakh have not been intimated (August 2021).
2235-02-101-73- State Level Project / Home for Mentally Handicapped	O 3,50.00 R -1,00.83	2,49.17	2,49.17	..	Surrender of funds was due to less demand from the institue.

Grant No. 20 - 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 5,30.00 R -69.33	4,60.67	4,60.67	..	Surrender of funds was due to less demand from the NGOs.
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 3,28.92 R -36.47	2,92.45	2,95.66	(+) 3.21	Surrender of funds was due to manily non filling of vacant post, less purchase of certain items actual expenditure of incurred on Energy charger claimant expenditure on pending grant of previous year and Ex- gratia.
2235-02-104-89- Social and Overall Development of Rohnat Village	O 1,00.00 R -1,00.00	..	..	..	Surrender of entire provision was due to non demand in the trust of Rohnat village.
2235-02-104-97- Establishment of day care centre for Senior citizen(Newly Named) Establishmet of Sr. Citizen clubs in all Districts Urban Estates of Haryana	O 70.00 R -58.63	11.37	11.37	..	Surrender of funds was due to less receipt of demand for the Non-Government Organisation (NGO).

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-105-99- National Action Plan for Drug De-addiction and Rehabilitation	O 2,52.00 R -2,13.35	38.65	38.65	..	Surrender of funds was due to less grant received from Government of India.
2235-02-800-73- Scheme for Development of Minority under Pradhan Mantri Jan Vikas Karyakram	O 30,00.00 R -27,49.00	2,51.00	2,51.00	..	Surrender of funds was due to less grant received from Government of India.
2235-03-102-99- Family benefit scheme	O 9,00.00 R -2,80.80	6,19.20	6,19.20	..	Surrender of funds was due to less enrollment of beneficiaries.
2235-60-102-92- Pension to Eunucns	O 1,40.00 R -1,31.41	8.59	8.59	..	Surrender of funds was due to less beneficiaries for pensioners.
2235-60-789-95- Ladli (Social Security Pension Scheme) for Scheduled Castes	O 25,00.00 R -2,50.09	22,49.91	22,49.91	..	Surrender of funds was due to less beneficiaries for pensioners.
2250-51-102-98- Tourism Scheme Outside the State Haryana Under Swaran Jayanti Programme (98-Kailash Mansarovar Yatra)	O 20.00 R - 20.00	..	..	..	Surrender of entire provision have not been intimated (August 2021).

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2250-51-800-99- Grant-in-aid to Haj Committee	O 9,00.00	9,00.00	..	(-)9,00.00	Reasons for the final saving of ₹ 9,00 lakh have not been intimated (August 2021).
2250-51-102-99- Grant-in-aid to Haj Committee	O 51.00 R -51.00	..	..	..	Surrender of entire provision was due to no application received for Haj Yatra due to covid-19.
2250-51-103-98- Gurdwara Elections under the Sikh Gurudwaras Act, 1925	O 94.00 R -34.55	59.45	59.45	..	Surrender of funds was mainly due to non filling of vacant post , less paymet of contractual staff, less journey performed by the official , less purchase of office items & no claims received & leave traval concession expenditure and medical reimbursement pension for.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-99- Financial Assistance to Destitute Children	O 2,51,00.00 R 27,02.21	2,78,02.21	2,78,02.21	..	Augmentation of provision made through re-appropriation was due to excess expenditure. More numbers of beneficiaries.

Grant No. 20 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-789-98- Financial assistance to Destitute Women and Widows (Scheduled Castes)	O 3,70,00.00 R 40,26.28	4,10,26.28	4,10,26.28	..	Augmentation of provision was made through re-appropriation due to excess expenditure in increase the number of beneficiaries.
2235-60-789-99- Old Age Samman Allowance for Scheduled Castes Widows	O 8,20,00.00 R 1,15,81.76	9,35,81.76	9,35,81.76	..	Augmentation of provision was made through re-appropriation due to excess expenditure in increase the number of beneficiaries.

Capital**Voted Grant**

(4) ultimate saving of ₹ 26,54.62 lakh, surrendered of ₹ 27,64.45 lakh on 31 March 2021 proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-101-93- Purchase of Institutional plot for construction of building of Directorate (Swaran Jayanti)	O 5,00.00 R -4,96.52	3.48	3.82	(+) 0.34	Reasons for surrender of entire provision was due to no finalization of Tender.

Grant No. 20 - Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-104-99- Home for Aged and Infirms Rewari (Swaran Jayanti Project) Renamed as Old Age Homes	O 10,00.00 R -4,67.93	5,32.07	5,66.69	(+) 34.62	Reasons for surrender of provision was due to less receipt of Demand.

Defective Budgeting

(6) One case of defective re-appropriation order issued by the Finance Department in which entire provision was surrendered resulted in excess expenditure was incurred without budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-101-92- Accessible India Campaign Sugamya Bharat Abhiyan (SIPDA)	O 18,00.00 R -18,00.00	..	74.87	(+) 74.87	Reasons for surrender of entire provision was due to non grant received from the Government of India.

Grant No. 21 - WOMEN AND CHILD DEVELOPMENT

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	14,15,34,16	15,15,34,17	11,52,57,72	(-) 3,62,76,45
Supplementary	1,00,00,01			

Amount surrendered during the year

(March 2021)

2,43,49,64

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,72,02,00	1,72,02,01	57,17,25	(-) 1,14,84,76
Supplementary	1			

Amount surrendered during the year

(March 2021)

1,15,31,10

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 3,62,76.45 lakh, an amount of ₹ 1,19,26.81 lakh remained unsurrendered.

(2) In view of overall saving of ₹ 3,62,76.45 lakh the supplementary grant of ₹ 1,00,00.01 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision

Grant No. 21- Contd.

(3) Saving occurred mainly as under as the following Heads:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-001-92- Performance Linked Outlay (PLO) for Women and Child Development (WCD-PLO- REV)	O 5,00.00 R -5,00.00	..	..	..	Surrender of entire provision was due to non implementation of scheme
2235-02-001-97-Staff for Headquarter (WCD) (98- Establishment Expenses)	O 7,25.00 R -1,63.31	5,61.69	5,61.69	..	Surrender of funds was due to vacant post, less number of students, less expenditure no finalise of IT plan, some vacant post of professional and special service and less Claimants.
2235-02-102-69-Rajiv Gandhi National Creche Scheme	O 18,00.00 R -16,68.88	1,31.12	1,31.12	..	Surrender of funds was mainly due to as per Chief Minister announcement, a budget provision of ₹ 1400.00 lacs for upgradation of Creches but mistakenly this amount provided in the object head-honorarium instead of other Charges and less grant received from Government of India.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-70-Scheme for Beti Bachao Beti Padao	O 25.00 R -25.00	..	..	..	Surrender of entire provision was due to no grant received from Government of India.
2235-02-102-73-Integrated Child Protection Scheme (ICPS)	O 40,00.00 R -9,78.03	30,21.97	30,21.97	..	Surrender of funds was due to less grant received from Government of India.
2235-02-102-76-Future Security Scheme of Insurance for Anganwari Workers / Helpers	O 5,00.00 R -1,84.91	3,15.09	3,15.09	..	Surrender of funds was due to less payment of insurance.
2235-02-102-78-Apni Betian Apna Dhan Renamed as Aapki Beti Hamari Beti (Ladli)	O 85,00.00 R -10,39.14	74,60.86	74,60.86	..	Surrender of funds was mainly due to less Beneficiaries, non filling up of vacant posts, less touring and no claims of medical reimbursement and leave travel concession.
2235-02-102-79-Swaran Jayanti Puraskar Yojana	O 1,78.00 R -26.56	1,51.44	1,51.44	..	Surrender of funds was due to actual expenditure
2235-02-102-88-Setting up of Anganwadi Training Centres (UDISHA Project)	O 1,20.00 R -89.15	30.85	30.85	..	Surrender of funds was due to no grant released by Government of India

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-74-Mahila Shakti Kendra	O 5,60.00 R -4,98.24	61.76	61.75	(-) 0.01	Surrender of funds was due to District level Centre for Women recruitment pending and in process
2235-02-103-76-Protection of Women from Domestic Violence (Setting up of Cells)	O 1,50.00 R -48.69	1,01.31	1,01.28	(-) 0.03	Surrender of fund was mainly due to less purchase of office items, non finalized for purchase and less touring.
2235-02-199-99-Ujjawla Scheme	O 20.00 R -20.00	..	..	..	Surrender of entire provision was due to no grant received from Government of India.
2235-02-789-94-Financial Assistance to Scheduled Castes families by Haryana Women Development Corporation	O 1,25.00	1,25.00	1,00.00	(-) 25.00	Reasons for the final saving of ₹ 25 lakh have not been intimated (August 2021).
2235-02-789-98-Financial Assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers	O 2,50.00 R -48.73	2,01.27	2,01.27	..	Surrender of funds was due to less payment of insurance of anganwadi worker/helper.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-800-81- Implementatio n of J.J. Act (98-Remand/ Obsevation Home)	O 3,34.20 R -49.08	2,85.12	2,85.12	..	Surrender of funds was mainly due to non fixation of new pay scale, less/non purchase of the consumers items/ office items, some vacant posts of contractual staff and non claimants of leave travel concession.
2235-02-800-82-Haryana State Commission for Women (98-Financial Assistance to Women Awareness and Management Academy (WAMA))	O 40.00 R -24.00	16.00	16.00	..	Surrender of funds was due to less demand received.
2235-02-800-87-Haryana Women Development Corporation	O 7,70.00 R -1,11.00	6,59.00	6,59.00	..	Surrender of funds was due to less demand of subsidies received.
2236-02-789-96-Financial Assistance to Scheduled Caste Women (Pradhan Mantri matru Vandana Yojna)	O 15,00.00 R -2,95.56	12,04.44	12,04.44	..	Surrender of funds was due to less beneficiaries registered under this scheme.

Grant No. 21- 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 59,60.00 R -45,86.23	13,73.77	13,73.78	(+) 0.01	Surrender of funds was due to less grant received from Govt. of India.
2236-80-102-99-Scheme for Poshan Abhiyan	O 51,98.96 R -31,51.24	20,47.72	20,47.72	..	Surrender of fund was mainly due to non purchase of Smart Phone, computers at state level, non filling of contractual and sanctioned post, no fund released by Government of India under Energy charges object partly, offset excess expenditure on purchase of uniforms of Aanganbadi workers/helpers, payment for community based event on AWC norms.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-71-Grant-in-aid to State Commission for Protection of Child Rights	O 70.00 R 20.00	90.00	90.00	..	Augmentation of provision was made through reappropriation was mainly due to less budget provision for this scheme in budget estimates and more expenditure expenses.

Grant No. 21- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-87- Strengthening of Voluntary Sector (Training cum Production centres and stipendiary Schemes) (99-GIA to Govt Supported NGOs including, Child Welfare Council Bhartiya Gramin Mahila Sangh and other Govt. NGOs for speific Purpose)	O	10,00.00	25,00.00	25,00.00	..	Augmentation of provision was made through reappropriation was mainly due to less budget provision and fund divert from other object.
	R	15,00.00				

Grant No. 21- Contd.

Defective Budgeting

(5) One case of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was incurred less than original budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-102-92-Integrated Child Development Services Schemes (WCD)	O 7,28,44.95	7,51,75.22	6,36,55.16	(-)1,15,20.06	Augmentation of provision was due to less budget provision and fund divert from other object head and payment partly offset saving of funds due to non increasing in dearness allowance, less grants received from Govt. of India and non filling up of post and less claims receipt of ex-gratia.
	R 23,30.27				

(6) Fours case of defective re-appropriation order issued by the Finance Department in which amount was surrendered less than actual saving, resulted an amount was not surrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-02-103-79-Gender Sensitization	O 40,17.00	13,74.90	12,97.42	(-) 77.48	Surrender of fund was mainly due to less receipt of demand and non finalization of training schedule.
	R -26,42.10				
2235-02-789-90-Financial Assistance to Scheduled Castes Anganwadi Workers/ helper	O 95,00.00	41,28.50	38,44.59	(-) 2,83.91	Surrender of fund was due to some vacant post of AAW/AWH. Reasons for the final saving of ₹ 2,83.91 lakh have not been intimated (August 2021).
	R -53,71.50				

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101- 89-Scheme for Adolescent Girls	O 89.90 R -66.48	23.42	12.38	(-) 11.04	Surrender of fund was mainly due to no less fund released by Government of India under this scheme.
2236-02-101- 97-Panjiri Plant Gharaunda	O 1,84.85 R -21.75	1,63.10	1,61.08	(-) 2.02	Surrender of fund was mainly due to non filling up of vacant post, less claim received of leave travel concession.

(7) One case of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered more than saving resulted excess expenditure was incurred is discussed on next page:-

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 50,00.00 R -33,10.31	16,89.69	22,51.42	(+) 5,61.73	Surrender of fund was mainly due to less beneficiaries registered under this scheme, less purchase of office items and less grant received from Government of India and no touring. Reasons for the final excess of ₹ 5,61.73 lakh have not been intimated (August 2021).

Grant No. 21- Contd.

(8) In the following case where the supplementary grant has been obtained excessive and later on a part of supplementary grants surrendered through re-appropriation on 31 March 2021 by the Finance Department and expenditure still less than original provision which indicates that budget estimates were not prepared appropriately in discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2236-02-101-95- Supplementary Nutrition Programme	O 1,00,00.00 S 1,00,00.00 R -26,51.03	1,73,48.97	1,67,99.37	(-) 5,49.60	Surrender of funds was due to less grant received from Government of India.

Capital**Voted Grant**

(9) Of the ultimate saving of ₹ 1,14,84.76 lakh surrendered of ₹ 1,15,31.10 lakh on 31 March 2021 proved unrealistic.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-101-90- Performance Linked Outlay (PLO) of Women and Child Development (WCD-PLO- CAP)	O 5,00.00 R -5,00.00	..	..	..	Surrender of entire provision was due to non implementation of new scheme.
4235-02-102-99- Construction of Anganwadri Centres	O 20,00.00 R -17,94.33	2,05.67	2,05.67	..	Surrender of funds was due to less grant received from Government of India.

Grant No. 21- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4235-02-102-99- Construction of Anganwadri Centres (98-State Contribution)	O 60,00.00 R -53,29.83	6,70.17	6,70.17	..	Surrender of funds was due to non finalization of some anganwadi centre and non submission the physical progress report to NABARD.
4235-02-102-99- Construction of Anganwadri Centres (99-NABARD Contribution)	O 20,00.00 R -15,96.53	4,03.47	4,03.47	..	Surrender of funds was due to non finalization of some anganwadi centre and non submission the physical progress report to NABARD.
4235-02-789-99- Construction of Anganwari Centre	O 15,00.00 R -14,49.74	50.26	50.26	..	Surrender of funds was due to funds for construction of anganwadi centre is transfer to development and panchayat department so the expenditure done by the panchayat department.

(10) Excess occurred mainly under:-

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 1.00	1.00	69.77	(+)68.77	Reasons of the excess expenditure of ₹ 68.77 lakh have not been intimated (August 2021)

Grant No. 21- Concl.

Defective Budgeting

(11) One case of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was incurred less than original budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
4235-02-103-99-Home-cum-Vocational Training production Centres for Young Girls / Women and Destitute Women and Widows	O	2,00.00	5,64.23	62.77	(-) 5,01.46	Augmentation of provision was made through re-appropriation due to non construction of integrated complex in jaipur and sodamni centre Siwan, Panipat funds diveted from implemenatation of JJ Act remand/ obervation home. Reasons for the final saving of ₹ 5,01.46 lakh have not been intimated (August 2021).
	R	3,64.23				

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
4235-02-102-97-99 Implementatio n of J. J. Act	O	50,00.00	37,76.11	42,55.14	(+) 4,79.03	Surrender of funds was mainly due to non finalization of the project of safety home. Reasons for the final excess of ₹ 4,79.03 lakh have not been intimated (August 2021).
	R	-12,23.89				

Grant No. 22 - WELFARE OF EX-SERVICEMEN

(Major Head-2235-Social Security and Welfare)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,64,10,24	1,64,10,24	1,32,40,06	(-) 31,70,18
Supplementary	..			

Amount surrendered during the year

(March 2021)

31,70,68

Notes and comments :

(1) Against the available saving of ₹ 31,70.18 lakh surrender of ₹ 31,70.68 lakh on 31 March 2021, proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-102-88-Shubhra Jyotsana Pension Scheme	O 10,00.00 R -1,40.00	8,60.00	8,60.22	(+) 0.22	Surrender of funds due to finalization of less pension cases at district level .
2235-60-200-73-Scheme for free Coaching for dependents of ESM and Para Military forces	O 1,00.00 R -1,00.00	..	..	..	Surender of entire provision was due to non implementation of Scheme.
2235-60-200-74-Establishment Expenses (Headquarter)	O 31.50 R -20.76	10.74	10.74	..	Surender of funds was mainly due to non filling up of vacant posts and non hiring of vehicle partly offset excess expenditure on hiring contractual staff.

Grant No. 22- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200-77-Ex-Gratia to persons of Central Para Military Forces for gallantry action with terrorists	O 7,00.00 R -6,60.00	40.00	40.00	..	Surrender of funds was due to receipt of less claims for payment of ex-gratia.
2235-60-200-83-Relief to persons effected by riots	O 50.00 R -35.00	15.00	15.00	..	Surrender of funds was due to finalization of less numbers of cases of Sikh riots.
2235-60-200-87-51 Grant in aid to Rajya Sainik Board for Running of V.T.C	O 4,00.00 R -4,00.00	..	..	..	Reason for surrender amount of ₹ 400 lakh was due to utilization of Grant-in-aid already exists for running VTC.
2235-60-200-96-Provision for financial assistance to ESM above the age of 60 years	O 15,00.00 R -1,88.09	13,11.91	13,11.91	..	Surrender of funds due to availability of less no. of beneficiaries under the scheme.
2235-60-200-97-Provision for financial assistance to widows of ESM not in receipt of family pension	O 45,00.00 R -7,30.09	37,69.91	37,69.91	..	Surrender of funds due to availability of less no. of beneficiaries under the scheme.

Grant No. 22- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2235-60-200- 98-Expenditure on D.S.S.& A. Board (98- Establishment Expenses)	O 20,33.00 R -4,56.09	15,76.91	15,77.21	(+) 0.30	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of leave travel concession facility and engagement of less daily wages staff.

Grant No. 23 - FOOD AND SUPPLIES

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

Revenue**Voted**

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	6,51,31,80	10,14,54,20	6,16,43,41	(-) 3,98,10,79
Supplementary	3,63,22,40			

Amount surrendered during the year

(March 2021)

1,95,03,89

Charged

<i>Original</i>	40,00	40,00	16,74	(-) 23,26
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2021)

23,26

Capital**Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,60,02,55,41	1,60,02,55,41	1,31,52,67,65	(-) 28,49,87,76
Supplementary	..			

Amount surrendered during the year

(March 2021)

39,34,31,92

Notes and comments :

Revenue**Voted Grant**

(1) In view of the ultimate saving of ₹ 3,98,10.79 lakh, the supplementary grant of ₹ 3,63,22.40 lakh obtained in March 2021 proved unnecessary as the actual expenditure did not come up even to the original budgeted provision.

(2) Of the ultimate saving of ₹ 3,98,10.79 lakh, ₹ 2,03,06.90 lakh remained unsurrendered.

Grant No. 23 - Contd.

(3) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-91- Revamping of End to End Computerisation of TPDS Operation	O 20,50.00 R -7,51.46	12,98.54	12,98.16	(-) 0.38	Surrender of funds was mainly due to non engaged daily wages, non finalization of Administrative decision on pending project and no new staff required through Hartion/NICSI.
2408-01-001-94- Public Distribution Scheme (99-Information & Technology)	O 7,75.00 R -6,67.62	1,07.38	1,07.38	..	Reasons for surrender of funds was due to non finalisation of payment to TCS.
2408-01-001-97- State Commission	O 3,16.20 R -54.42	2,61.78	2,61.78	..	Surrender of funds was due to non purchase of Govt. Vehicles, non increase of DA allowances & less claims of medical reimbursement and LTC.
3475-51-106-98- Establishment Expenditure	O 5,04.20 R -95.96	4,08.24	4,08.24	..	Surrender of funds was mainly due to less receipt of medical bills, LTC not claimed by the staff and as per actual consumption of electricity bill. Less expenditure occurred.

Grant No. 23 - Contd.

Defective Budgeting

(4) A case of defective budgeting where supplementary grant and re-appropriation was obtained unnecessarily is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98- Field Staff	O 2,78,98.90 S 1,90,00.00 R 9,14.77	4,78,13.67	2,75,07.42	(-)2,03,06.25	Augmentation of provision through re-appropriation was due to more distribution of food items to the BPL/AAY families due to Covid-19 and new staff recruited of Professional through Harton/ NICS I partly offset savings due to vacant post, less recruited contractual staff , less receipts of medical reimbursement and less purchase of computer items.

(5) In the following case where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department in discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained for 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
2408-01-001-93- Antodaya Aahar yojana	O 3,00,00.00 S 1,73,22.40 R -1,85,62.95	2,87,59.45	2,87,59.45	..	Reasons for surrender of funds have not been intimated (August 2021).

Grant No. 23 - Contd.

Charged Appropriation

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2408-01-001-98- Field Staff	O 40.00 R -23.26	16.74	16.74	..	Surrender of funds was due to actual expenditure as per order passed by Hon'ble Courts in various cases.

Capital**Voted Grant**

(7) Against the available saving of ₹ 28,49,87.76 lakh surrenders of ₹ 39,34,31.92 lakh proved unrealistic.

(8) 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 50,00.00 R -38,28.17	11,71.83	11,71.83	..	Surrender of funds was due to non clearance of observation by Hafed & HWC on procurement of Bajra raised by Food & Supply Department.
4408-02-101-99- Construction of Godowns	O 15,00.00 R -6,41.11	8,58.89	8,58.89	..	Surrender of funds was due to estimates were not received from the Haryana warehousing Corporation for the construction of Godowns.

Grant No. 23 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-02-101-99- Construction of Godowns (98- State conturbition)	O 75.00 R -75.00	..	..	..	Surrender of entires provision was due to estimates were not received from the Haryana Warehousing.
4408-02-101-99- Construction of Godowns (99- NABARD Contribution)	O 14,25.00 R -9,13.00	5,12.00	5,12.00	..	Surrender of funds was due to estimates were not received from the Haryana Warehousing Corporation for the construction of Godowns.

Defective Budgeting

(9) Three cases of defective re-appropriation order issued by the Finance department is given below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-98- Establishment Cost Chargeable	O 2,92,55.40 R -2,92,55.40	..	2,88,21.65	(+)2,88,21.65	Surrender of entires provision was due to amount reimbursement by Government of India. Reasons for excess expenditure of ₹ 2,88,21.65 lakh have not been intimated (August 2021).

Grant No. 23 - Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4408-01-101-97- Interest on Capital	O 9,00,00.00 R -9,00,00.00	..	5,05,44.22	(+)5,05,44.22	Surrender of entire funds was due to more lifting of food grains by the FCI than Estimates. Interest was less paid due to less expenditure than estimates. Reasons for excess expenditure of ₹ 5,05,44.22 lakh have not been intimated (August 2021).
4408-01-101-99- Grain Supply Scheme	O 1,47,30,00.00 R -26,87,19.23	1,20,42,80.77	1,23,33,59.07	(+)2,90,78.30	Surrender of funds was due to more receipts and recoveries from the Grain Supply Scheme. Reasons for excess expenditure of ₹ 2,90,78.30 lakh have not been intimated (August 2021).

Grant No. 24 - IRRIGATION

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	26,54,67,97	26,54,67,98	15,21,66,80	(-) 11,33,01,18
Supplementary	1			

Amount surrendered during the year

(March 2021)

11,49,39,46

Capital

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	21,55,87,00	21,55,87,00	13,27,44,84	(-) 8,28,42,16
Supplementary	..			

Amount surrendered during the year

(March 2021)

9,55,86,52

Charged

Original	1,50,00,00	1,50,00,00	33,19,62	(-) 1,16,80,38
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,18,74,32

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 11,33,01.18 lakh, surrender of amount of ₹ 11,49,39.46 lakh proved unrealistic.

Grant No. 24- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-89- Special Revenue	O 28,09.00 R -3,46.16	24,62.84	83.35	(-) 23,79.49	Surrender of funds was mainly due to non filling up of vacant posts and no demand of leave travel concession. Reasons for the final saving of ₹ 23,79.49 lakh have not been intimated (August 2021).
2700-01-001-91- Executive Engineer	O 1,14,85.00 R -14,55.48	1,00,29.52	4,91.45	(-) 95,38.07	Surrender of funds was mainly due to non filling up of vacant posts. Reasons for the final saving of ₹ 95,38.07 lakh have not been intimated (August 2021).
2700-01-001-92- Superintending Engineer	O 3,99.50 R -95.07	3,04.43	22.21	(-) 2,82.22	Surrender of funds was mainly due to non filling up of vacant posts and no demand of scholarships and stipends. Reasons for the final saving of ₹ 2,82.22 lakh have not been intimated (August 2021).
2700-01-101-98- Other Maintenance Expenditure (99-Haryana portion)	O 7,40.00 R -64.10	6,75.90	6,43.55	(-) 32.35	Surrender of funds was due to non clearance of bills and quaterly cap limits in the last fortnight of March, 2021. Reasons for the final saving of ₹ 32.35 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-001-89- Special Revenue	O 44,99.60 R -3,37.20	41,62.40	2,45.57	(-) 39,16.83	Surrender of funds was mainly due to non filling up of vacant posts. Reasons for the final saving of ₹ 39,16.83 lakh have not been intimated (August 2021).
2700-02-001-91- Executive Engineer	O 4,27,95.00 R -26,61.17	4,01,33.83	22,83.60	(-)3,78,50.23	Surrender of funds was mainly due to non filling up of vacant posts. Reasons for the final saving of ₹ 3,78,50.23 lakh have not been intimated (August 2021).
2700-02-001-92- Superintending Engineer	O 25,90.00 R -4,64.99	21,25.01	1,12.13	(-) 20,12.88	Reason for surrender of funds was not correct and convincing. Reasons have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/237-38 dated 31.05.2021). Reasons for the final saving of ₹ 20,12.88 lakh have not been intimated (August 2021).
2700-02-101-98- Other Maintenance Expenditure	O 43,00.00 R -11,55.40	31,44.60	30,77.20	(-)67.40	Surrender of funds was due to additional support by MGNREGA labour was provided by District Administration for de-weeding and de-silting of canal during the year. Reasons for the final saving of ₹ 67.40 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-05-101-98- Other Maintenance Work	O 3,00.00 R -1,92.10	1,07.90	1,10.50	(+) 2.60	Surrender of funds was due to additional support by MGNREGA labour was provided by District Administration for de-weeding and de-silting of canal during the year.
2700-18-001-91- Executive Engineer	O 79,25.00 R -27,91.52	51,33.48	12,10.91	(-) 39,22.57	Surrender of funds was mainly due to non filling up of vacant posts and no requirement of budget from field office for computerisation & leave travel concession. Reasons for the final saving of ₹ 39,22.57 lakh have not been intimated (August 2021).
2700-18-001-92- Superintending Engineer	O 6,50.00 R -2,81.12	3,68.88	45.36	(-) 3,23.52	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/237-38 dated 31.05.2021). Reasons for the final saving of ₹ 3,23.52 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-18-001-93- Chief Engineer	O 7,76.00 R -3,96.82	3,79.18	95.85	(-)2,83.33	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/237-38 dated 31.05.2021). Reasons for the final saving of ₹ 2,83.33 lakh have not been intimated (August 2021).
2700-80-190-96- Development of Village Ponds	O 10,02,00.00 R -9,95,54.29	6,45.71	6,45.71	..	Surrender of funds was due to the works of development of various village ponds planned during the 2020-21 could not be matured.
2700-80-190-98- Grant-in-aid to Haryana Irrigation and Research Management Institute	O 5,30.00 R -1,27.50	4,02.50	4,02.50	..	Surrender of funds was due to the funds were not released by Finance Department against the demand of HIRMI Kurukshetra.
2700-80-800-96- Compensation to farmers for loss of their Crop due to breach of Canal	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to no case reported for breach of canal.

Grant No. 24- 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 1,05,10.00 R -45,35.00	59,75.00	59,75.00	..	Surrender of funds was mainly due to the progress of work could not be achieved as per targets during 1st and 2nd quarter due to Covid-19 lockdown and non-receipt of funds from Government of India.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-01-001-93- Chief Engineer	O ..	..	37.41	(+) 37.41	Reasons for excess of ₹ 37.41 lakh have not intimated (August 2021).
2700-01-799-99- Suspense	O ..	..	1,77.98	(+) 1,77.98	Reasons for excess of ₹ 1,77.98 lakh have not intimated (August 2021).
2700-02-001-93- Chief Engineer	O ..	..	2,03.01	(+) 2,03.01	Reasons for excess of ₹ 2,03.01 lakh have not intimated (August 2021).
2700-02-800-99- Interest	O 1,55,00.00	1,55,00.00	3,06,25.88	(+)1,51,25.88	Reasons for excess of ₹ 1,51,25.88 lakh have not intimated (August 2021).
2700-03-001-91- Executive Engineer	O ..	..	61.95	(+) 61.95	Reasons for excess of ₹ 61.95 lakh have not intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-04-001-89- Special Revenue	O ..	..	30.24	(+) 30.24	Reasons for excess of ₹ 30.24 lakh have not intimated (August 2021).
2700-04-001-91- Executive Engineer	O ..	..	2,81.20	(+) 2,81.20	Reasons for excess of ₹ 2,81.20 lakh have not intimated (August 2021).
2700-04-001-93- Chief Engineer	O ..	..	25.00	(+) 25.00	Reasons for excess of ₹ 25 lakh have not intimated (August 2021).
2700-05-001-91- Executive Engineer	O ..	..	82.00	(+) 82.00	Reasons for excess of ₹ 82 lakh have not intimated (August 2021).
2700-18-001-89- Special Revenue	O ..	..	1,92.49	(+) 1,92.49	Reasons for excess of ₹ 1,92.49 lakh have not intimated (August 2021).
2700-80-001-89- Special Revenue	O ..	..	6,32.74	(+) 6,32.74	Reasons for excess of ₹ 6,32.74 lakh have not intimated (August 2021).
2700-80-001-91- Executive Engineer	O ..	..	64,24.09	(+) 64,24.09	Reasons for excess of ₹ 64,24.09 lakh have not intimate (August 2021).
2700-80-001-92- Superintending Engineer	O ..	..	6,50.81	(+) 6,50.81	Reasons for excess of ₹ 6,50.81 lakh have not intimated (August 2021).

Grant No. 24- 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 Authority	O .. S 0.01 R 74.99	75.00	75.00	..	Augmentation of provision through reappropriation was made due to diversion of funds from the saving of other heads as the Haryana Water Resource Authority has been constituted in the month of January, 2021. In order to setup the office and to met other expenditure including salaries and emolument.

Defective Budgeting

(4) Case of defective re-appropriation order issued by the Finance Department in which amount was surrendered less than actual saving, resulted in amount was not surrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-95- Operation and Maintenance of Bridges and Structure on Canal and Drains	O 2,50.00 R - 1,61.70	88.30	86.35	(-)1.95	Surrender of funds was due to additional support by MGNREGA labour was provided by District Administration for de-weeding and de-silting of canal during the year.

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-80-800-98- Improvement, upgradation, operation and maintenance	O 75,00.00 R -21,86.10	53,13.90	50,02.50	(-)3,11.40	Surrender of funds was due to additional support by MGNREGA labour was provided by District Administration for de-weeding and de-silting of canal during the year.

(5) Two cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered resulted excess expenditure was made are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2701-10-101-98- Other Maintenance Work	O 2,25.00 R -28.60	1,96.40	2,42.36	(+) 45.96	Reasons for surrender of funds have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/239-40 dated 31.05.2021). Reasons for excess of ₹ 45.96 lakh have not been intimated (August 2021).
2700-18-101-98- Other Maintenance Work	O 19,50.00 R -1,77.50	17,72.50	18,64.73	(+) 92.23	Surrender of fund was due to additional support by MGNREGA labour was provided by District Administration for de-weeding and de-silting of canal during the year. Reasons for excess of ₹ 92.23 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

(6) Cases of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was more than extended provision, resulted in excess expenditure was made are discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-02-101-97- Energy Charge	O 50,00.00 R 17,21.50	67,21.50	68,29.57	(+) 1,08.07	Augmentation of provision through reappropriation was made due to clearance of pending liabilities.
2700-04-101-98- Other Maintenance Work	O 2,50.00 R -5.30	2,44.70	3,78.92	(+) 1,34.22	Surrender of fund was due to additional support by MGNREGA labour was provided by District Administration for de-weeding and de-silting of canal during the year.

(7) Cases of defective re-appropriation order issued by the Finance Department in which provision was extended but expenditure was less than extended provision resulted an amount was remained unsurrendered is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2700-05-800-98- Energy Charges	O 1,50,00.00 R 12,55.48	1,62,55.48	1,61,34.29	(-)1,21.19	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/237-38 dated 31.05.2021). Reasons for the final saving of ₹ 1,21.19 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2701-08-101-97- Energy Charges	O 10,75.00 R 3,45.26	14,20.26	13,97.23	(-) 23.03	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/239-40 dated 31.05.2021). Reasons for the final saving of ₹ 23.03 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(8) Of the ultimate saving of ₹ 8,28,42.16 lakh surrender of amount ₹ 9,55,86.52 lakh in March 2021 proved unrealistic.

(9) Saving occurred mainly as under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-800-98- Dam and Appurtenant Works	O 20,00.00 R -3,66.00	16,34.00	16,34.00	..	Surrender of fund was due to keeping the budget provision in anticipation of contribution of seed money for construction of upstream storage dams in Upper Yamuna Basing as a state share toward this national project.

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-07-800-98- Construction of Canal (SYL)	O 1,00,00.00 R-1,00,00.00	..	..	..	Surrender of fund was due to keeping budget provision in anticipation of decision of Hon'ble Supreme Court of India. No work was executed, as no decision has been pronounced by Hon'ble Court.
4700-13-001-92- Superintending Engineer	O 8,00.00	8,00.00	7,46.07	(-) 53.93	Reasons for the saving of ₹ 53.93 lakh have not been intimated (August 2021).
4700-13-001-89- Special Revenue	O 30,00.00	30,00.00	21,02.47	(-)8,97.53	Reasons for final saving of ₹ 8,97.53 lakh have not been intimated (August 2021).
4700-15-800-97- B.M.L.-Hansi Branch-Butana Branch Multipurpose Link Channel	O 1,00.00 R -1,00.00	..	..	..	Surrender of fund was due to keeping budget provision in anticipation of decision of Hon'ble Supreme Court of India. No work was executed, as no decision has been pronounced by Hon'ble Court.

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-800-98- Restoration capacity of B.M.L.	O 7,00.00 R -3,27.72	3,72.28	3,72.28	..	Surrender of funds was due to non receipt demand of transfer of funds to Irrigation Department, Government of Punjab for maintenance of interstate channel in jurisdiction of State of Punjab.
4700-16-001-89- Special Revenue	O 1,50.00	1,50.00	1,17.39	(-)32.61	Reasons for saving of ₹ 32.61 lakh have not been intimated (August 2021).
4700-26-800-99- Saraswati River Heritage Development programme	O 50,00.00 R -49,58.90	41.10	41.04	(-)0.06	Surrender of funds was due to delayed preparation of estimates for technical sanction.
4700-80-800-98- Performance Linked Outlay (PLO) for Irrigation and Water Resources Department (IRR-PLO- CAP)	O 60,00.00 R -60,00.00	..	..	..	Surrender of funds was due to no case of performance link outlay was reported.
4701-06-800-97- Annuity of Land	O 15,00.00 R -7,66.51	7,33.49	7,33.15	(-)0.34	Surrender of funds was due to cumbersome procedure of creating unique ID of each beneficiaries, non distribution of funds to beneficiaries of irrigation department.

Grant No. 24- 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 1,70,00.00 R-1,70,00.00	..	..	..	Surrender of entire provision was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.
4701-22-800-98- Construction of Canals (Mewat)	O 2,00,00.00 R-2,00,00.00	..	..	..	Surrender of funds was due to non submission of consultancy report by Indian Institute of Technology Delhi.
4701-25-800-99- Branches Supply of Treated Waste Water for Irrigation Purposes	O 75,00.00 R -75,00.00	..	..	..	Surrender of funds was due to re-examination of the scheme for utilization of treated waste water in Mewat area as directed by Hon'ble Chief Minister
4701-80-001-89- Special Revenue	O 1,15.00	1,15.00	32.73	(-)82.27	Reasons for saving of ₹ 82.27 lakh have not been intimated (August 2021).
4701-80-001-91- Executive Engineer	O 7,80.00	7,80.00	2,45.68	(-)5,34.32	Reasons for saving of ₹ 5,34.32 lakh have not been intimated (August 2021).
4701-80-001-92- Superintending Engineer	O 50.00	50.00	11.00	(-)39.00	Reasons for saving of ₹ 39 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-80-001-93- Chief Engineer	O 70.00	70.00	21.75	(-)48.25	Reasons for saving of ₹ 48.25 lakh have not been intimated (August 2021).
4711-01-001-89- Special Revenue	O 11,00.00	11,00.00	8,94.75	(-)2,05.25	Reasons for saving of ₹ 2,05.25 lakh have not been intimated (August 2021).

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-05-001-89- Special Revenue	O ..	..	1,14.41	(+) 1,14.41	Reasons for excess of ₹ 1,14.41 lakh have not been intimated (August 2021).
4700-05-001-91- Executive Engineer	O ..	..	9,22.08	(+) 9,22.08	Reasons for excess of ₹ 9,22.08 lakh have not been intimated (August 2021).
4700-05-001-92- Superindooing Engineer	O ..	..	40.60	(+) 40.60	Reasons for excess of ₹ 40.60 lakh have not been intimated (August 2021).
4700-05-001-93- Chief Engineer	O ..	..	79.02	(+) 79.02	Reasons for excess of ₹ 79.02 lakh have not been intimated (August 2021).
4700-13-001-91- Executive Engineer	O 1,50,00.00	1,50,00.00	1,69,44.57	(+) 19,44.57	Reasons for excess of ₹ 19,44.57 lakh have not been intimated (August 2021).
4700-13-001-93- Chief Engineer	O 11,00.00	11,00.00	14,52.20	(+) 3,52.20	Reasons for excess of ₹ 3,52.20 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-15-001-89- Special Revenue	O 5.00	5.00	26.07	(+) 21.07	Reasons for excess of ₹ 21.07 lakh have not been intimated (August 2021).
4700-15-001-91- Executive Engineer	O 21.00	21.00	2,10.08	(+) 1,89.08	Reasons for excess of ₹ 1,89.08 lakh have not been intimated (August 2021).
4700-16-001-91- Executive Engineer	O 8,00.00	8,00.00	9,46.07	(+) 1,46.07	Reasons for excess of ₹ 1,46.07 lakh have not been intimated (August 2021).
4700-16-001-93- Chief Engineer	O 55.00	55.00	81.08	(+) 26.08	Reasons for excess of ₹ 26.08 lakh have not been intimated (August 2021).
4700-16-799-99- Suspense	O ..	..	(-)51.43	(+) 51.43	Reasons for excess of ₹ 51.43 lakh have not been intimated (August 2021).
4700-26-001-91- Executive Engineer	O ..	..	23.16	(+) 23.16	Reasons for excess of ₹ 23.16 lakh have not been intimated (August 2021).
4700-80-001-89- Special Revenue	O ..	..	4,66.46	(+) 4,66.46	Reasons for excess of ₹ 4,66.46 lakh have not been intimated (August 2021).
4700-80-001-91- Executive Engineer	O ..	..	37,59.34	(+) 37,59.34	Reasons for excess of ₹ 37,59.34 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-80-001-92- Superintending Engineer	O ..	..	1,65.52	(+) 1,65.52	Reasons for excess of ₹ 1,65.52 lakh have not been intimated (August 2021).
4700-80-001-93- Chief Engineer	O ..	..	3,22.19	(+) 3,22.19	Reasons for excess of ₹ 3,22.19 lakh have not been intimated (August 2021).
4701-06-001-89- Special Revenue	O 80.00	80.00	1,53.22	(+) 73.22	Reasons for excess of ₹ 73.22 lakh have not been intimated (August 2021).
4701-06-001-91- Executive Engineer	O 5,00.00	5,00.00	11,49.98	(+) 6,49.98	Reasons for excess of ₹ 6,49.98 lakh have not been intimated (August 2021).
4701-06-001-93- Chief Engineer	O 50.00	50.00	1,01.80	(+) 51.80	Reasons for excess of ₹ 51.80 lakh have not been intimated (August 2021).
4701-07-001-89- Special Revenue	O 11,00.00	11,00.00	13,72.62	(+) 2,72.62	Reasons for excess of ₹ 2,72.62 lakh have not been intimated (August 2021).
4701-07-001-91- Executive Engineer	O 70,00.00	70,00.00	1,03,01.77	(+)33,01.77	Reasons for excess of ₹ 33,01.77 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-001-93- Chief Engineer	O 6,00.00	6,00.00	9,11.94	(+) 3,11.94	Reasons for excess of ₹ 3,11.94 lakh have not been intimated (August 2021).
4701-23-001-89- Special Revenue	O 90.00	90.00	1,44.57	(+) 54.57	Reasons for excess of ₹ 54.57 lakh have not been intimated (August 2021).
4701-23-001-91- Executive Engineer	O 6,18.00	6,18.00	10,85.05	(+) 4,67.05	Reasons for excess of ₹ 4,67.05 lakh have not been intimated (August 2021).
4701-23-001-93- Chief Engineer	O 53.00	53.00	96.05	(+) 43.05	Reasons for excess of ₹ 43.05 lakh have not been intimated (August 2021).
4711-1-001-91- Executive Engineer	O 80,00.00	80,00.00	89,46.91	(+) 9,46.91	Reasons for excess of ₹ 9,46.91 lakh have not been intimated (August 2021).
4711-01-001-93- Chief Engineer	O 5,70.00	5,70.00	10,02.96	(+) 4,32.96	Reasons for excess of ₹ 4,32.96 lakh have not been intimated (August 2021).

Defective Budgeting

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4700-13-800-98- Construction of Canal Rehabilitation of Canal Network	O 2,00,00.00 R -53,15.70	1,46,84.30	1,43,93.84	(-)2,90.46	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.

Grant No. 24- 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 15,00.00 R -8,93.10	6,06.90	4,67.43	(-)1,39.47	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.
4701-06-800-98- Construction of Canal- Construction of New Minor	O 15,00.00 R -5,14.90	9,85.10	7,57.49	(-)2,27.61	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.
4701-80-002-99- Data Collection of Irrigation Projects	O 30,00.00 R -25,36.60	4,63.40	4,17.31	(-)46.09	Surrender of funds was due to non-clearance of project for development of Balyala head and Hathnikund Barrage as spot.
4701-07-789-99- Improvement of old / existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State	O 1,00,00.00 R -11,93.20	88,06.80	72,82.47	(-)15,24.33	Surrender of funds was due to non matured tenders of Augmentation Canal and Parallel Delhi Branch due to court case.

Grant No. 24- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-789-99- Flood Protecion, Restoration and Disaster Management in Scheduled Castes population Area in the State	O 50,00.00 R -13,37.40	36,62.60	36,40.34	(-)22.26	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.

(12) Cases of defective re-appropriation order issued by the Finance Department in which budget provision was surrendered, resulted excess expenditure was made are discussed below:-

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4701-07-800-98- NABARD- Construction of Canal	O 1,00,00.00 R -9,79.90	90,20.10	1,02,15.93	(+) 11,95.83	Surrender of funds was due to non matured tenders of Augmentation Canal and Parallel Delhi Branch due to court case. Reasons for excess of ₹ 11,95.83 lakh have not been intimated (August 2021).
4700-13-789-99- Reh. of Canal Network- Improvement in rehabilitation of Water courses in Scheduled Castes Population in the State	O 1,00,00.00 R -28,52.00	71,48.00	73,14.25	(+) 1,66.25	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.

Grant No. 24- 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 20,00.00 R -15,98.80	4,01.20	4,32.73	(+) 31.53	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.
4700-16-800-98- Construction of Canal- Rehabilitation of Water Courses	O 40,00.00 R -27,95.69	12,04.31	12,43.78	(+) 39.47	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.
4700-80-800-97- Reconstruction / Renovation / Replacement and Construction of Bridges and Structure on Canals and Drains	O 1,00,00.00 R -33,63.40	66,36.60	66,61.87	(+) 25.27	Surrender of funds was due to non finalization/ approval of designs of bridges.
4701-23-800-98- Water Bodies- Construction of Canal	O 50,00.00 R -31,72.50	18,27.50	18,43.04	(+) 15.54	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.

Grant No. 24- Contd.

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-201-99- Flood Protection and Disaster Preparedness	O 1,40,00.00 R -31,43.10	1,08,56.90	1,09,42.42	(+) 85.52	Surrender of funds was due to Covid-19 lockdown the progress of workd could not be achieved as per targets during 1st and 2nd quarter.

(13) Cases of defective re-appropriation order issued by the Finance Department in which provision was made but actual expenditure was more than extended provision, resulted excess expenditure was made are discussed below:-

Head		Total Appropriation (₹ 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 70,00.00 R 11,59.90	81,59.90	83,19.15	(+) 1,59.25	Reason for augmentation of funds through re-appropriation was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.24/2021-22/237-38 dated 31.05.2021).

Charged Appropriation

(14) Of the ultimate saving of ₹ 1,16,80.38 lakh, surrender of amount ₹ 1,18,74.32 lakh in March 2021 proved unrealistic.

Grant No. 24- Contd.

Defective Budgeting

(15) Case of defective re-appropriation order issued by Finance Department in which amount was surrendered more than actual saving, resulted in excess expenditure was made is discussed on next

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 1,50,00.00 R-1,18,74.32	31,25.68	33,19.62	(+)1,93.94	Surrender of funds was due to more compensation award as the payment under this scheme is to be made as per the land compensation awarded by Hon'ble court. Reasons for excess of ₹ 1,93.94 lakh have not been intimated (August 2021).

Grant No. 24- Contd.

16. 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 2018-19, 2019-20 and 2020-21:-

Sr.No.	Name of Project	Year	Work Outlay (Maintenance)	D&A	M & E	100% of D & A on Works Maintenance	100 % of M & E on Works
			₹ in lakh	₹ in lakh			
1	Gurgaon Canal Project	2018-19	36.81	26.79	0	72.78	0
		2019-20	64.66	80.16	0	123.97	0
		2020-21	83.48	77.17	0	92.44	0
2	Loharu Canal Project	2018-19	2,37.39	1,72.77	0	72.78	0
		2019-20	2,32.86	2,40.47	0	103.27	0
		2020-21	3,78.92	3,50.24	0	92.43	0
3	J.L.N. Canal Project	2018-19	3,26.43	2,37.58	0	72.77	0
		2019-20	2,07.95	2,00.39	0	96.36	0
		2020-21	1,10.50	1,02.14	0	92.43	0
4	SYL Canal Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
5	Dadupur Nalvi	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
6	Improvement of old / Existing Chenells (Nabard) Project	2018-19	1,92,89.91	1,34,46.77	0	69.71	0
		2019-20	1,57,57.87	1,20,85.85	0	76.70	0
		2020-21	1,74,98.40	1,30,47.58	0	74.56	0
7	Rehabilitation on Project	2018-19	15,28.29	8,63.10	0	56.47	0
		2019-20	12,98.48	7,58.29	0	58.40	0
		2020-21	16,76.51	11,86.19	0	70.75	0

Grant No. 24- Contd.

Sr.No.	Name of Project	Year	Work Outlay (Maintenance)	D&A	M & E	100% of D & A on Works Maintenance	100 % of M & E on Works
			₹ in lakh	₹ in lakh			
8	New Minor project	2018-19	16,76.35	11,68.56	0	69.71	0
		2019-20	25,85.08	19,87.80	0	76.90	0
		2020-21	19,58.08	14,56.49	0	74.38	0
9	W.J.C. Augmentation Canal Project	2018-19	45,16.93	32,87.40	0	72.77	0
		2019-20	35,23.02	34,86.83	0	98.97	0
		2020-21	30,77.20	28,44.31	0	92.43	0
10	Jui Canal Project	2018-19	1,82.82	0	0	0	0
		2019-20	2,16.87	0	0	0	0
		2020-21	2,36.72	0	0	0	0
11	Siwani Canal Project	2018-19	2,60.02	0	0	0	0
		2019-20	2,18.00	0	0	0	0
		2020-21	2,42.36	0	0	0	0
12	T.F.C Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
13	Naggal lift Irrigation Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
14	Institutional Strengthening such as Data Collection	2018-19	37,35.51	26,03.98	0	69.71	0
		2019-20	11,60.21	8,90.54	0	76.76	0
		2020-21	4,17.31	3,11.16	0	74.56	0
15	Water Development Survey and investigation	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
16	Lining of Channels	2018-19	0	0	0	0	0
		2019-20	6.98	4.96	0	71.06	0
		2020-21	3,72.28	2,63.40	0	70.75	0

Grant No. 24- Contd.

Sr.No.	Name of Project	Year	Work Outlay (Maintenance)	D&A	M & E	100% of D & A on Works Maintenance	100 % of M & E on Works
			₹ in lakh	₹ in lakh			
17	N.C.R. Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
18	Modernisation & Lining of Canal	2018-19	3,43,26.90	1,93,85.96	0	56.47	0
		2019-20	3,84,48.08	2,24,46.49	0	58.38	0
		2020-21	3,00,27.24	2,12,45.31	0	70.75	0
19	Mewat Feeder	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
20	M & E Dam apartment Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
21	Munik Canal Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
22	Kaushlya Dam	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	0	0	0	0	0
23	Saraswati Heritage Project	2018-19	7.39	4.17	0	56.43	0
		2019-20	39.22	19.82	0	50.54	0
		2020-21	41.04	29.04	0	70.76	0
24	Development of Water Bodies	2018-19	21,78.05	15,18.29	0	69.71	0
		2019-20	12,29.17	9,38.24	0	76.33	0
		2020-21	18,43.04	13,74.25	0	74.56	0
25	Reconstruction of Bridges on Canal	2018-19	0	0	0	0	0
		2019-20	26,55.31	15,51.28	0	58.42	0
		2020-21	66,61.87	47,13.50	0	70.75	0
26	Jawaharlal Nehru Canal Project	2018-19	0	0	0	0	0
		2019-20	0	0	0	0	0
		2020-21	16,34.00	11,56.11	0	70.75	0

Grant No. 24- Contd.

(17) 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 ₹ 2,21.48 lakh booked under the head suspense.

Grant No. 24- Contd.

The transaction under ‘Suspense’ in the Major head during the year 2020-21 together with the opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	(-)92.60	2,19.36	3,98.05	(-)2,71.29
Misc. Advance	(-)8.67	2.12	1.42	(-)7.97
Total	(-)101.27	2,21.48	3,99.47	(-)2,79.26

(18) The expenditure under the major head “2700 Major Irrigation on account of Irrigation ₹ 45.48 lakh booked under the head “Suspense”. The transactions under suspense in this major head during the year 2020-21 together with opening & closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)45.22	42.99	36.25	(-)38.48
Misc. Advance	(-)3,86.77	2.49	6.48	(-)3,90.76
Total	(-)4,31.99	45.48	42.73	(-)4,29.24

(19) 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 2020-21 together with opening and closing balances were as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing balance
Stock	(-)77.02	00.00	00.00	(-)77.02
Misc. advance	44.30	00.00	00.00	44.30
Total	(-)32.72	00.00	00.00	(-)32.72

Grant No. 24- Contd.

(20) The expenditure under the Major head “4700-Capital outlay on Major Irrigation” Bhakra Beas Board (MPRP) ₹ 69.74 lakh booked under “Suspense”. The transactions under head “Suspense” in this major head during the year 2020-21 together with opening and closing balances were as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	2,17.04	15.18	23.86	2,08.36
Purchase	2,26.61	0	0	2,26.61
Misc. Advance	78.45	33.77	40.30	71.92
Workshop suspense	-7.53	20.79	20.79	-7.53
Total	5,14.57	69.74	84.95	4,99.36

(21) The expenditure under the major head “4700-Capital Outlay on major Irrigation” account includes ₹ 1,42.18 lakh under “suspense”. The transaction under the head during 2020-21 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	8,61.21	1,32.03	1,69.51	8,23.62
Misc. advance	(-)88,74.83	10.15	24.10	(-)88,88.78
Total	(-)80,13.73	1,42.18	1,93.61	(-)80,65.16

(22) The expenditure under the major head “4801-Capital Outlay on power project” Bhakra Beas Management Board (MPRP) includes ₹ 0.23 lakh booked under “Suspense”. The transaction under the head “Suspense” in this major head during the year 2020-21 with opening & closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening balance	Debit	Credit	Closing Balance
Stock	(-)10,94.77	0.00	0.00	(-)10,94.77
Misc. advance	(-)5,79.78	0.23	0.22	(-)5,79.77
Total	(-)16,74.55	0.23	0.22	(-)16,74.54

Grant No. 24- Concl.

(23) The expenditure under the head “4701-Capital Outlay on Medium Irrigation” did not include any amount under the head “Suspense”. The transaction under the suspense in the major head during the year 2020-21 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	25,73.82	00.00	00.00	25,73.82
Misc. Advance	1,04,83.90	00.00	00.00	1,04,83.90
Total	1,30,57.72	00.00	00.00	1,30,57.72

(24.) 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 2020-21 with opening and closing balances are as follows:-

(₹ in lakh)

Sub head suspense	Opening Balance	Debit	Credit	Closing Balance
Stock	(-)1,80.70	0.00	0.00	(-)1,80.70
Misc. Advance	(-)27.54	0.00	0.00	(-)27.54
total	(-)2,08.24	0.00	0.00	(-)2,08.24

Grant No. 25 - INDUSTRIES

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,88,63,53	2,88,63,53	2,18,92,61	(-) 69,70,92
Supplementary	..			

Amount surrendered during the year

(March 2021)

69,71,33

Charged

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

Amount surrendered during the year

(March 2021)

1,00

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	14,51,00	14,51,00	4,58,58	(-) 9,92,42
Supplementary	..			

Amount surrendered during the year

(March 2021)

9,92,42

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 69,70.92 lakh the surrender of ₹ 69,71.33 lakh on 31 March 2021 proved unrealistic.

Grant No. 25- Contd.

(2) Saving occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2057-51-101-99- Purchase Organisation	O 4,97.50 R -52.09	4,45.41	4,45.81	(+) 0.40	Reasons for the surrender of ₹ 52.09 lakh was not correct and convincing. Convincing reasons has been called for (Fin.& Appn.A/cs/G.No. 25/2021-22/247-48 dated 31.05.2021).
2851-51-101-97- Development of Infrastructure under New Enterprises Promotion Policy- 2015	O 1,00,00.00 R -18,52.06	81,47.94	81,47.94	..	Surrender of funds was due to non approval of bills of other charges by the Finance Department.
2851-51-102-65- Incentives for Development of Industries under new Enterprises Promotion Policy 2015	O 1,00,00.00 R -24,21.82	75,78.18	75,78.18	..	Surrender of funds was due to non approval of bills of subsidies by the Finance Department.
2851-51-102-71- MSME Cluster Development	O 6,00.00 R -3,30.25	2,69.75	2,69.75	..	Surrender of funds was due to non finalization of claims of Special Purpose Vehicle, cluster.
2851-51-102-74- Promotion of Handloom, Handicrafts and Exports	O 50.00 R -41.36	8.64	8.64	..	Surrender of funds was due to non finalization of State Handicraft and Export Award.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-102-76- Establishment and Administration for Small Scale Industries, QMC, HTC, IDC etc. (98- Establishment Expenses)	O 4,99.91 R -1,24.11	3,75.80	3,75.80	..	Surrender of funds was mainly due to non filling up of vacant post, less engagement of contractual staff and no claims received of leave travel concession.
2851-51-102-78- Bureau of Industrial Policy and Promotion (BIPP)	O 4,00.00 R -2,00.00	2,00.00	2,00.00	..	Surrender of funds was due to receipt of less claims of grant-in-aid under the scheme.
2851-51-103-89- Comprehensive Handlooms Development Scheme	O 1,00.00 R -1,00.00	..	..	..	Surrender of entire provision was due to non finalization of any new cluster under the scheme.
2851-51-105-96- Grant-in-aid to Haryana Mitti Kala Board	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non receipt of claims from Mitti Kala Board owing to vacancy of post of chairman of Mitti Kala Board.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2851-51-105-99- Grant in aid to Khadi and Village Industries board	O 14,00.00 R -4,19.00	9,81.00	9,81.00	..	Surrender of funds was due to non approval of bill for grant-in-aid by the Finance Department.
2851-51-190-99- Grant-in-aid to Haryana Enterprises Promotion Centre (HEPC)	O 8,00.00 R -2,00.00	6,00.00	6,00.00	..	Surrender of fund was mainly due to non drawn of salary due to additional charge of some officers of Haryana Enterprises Promotion Center.
2852-80-001-87- Performance Linked Outlay (PLO) for Industries (IND- PLO-REV)	O 5,00.00 R -5,00.00	..	..	..	Reasons for the surrender of ₹ 500 lakh was not correct and convincing. Convincing reasons has been called for (Fin.& Appn.A/cs/G.No. 25/2021-22/249-50 dated 31.05.2021).
2852-80-001-89- Establishment of the Industries Department allocated to Plan Schemes (98- Establishment Expenses)	O 4,00.00 R -99.53	3,00.47	3,00.47	..	Surrender of funds was mainly due to actual payment to the contractual staff than anticipated, vacant posts and less purchase of information technology itmes.

Grant No. 25- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-80-001-99- Establishment and Administration (Head Quarter)	O 11,38.00 R -1,17.64	10,20.36	10,20.36	..	Surrender of funds was mainly due to vacant posts and less claims of monthly financial assistance and less engagement of contractual staff.
2852-80-001-98- Establishment and Administration (Field Offices)	O 22,69.52 R -3,76.25	18,93.27	18,93.27	..	Surrender of funds was mainly due to vacant posts and less claims of leave travel concession, medical reimbursement and monthly financial assistance.

Grant No. 25- Concl'd.

Capital**Voted Grant**

(4) Saving occurred under the following head :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4851-51-102-95- Modernization of field offices/ Directorate of office Premises	O 14,50.00 R -9,92.42	4,57.58	4,57.58	..	Surrender of funds was mainly due to non - receipt of final approval lay out plan for two District Industries Centres building at Rohtak and Kaithal and non-requirement of funds by Public Works Department for Directorate Building.

Grant No. 26 - MINES AND GEOLOGY

(Major Head-2853-Non ferrous Mining and Metallurgical Industries)**Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,39,62,00	1,39,62,00	1,14,70,98	(-) 24,91,02
Supplementary	..			

Amount surrendered during the year

(March 2021)

24,89,53

Notes and comments :

(1) Of the ultimate saving of ₹ 24,91.02 lakh, an amount of ₹ 1.49 lakh remained unsurrendered.

(2) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2853-02-001-92- Performance Linked Outlay (PLO) for Mines and Geology (MAG-PLO- REV)	O 65.00 R -65.00	..	2.28	(+) 2.28	Surrender of entire provision of ₹ 65 lakh was not correct and convincing. Convincing reasons have been called for (Fin.& Appn.A/cs/ G.No.26/2021-22/251-52 dated 02.06.2021).
2853-02-001-94- Development of Mines and Minerals (98- Establishment Expenses)	O 3,44.90 R -1,97.56	1,47.34	1,47.24	(-) 0.10	Surrender of fund was mainly due to non filling of vacant posts and non receipt of claims by HARSAC for monitoring of mining areas.

Grant No. 26 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks	
2853-02-001-99-Field Staff-Development of Mines and Minerals (98-Establishment Expenses)	O	15,77.10	11,97.16	11,97.16	..	Surrender of funds was due to delayed engagement of Special Mining Guards during Covid-19 and non-filling up of vacant posts and due to implementation of E-Rawana system. The use of weighment slips books is minimised.
	R	-3,79.94				
2853-02-102-99-Expenditure towards restoration work after mining	O	28,60.00	10,31.30	10,31.30	..	Surrender of funds was mainly due to non-preparation of bills for incurring expenditure for transfer of funds to District Mineral Fund.
	R	-18,28.70				

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

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

Grant No. 26 - Concl.

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.

A balance of ₹ 2,20,43.12 lakh was in the Fund as on 1 April 2020. The State Government during the year received an amount of ₹ 7,82,02.79 lakh on account of Dead Rent etc. and an amount of ₹ 72,07.28 lakh on account of other charges from Concession Holders. An amount of ₹ 85,50 lakh (Concession Holder contribution: ₹ 57,65.96 lakh and ₹ 27,84.04 lakh State share) was transferred to the fund whereas ₹ 1,17,30.42 lakh was required to be transferred to the fund, thereby leading to short contribution of ₹ 31,80.42 lakh to the fund by State Govt. Interest on the balance in the fund is ₹ 13,22.59 lakh (i.e 6 *per cent* on opening balance) while adjustment of interest only worked out to ₹ 513 lakh has been made which is short payment of interest amounting to ₹ 8,09.59 lakh.

An expenditure of ₹ 10,31.30 lakh (₹ 10,28.23 lakh transferred to the District Mineral Fund and ₹ 3.07 lakh administrative expenses) was met from the fund leaving a balance of ₹ 3,00,74.82 lakh in the fund as on 31.3.2021.

The transaction of Mines and Mineral Fund for the year 2020-21 is as under:-

(₹ in lakh)

Opening Balance as on 01.04.2020	Transfer to Reserve Fund during the year	Interest	Expenditure met from the Fund during the year	Closing Balance as on 31.03.2021
2,20,43.12	85,50.00 (57,65.96 + 27,84.04)	5,13.00	10,31.30	3,00,74.82

The details of transactions in the Fund is given in Statement No. 21 and 22 of the Finance Accounts for the year 2020-21

Grant No. 27 - AGRICULTURE

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	36,12,62,59	40,42,84,60	23,48,07,86	(-) 16,94,76,74
Supplementary	4,30,22,01			

Amount surrendered during the year

(March 2021)

16,95,95,96

Charged

Original	8,00	8,00	2,22	(-) 5,78
Supplementary	..			

Amount surrendered during the year

(March 2021)

5,78

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	10,00,00	10,00,01	1,77,28	(-) 8,22,73
Supplementary	1			

Amount surrendered during the year

(March 2021)

8,34,20

Notes and comments :

Revenue

Voted Grant

Grant No. 27- Contd.

(1) Of the ultimate saving of ₹ 16,94,76.74 lakh, surrendered of amount ₹ 16,95,95.96 lakh in March 2021, proved unrealistic.

(2) in view of overall saving of ₹ 16,94,76.74 lakh, the supplementary grant of ₹ 4,30,22.01 lakh obtained in August 2020 and March 2021, proved unnecessary as the actual expenditure did not come up even to the original provision.

(3) Saving occurred mainly as 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 10,00.00 S 56,58.00 R -66,58.00	..	3.26	(+)3.26	Surrender of funds was due to non implementation of the scheme.
2401-51-105-84-Scheme on National Project Management of Soil Health & Fertility	O 1,73.50 R -67.18	1,06.32	1,06.32	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of filter paper and glassware, due to non finalization of minor works and rent deeds.
2401-51-105-96-Scheme for Quality Control on Agriculture Inputs	O 27,75.00 R -16,52.18	11,22.82	11,22.82	..	Surrender of funds was mainly due to less payment of bills of other charges, freezing of dearness allowance, less purchasing & repairing of equipment , less engagement of contractual staff under outsourcing policy and economy measures.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-107-99-Plant Protection Operation	O 14,51.00 R -1,51.29	12,99.71	12,99.72	(+)0.01	Surrender of funds was mainly due to non filling up of vacant posts, less claims of ex-gratia & leave travel concession and less engagement of staff under outsourcing policy.
2401-51-108-79-Reimbursement of GST Plus Market Fee under Price Support System to HAFED	O 4,04,13.00 R-4,04,13.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
2401-51-108-80-Scheme for Promotion of Cotton Cultivation in Haryana State	O 5,00.00 R -3,75.23	1,24.77	1,24.77	..	Surrender of funds was due to less claims received of subsidies , non filling up to vacant post and non finalization of rent deed.
2401-51-109-76-Scheme for the Strengthening of Haryana Kisan Kalyan Pradhikaran	O 2,00,00.00 R-2,00,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-77-National Food Security Mission	O 21,15.00 R -11,66.57	9,48.43	9,48.43	..	Surrender of funds was due to less claims received under subsidies and less staff engaged under outsourcing policy partly offset excess expenditure was due to more fund released by Government of India and more payment of other charges bill.
2401-51-109-78-Sub Mission on Agriculture Mechanization	O 2,00,00.00 R -1,23,63.74	76,36.26	76,36.26	..	Surrender of funds was mainly due to less claims received from non training programme conducted beneficiaries/farmers under subsidies, less purchasing/repairing of equipment, less staff engaged under outsourcing policy.
2401-51-109-79-Scheme for constitution of Haryana Kisan Ayog	O 3,00.00 R -1,40.79	1,59.21	1,59.21	..	Surrender of funds was mainly due to non filling up of vacant posts, less engagement of staff under outsourcing policy, execution of work of repairing and maintenance by HSAMB and non finalization of tender process and economy measures.
2401-51-109-80-Scheme for Rashtriya Krishi Vikas Yojna	O 3,40,00.00 R -2,69,02.94	70,97.06	70,97.06	..	Surrender of funds was mainly due to less fund released by Government of India.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-109-81-Scheme for Promotion of sustainable Agriculture Strategic initiatives and Kisan Kalyan Kosh	O 13,40.00 R -7,49.19	5,90.81	5,90.80	(-) 0.01	Reason for surrender of fund ₹ 7,49.19 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G.No.27/2021-22/257-58 dated 02.06.2021).
2401-51-109-93-Scheme for strengthening of Agriculture Extension infrastructure	O 10,35.00 R -1,73.00	8,62.00	8,61.99	(-) 0.01	Surrender of funds was mainly due to non filling up of vacant posts, non completion of works, non finalization of the layout plan of works and less enagement of staff under outsourcing policy and economy measures.
2401-51-109-99-Agriculture demonstration and propaganda	O 75,45.00 R -9,02.12	66,42.88	66,49.33	(+)6.45	Surrender of funds was mainly due to non filling up of vacant posts, less touring by officers/officials, less apprentices deployment, less payment of property tax of offices, less claims received of leave travel concession and ex-gratia.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-111-96-Scheme for Improvement of Crops Statistics	O 95.00 R -39.85	55.15	55.15	..	Surrender of funds was mainly due to non filling up of vacant posts, less touring by officers/officials, no training programme conducted/scheduled and non finalization of tender process, non receipt of claims of leave travel concession and ex-gratia.
2401-51-111-97-Timely reporting of Estimates of area on production of Principal Crops in Haryana	O 80.00 R -30.21	49.79	49.78	(-) 0.01	Surrender of funds was mainly due to non filling up of vacant posts, less touring by officers/officials and less engagement of staff under outsourcing policy, non/less receipt of claims of medical reimbursement, ex-gratia & leave travel concession.
2401-51-111-99-Statistical cell	O 2,65.00 R -33.73	2,31.27	2,31.28	(+)0.01	Surrender of funds was mainly due to non filling up of vacant posts, receipt of non/less claims of leave travel concession & medical reimbursement and less touring by officers/officials.
2401-51-113-82-Scheme for Management of Crop Residue	O 4,53,50.00 R -4,46,01.42	7,48.58	7,48.58	..	Surrender of funds due to less claims received from beneficiaries / farmers under subsidies

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-113-96-Scheme for Agriculture Engineering Services	O 8,00.00 R -3,48.08	4,51.92	4,51.91	(-) 0.01	Surrender of funds was mainly due to less claims received from the farmer under subsidies, non filling-up of vacant post, less deployment of daily paid labourers, less staff engagement under out sourcing policy partly offset set excess expenditure due to non purchasing/repairing of equipment
2401-51-113-99-Agricultural Engineering	O 13,77.00 R -2,28.32	11,48.68	11,48.88	(+)0.20	Surrender of funds was mainly due to non filling up of vacant posts, less touring by officers/ officials, receipt of less claims of leave travel concession and medical reimbursement, less purchase of material and non finalization of the works.
2401-51-119-53-Establishment of Horticulture University	O 5,00.00 R -1,00.00	4,00.00	4,00.00	..	Surrender of funds was due to non fund relese under the grant-in-aid head need partly offset excess expenditure was due to finalization of more project works.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-70-Scheme for Demonstration cum food Processing Technology in Haryana	O 1,00,00.00 R -99,21.40	78.60	78.60	..	Surrender of funds was mainly due non finalization of work, non filling up of vacant posts, less training programmes conducted, no equipment purchase, less enagement of daily wagers and less touring of officers/officials.
2401-51-119-71-Scheme for National Project on Promotion of Organic Farming Renamed as Organic Farming and Zero budget natural farming practices	O 1,00,00.00 R -1,00,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
2401-51-119-92-Scheme for the Agricultural Human Resources Development (98- Establishment Expences)	O 3,58.80 R -1,82.34	1,76.46	1,76.46	..	Surrender of funds was mainly due to less training programme conducted, non filling up of vacant posts, less enagement of professional staff and no touring programme due to Covid-19.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-190-98-Sub-Mission on Seed and Planting Material (SMSP) under National Mission on Agriculture Extension and Technology (NMAET)	O 85.00 R -85.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
2401-51-190-99-Bhavantar Bharpayee Yojana in Haryana State	O 10,00.00 R -10,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
2401-51-789-84-Scheme for Silk Samagra Integrated Scheme for Development of Silk Industry (ISDSI) for Scheduled Caste farmers	O 60.00 R -36.63	23.37	23.37	..	Surrender of funds was mainly due to less fund released by the Government of India.
2401-51-789-85-National Food Security Mission for Scheduled Castes	O 8,00.00 R -7,67.45	32.55	32.55	..	Surrender of funds was mainly due to less fund released by the Government of India.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-789-90-Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	O 8,00.00 R -4,73.22	3,26.78	3,26.78	..	Surrender of funds was mainly due to less fund released by the Government of India.
2401-51-789-97-Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes	O 20,00.00 R -8,26.98	11,73.02	11,73.02	..	Surrender of funds was mainly due to less fund released by the Government of India.
2401-51-789-98-Integrated Horticulture Development Plan Scheme for Scheduled Castes Families	O 5,00.00 R -1,19.89	3,80.11	3,80.11	..	Surrender of funds was due to less claims received from the beneficiaries under the subsidies.
2402-51-101-95-Soil Health Cards Scheme	O 14,00.00 R -9,80.35	4,19.65	4,19.66	(+)0.01	Surrender of funds was mainly due to less fund released by the Government of India and less staff engaged under out sourcing policy partly offset excess expenditure due to more training programme conducted.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-77-National Mission on Sustainable Agriculture	O 19,50.00 R -18,68.33	81.67	81.67	..	Surrender of funds was mainly due to less fund released by the Government of India.
2402-51-102-86-Scheme for Pilot Project for the reclamation of saline soil and Waterlogged land in the State (99-Normal plan)	O 4,50.00 R -2,09.67	2,40.33	2,40.34	(+)0.01	Surrender of funds was mainly due to non completion of work, non filling up of vacant posts and less deployment of daily paid labourers.
2402-51-789-98-Soil Health Cards Scheme for Scheduled Castes Farmers	O 3,12.00 R -2,40.19	71.81	71.81	..	Surrender of funds was mainly due to less staff enagement under outsourcing policy and less fund released by Government of India partly offset excess expenditure due to more training programme conducted.
2415-01-277-99-Grants-in-aid to Haryana Agricultural University	O 1,50,00.00 R -18,41.80	1,31,58.20	1,31,58.20	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.27/2021-22/257-58 dated 02.06.2021).
2415-01-277-99-Grants-in-aid to Haryana Agricultural University (99-Normal plan)	O 4,85,00.00 R -1,45,50.00	3,39,50.00	3,39,50.00	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.27/2021-22/257-58 dated 02.06.2021).

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2415-01-789-99-Scheme to provide Training and Education to Schedule Castes regarding Agricultural Research	O 6,36.74 R -1,91.04	4,45.70	4,50.44	(+)4.74	Reason for surrender of fund ₹ 1,91.04 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G.No.27/21-22/257-58 dated 02.06.2021).
2702-02-005-99-Scheme for Development of ground water and Implementation of various NABARD schemes in the State	O 8,76.50 R -89.31	7,87.19	7,88.30	(+)1.11	Surrender of funds was mainly due to non-filing up of vacant posts, receipt less claims of leave travel concession and ex-gratia, purchasing/repairing of equipments and less touring by the officers/officials.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-001-96-National e-Governance Plan for Agriculture (NeGP-A)	O 1,00.00 R 1,18.57	2,18.57	2,18.57	..	Augmentation of provision through re-appropriation was made due to engagement of more contractual staff offset by saving due to no funds released by Government of India.
2401-51-108-81-Scheme for Technology Mission on sugarcane	O 1,00,00.00 S 65,69.00 R 60,99.09	2,26,68.09	2,26,68.09	..	Augmentation of provision through re-appropriation was made due to payment of pending sugarcane subsidies.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-83-Scheme for Promotion of crops diversification	O 17,00.00 R 50,96.28	67,96.28	67,96.28	..	Augmentation of provision through re-appropriation was made due to more claims received under Mera Pani Meri Virasat.
2401-51-111-89-Scheme for Improvement of Agriculture Statistics	O 32.00 R 9,58.49	9,90.49	9,90.49	..	Augmentation of provision in through re-appropriation was made due to more engagement of staff under outsourcing policy.
2401-51-119-54-On Farm & Marketing Support to Horticulture Farmers	O 1,00.00 R 39,00.00	40,00.00	40,00.00	..	Augmentation of provision through re-appropriation was made due to finalization of more projects/works.
2401-51-119-58-Scheme for promotion of Advanced National and International Technologies in Horticulture Sector	O 17,31.55 R 3,02.12	20,33.67	20,33.67	..	Augmentation of provision through re-appropriation was made mainly due to non finalization of more projects/works and more engagement of contractual staff.
2401-51-119-65-Scheme for Integrated Horticulture Development In Haryana State	O 35,12.50 R 27,96.24	63,08.74	63,08.74	..	Augmentation of provision through re-appropriation was made due to receipt of more claims of subsidies partly offset saving was due to non purchasing of equipment and economy measures.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-119-69-Scheme for National Horticulture Mission	O 1,16,00.00 R 13,60.02	1,29,60.02	1,29,60.02	..	Augmentation of provision through re-appropriation was made due to more fund released by the Government of India.
2401-51-119-72-Scheme on Micro Irrigation	O 30,00.00 R 66,19.27	96,19.27	96,19.27	..	Augmentation of provision through re-appropriation was made due to more fund released by the Government of India.
2401-51-789-87-Scheme for Micro Irrigation / National Mission on Sustainable Agriculture for Scheduled Caste Farmers	O 1,50.00 R 22,18.66	23,68.66	23,68.66	..	Augmentation of provision through re-appropriation was made due to more fund released by the Government of India.
2401-51-789-88-Scheme for National Horticulture Mission for Scheduled Caste Farmers	O 21,00.00 R 7,31.50	28,31.50	28,31.50	..	Augmentation of provision through re-appropriation was made due to more fund released by the Government of India.
2402-51-101-97-Scheme for Integrated Watershed Development and Management project in the State	O 17,00.00 R 10,39.13	27,39.13	27,39.12	(-) 0.01	Augmentation of provision through re-appropriation was made due to more fund released for the implementation of Jal Shakti Abhiyan partly offset by saving due to vacant post and non completion of works.

Grant No. 27- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-80-Scheme for Providing Assistance on adoption of Water Saving Technology	O 3,50.00 R 30,93.47	34,43.47	34,43.47	..	Augmentation of provision through re-appropriation was made due to more funds released for the implantation of recharge shaft project under blocks in Mera Pani Meri Virasat.

Defective Budgeting

(5) Case of defective re-appropriation order issued by the Finance Dipartment in which amount was surrendered more than actual saving resulted excess expenditure was incurred is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2401-51-108-94-Sugarcane Development in Haryana	O 10,58.50 R -1,05.35	9,53.15	10,54.86	(+)1,01.71	Surrender of funds was mainly due to freezing the dearness allowance, receipt of less claims of ex-gratia & leave travel concession and less staff engagement of contractual staff under out sourcing policy partly offset excess expenditure due to filling up of vacant post. Reasons for the excess of ₹ 1,01.71 lakh have not been intimeted (August 2021).

Capital**Voted Grant**

(6) Of the ultimete saving of ₹ 8,22.73 lakh, surrenderd of amount of ₹ 8,34.20 lakh on 31 March 2021, proved unrealistic.

Grant No. 27- Concl.

(7) Saving occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4401-51-113-97- Construction of Agriculture Office Building	O 10,00.00 R -8,34.19	1,65.81	1,77.28	(+)11.47	Surrender of funds was mainly due to non finalization of the approved/allocated construction works. Reasons for final excess of ₹ 11.47 lakh have not been intimated (August 2021).

Grant No. 28 - ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT

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

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	11,37,16,11	11,56,16,11	8,65,06,99	(-) 2,91,09,12
Supplementary	19,00,00			

Amount surrendered during the year

(March 2021)

2,91,06,68

Charged

<i>Original</i>	25,00	25,00	9,01	15,99
<i>Supplementary</i>	..			

Amount surrendered during the year

(March 2021)

15,99

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	20,00,00	20,00,00	10,00,00	(-) 10,00,00
Supplementary	..			

Amount surrendered during the year

(March 2021)

10,00,00

Notes and comments :

Revenue

Voted

(1) Of the ultimate saving of ₹ 2,91,09.12 lakh, ₹ 2.44 lakh remained unsurrendered.

(2) In view of overall saving of ₹ 2,91,09.12 lakh, the supplementary grant of ₹ 19,00 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 28- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-001-99- Establishment of Directorate Animal Husbandry and Dairying Renamed as Establishment of Directorate and District Staff of Husbandry and Dairy	O 30,18.00 R -6,48.41	23,69.59	23,69.59	..	Surrender of funds was mainly due to non filling up of vacant posts, no receipt of claims of leave travel concession & less staff engaged under contractual services.
2403-51-101-61-Scheme for Providing Financial Assistance to the Societies for Prevention of Cruelty	O 3,70.00 R -1,16.00	2,54.00	2,54.00	..	Reason for surrender of funds ₹ 1,16 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No .28/2021-22/259-60 dated 02.06.2021).
2403-51-101-62-Opening/ Up-gradation and Strengthening of Vety. Institutions	O 1,00,00.00 R -19,03.19	80,96.81	80,96.81	..	Surrender of funds was mainly due to non completion of minor works, less deployment of daily paid labourers, non filling up of vacant posts, less staff engaged under outsourcing policy.
2403-51-101-63-Livestock health and disease control	O 13,50.00 R -7,72.84	5,77.16	5,76.71	(-) 0.45	Surrender of funds was mainly due to less fund receipt from Government of India.

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-101-67-Scheme for setting up of Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (under NABARD) (98-NABARD Assistance)	O 1,00,00.00 R -23,56.60	76,43.40	76,43.40	..	Surrender of funds was due to non-finalization of works.
2403-51-101-67-Scheme for setting up of Lala Lajpat Rai University of Veterinary and Animal Science, Hisar (under NABARD) (99-Expenses Borne by state)	O 1,81,00.00 R -87,21.66	93,78.34	93,78.34	..	Surrender of funds was mainly due to non filling up of vacant posts and non-finalization of works.
2403-51-102-66-Scheme for Conservation and Development of Indigenous Cattle and Murrah development	O 6,50.00 R -2,04.58	4,45.42	4,45.52	(+) 0.10	Reason for surrender of funds ₹ 2,04.58 lakh was not correct and convincing. Convincing reasons have been called for vide(Fin.&Appn.A/cs/G.No.28/2021-22/259-60 dated 02.06.2021).

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-69-Scheme for the Establishment of Gou Seva Ayog	O 30,00.00 R -30,00.00	..	..	..	Surrender of funds was mainly due to non filling up of vacant posts, non receipt of claims of leave travel concession, receipt of less claims of ex-gratia & medical reimbursement and less staff engaged under contractual services.
2403-51-102-70-Scheme for Establishment of Hi-tech Dairy units	O 6,00.00 R -2,98.46	3,01.54	3,01.54	..	Surrender of funds was due to less claims of subsidies recieved from beneficiaries.
2403-51-102-76-Scheme for Assistance to States for Conduct of Livestock Census	O 1,00.00 R -52.21	47.79	47.79	..	Surrender of funds was mainly due to non completion of minor works, less deployment of daily paid labourers, non filling up of vacant posts, receipt of less claims of leave travel concession and less staff engaged under outsourcing policy and economy measures.
2403-51-102-81- Establishment of Haryana Livestock Development Board	O 30,00.00 R -30,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-102-99- Establishment of Government Livestock Farm	O 36,42.00 R -8,52.41	27,89.59	27,89.59	..	Surrender of funds was mainly due to non filling up vacant posts, no increase in dearness allowances and less receipt of ex-gratia & leave travel concession claims
2403-51-103-97-Scheme for the Establishment of Poultry Hatchery and Feed Analytical Lab.	O 1,86.00 R -46.16	1,39.84	1,39.84	..	Surrender of funds was mainly due to non filling up vacant posts, non receipt of ex-gratia & leave travel concession claims and less receipt of medical reimbursement claims.
2403-51-104-87-Scheme for Establishment of Goat and Sheep Unit	O 40.00 R -35.09	4.91	4.91	..	Surrender of funds was due to non -finalization of fresh tender process for the procurement of Sheep and Goat.
2403-51-104-94- Establishment of Sheep,Goat Breeding Farm and Wool Grading Centre	O 7,43.00 R -1,59.09	5,83.91	5,83.91	..	Surrender of funds was mainly due to non filling up vacant posts, less receipt of leave travel concession, ex-gratia & medical reimbursement claims.
2403-51-105-97- Establishment of Pig Breeding	O 2,35.00 R -86.24	1,48.76	1,48.76	..	Surrender of funds was mainly due to non filling up vacant posts, less receipt of ex-gratia claims.
2403-51-106-95-Scheme for the Holding of livestock and poultry farms in the Distt / State / All India level	O 2,00.00 R -1,95.52	4.48	4.48	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No .28/2021-22/259-60 dated 02.06.2021).

Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-113-97-Scheme for Management of Haryana Veterinary Training Institute	O 2,68.00 R -98.63	1,69.37	1,69.37	..	Surrender of funds was mainly due to non filling up vacant posts, less receipt of ex-gratia, leave travel concession, ex-gratia & medical reimbursement claims & less payment electricity charge
2403-51-789-92-Livestock Health and Disease Control	O 4,60.00 R -3,39.01	1,20.99	1,20.40	(-) 0.59	Surrender of funds was due less receipt of funds from Government of India.
2403-51-789-94-Scheme for Employment opportunities to Scheduled Castes by establishing Livestock units for Scheduled castes	O 17,00.00 R -2,00.65	14,99.35	14,99.35	..	Reason for surrender of funds ₹ 2,00.65 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G.No.28/2021-22/259-60 dated 02.06.2021).
2404-51-102-99-Establishment of Government Laboratory for Testing of milk & Milk Products	O 85.00 R -36.49	48.51	48.51	..	Surrender of funds was mainly due to non filling up vacant posts, less receipt of ex-gratia, leave travel concession, ex-gratia & medical reimbursement claims.

Grant No. 28- Contd.

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

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 8,20.00 R 2,05.00	10,25.00	10,25.00	..	Augmentation of provision was made through re-appropriation was due to payment of leave encashment of retire officers, offset saving was due to non finalization of the tender process.
2403-51-102-91-Development of Gaushala and Gosadans	O 81.00 R 9,11.31	9,92.31	9,92.31	..	Augmentation of provision was made through re-appropriation was due to more payment to Gaushalas and Gosadans as grant-in aid.
2403-51-789-87-White Revolution (99-Secheme for Assistance to State For Cencuc of Livestock (100% CSS)	O 20.00 R 32.38	52.38	52.38	..	Augmentation of provision was made through reappropriation was mainly due to more funds released as per revalidated funds funds from Government of India.

Defective Budgeting

(5) Case of defective re-appropriation order issued by Finance Department in which amount was surrendered more/less than actual saving, resulted in excess expenditure was incurred or an amount was remained unsundered.

2403-51-101-88-Scheme for Establishment of Haryana Veterinary Vaccine Institution	O 5,40,05.00 R -70,55.93	4,69,49.07	4,69,67.53	(+) 18.46	Surrender of funds was mainly due to non filling up of vacant posts, less staff engaged under outsourcing policy, non-finalization of works and less receipt of leave travel concession and ex-gratia claims.
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Grant No. 28- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2403-51-113-96-Scheme for Sample Survey Estimation of Prod.of Milk, Eggs, Wool & Meat / Fodder & Grasses / Assesment Dev. Project	O 1,50.00 R -45.35	1,04.65	84.69	(-) 19.96	Surrender of funds was mainly due to non filling up vacant posts, less touring of officers / officials and less payment of office expenses bills.

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
4403-51-101-98-Performance Linked Outlay (PLO) for Animal Husbandry (ANH-PLO-CAP)	O 10,00.00 R -10,00.00	..	..	..	Entire provision was surrendered due to non implementation of scheme.
4403-51-101-99-Construction of Veterinary Infrastructure in the State (99-state Assistance)	O 5,00.00 R -4,50.00	50.00	50.00	..	Surrender of funds was mainly due to non finalization of works/projects.

Grant No. 28- Concl.

(7) Excess occurred under the following head:-

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 5,00.00 R 4,50.00	9,50.00	9,50.00	..	Augmentation of provision was made through reappropriation was mainly due to more funds received from NABARD.

Grant No. 29 - FISHERIES

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

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,22,42,00	1,22,42,00	66,32,27	(-) 56,09,73
Supplementary	..			

Amount surrendered during the year

(March 2021)

56,05,21

(1) Of the ultimate saving of ₹ 56,09.73 lakh, ₹ 4.52 lakh remained unsurrendered.

(2) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-001-95- Performance Linked Outlay (PLO) for Fisheries (FIS- PLO-REV)	O 38,00.00 R -38,00.00	..	..	..	Surrender of entire provision of ₹ 3,800 lakh was due to non- implementatiion of the scheme.
2405-51-101-72- Development of Fresh Water Aquaculture	O 22,00.00 R -6,67.10	15,32.90	15,32.90	..	Surrender of fund was mainly due to receipt of less funds as per guidelines of the Government of India.
2405-51-101-73- Scheme for the Ornamental Fisheries	O 3,71.00 R -2,09.49	1,61.51	1,61.51	..	Surrender of fund was mainly due to adoption of economy measures and less training programme conducted.

Grant No. 29- Concl.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2405-51-101-83- Development of Water Logged Area Renamed as Scheme for the development of water logged Area in Aquaculture	O 4,00.00 R -2,40.60	1,59.40	1,59.40	..	Surrender of funds was due to release of less funds by the Government of India.
2405-51-101-91- Scheme for the National Fish Seed Programme	O 13,75.00 R -2,95.45	10,79.55	10,79.55	..	Surrender of funds was mainly due to non filling up of vacant posts, non completion of minor works and receipt of less claims of ex-gratia and less staff engaged under outsourcing policy.
2405-51-101-92- Scheme for the Intensive Fisheries Development programme	O 18,85.00 R -3,67.74	15,17.26	15,17.25	(-) 0.01	Surrender of funds was mainly due to non filling up of vacant posts, adoption of economy measures, less enagement of contractual staff and receipt of less claims of leave travel concession.

Grant No. 30 - FOREST AND WILD LIFE

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

Revenue

Voted

		Total Grant or appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,48,49,57	5,48,49,57	4,81,72,79	(-) 66,76,78
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,10,42,97

Charged

Original	70,00	70,00	37,31	(-) 32,69
Supplementary	..			

Amount surrendered during the year

(March 2021)

35,93

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 66,76.78 lakh, surrendered amount of ₹ 1,10,42.97 lakh in March 2021 proved unrealistic.

(2) Saving occurred mainly as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-001-99- Circle/ Divisional Staff	O 18,40.30 R -3,53.30	14,87.00	14,87.00	..	Surrender of funds was mainly due to non filling up of vacant posts, less receipts claims of leave travel concession.

Grant No. 30- 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 2,96.00 R -2,96.00	..	..	..	Reason for surrender of fund ₹ 296 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).
2406-01-005-98- Establishment of Biodiversity and Ecological Regeneration	O 16,00.00 R -7,32.00	8,68.00	8,68.00	..	Surrender of funds was mainly due to less receipt of claims of board.
2406-01-070-97- Buildings	O 3,20.00 R -1,84.43	1,35.57	2,84.87	(+) 1,49.30	Surrender of funds due to works had not done in time. Reasons for final excess of ₹ 1,49.30 lakh have not been intimated (August 2021).
2406-01-101-96- Agro forestry under National Mission for Sustainable Agriculture (NMSA)	O 20.00 R -20.00	..	..	..	Surrender of funds due to sanction not received by ministry of Environment & Forest
2406-01-102-68- Revitalization of institutions in Aravali Hills	O 11,20.00 R -1,67.23	9,52.77	9,52.77	..	Reason for surrender of fund ₹ 1,67.23 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).

Grant No. 30- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-102-71- Herbal Nature Park	O 10,00.00 R -5,65.42	4,34.58	4,34.58	..	Surrender of funds was mainly due to no new herbal parks were established due to Covid-19.
2406-01-102-74- Integrated Forest Protection	O 1,70.00 R -66.28	1,03.72	1,03.72	..	Reason for surrender of fund ₹ 66.28 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).
2406-01-102-88- Afforestation Waste land and Agro Forestry Project	O 49,65.00 R -6,64.31	43,00.69	43,01.06	(+) 0.37	Surrender of funds was mainly due to non filling up of vacant posts, less deployment of daily wagers and less purchase of petrol.
2406-01-102-97- Extension forestry sides (Plantation on waste-lands shelterbelts of Roads, Canals and Railway lines)	O 3,91.50 R -81.12	3,10.38	3,10.38	..	Surrender of funds was mainly due to non filling up of vacant posts and non deployment of daily wagers.
2406-01-102-98- Plantation of Forest Spices for Industrial and Commercial Uses	O 1,13.60 R -55.50	58.10	58.10	..	Surrender of funds was mainly due to non filling up of vacant posts.

Grant No. 30- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-800-99- Payment of water charges to Irrigation Department for canal water	O 56.00 R -39.19	16.81	16.81	..	Reason for surrender of fund ₹ 39.19 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).
2406-02-110-87- Conservation and Management of Wetland in Haryana under the National Plan for Conservation of Aquatic Eco Systems	O 2,50.00 R -2,21.30	28.70	28.70	..	Reason for surrender of fund ₹ 2,21.30 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).
2406-02-110-88- Integrated Development of Wild life Habitats	O 3,50.00 R -2,09.13	1,40.87	1,40.87	..	Reason for surrender of fund ₹ 2,09.13 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).
2406-02-110-95- Protection of Wild Life in Multiple use Area	O 98.80 R -32.42	66.38	66.38	..	Surrender of funds was mainly due to non filling up of vacant posts and less receipt claims of compensation and medical reimbursement.

Grant No. 30- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-02-110-99- Headquarter Staff	O 11,22.60 R -1,42.08	9,80.52	9,80.52	..	Surrender of funds was mainly due to non filling up of vacant posts, less receipt claims of leave travel concession and medical reimbursement & ex-gratia, less purchase of petrol and less receipt of electricity bills.
2406-04-103-91- Others	O 14,00.00 R -3,50.00	10,50.00	10,50.00	..	Reason for surrender of fund ₹ 350 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).
2406-04-103-92- Payment from Interest Accrued on Compensatory Afforestation Fund	O 30,61.88 R -15,61.08	15,00.80	15,00.80	..	Reason for surrender of fund ₹ 15,61.08 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).

Grant No. 30- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2402-51-102-90- Soil Conservation on Water-shed basis for training, afforestation of special sites	O 1,27.00 R 99.00	2,26.00	2,26.00	..	Augmentation of provision through re-appropriation was made due to clearance of pending bills of soil & moisture conservation (SMC) works partly offset saving due to non filling up of vacant posts.
2406-01-003-97- Forest Publicity, Public Relation and Extention	O 1,80.00 R 59.56	2,39.56	2,39.06	(-) 0.50	Augmentation of provision through re-appropriation was made due to payment to FSI Dehradun for training of IFS.

Defective Budgeting

(4) Seven cases of defective re-appropriation orders issued by the Finance Department in which amount was surrendered more than actual saving resulted excess expenditure was made are discussed on next page:-

Grant No. 30- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-001-98- Circle/ Divisional Staff	O 91,87.00 R -10,15.23	81,71.77	81,76.18	(+) 4.41	Surrender of funds was mainly due to non filling up of vacant posts, less receipt of claims scholarship & stipends and leave travel concession, less receipt less receipt of electricity bills and less deployment of daily wagers partly offset excess expenditure due to more receipt claims of medical reimbursement and ex-gratia assistance. Reasons for the final excess of ₹ 4.41 lakh have not been intimated (August 2021).
2406-01-070-97- Buildings	O 3,20.00 R -1,84.43	1,35.57	2,84.87	(+) 1,49.30	Surrender of funds was due to works had not done in time. Reasons for final excess expenditure of ₹ 1,49.30 lakh have not been intimated (August 2021).

Grant No. 30- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-101-98- Rehabilitation of Degraded Forests	O 6,48.50 R -3,46.30	3,02.20	4,56.67	(+) 1,54.47	Surrender of funds was mainly due to non filling-up of vacant posts, non receipt claims of travel expenses and office expenses. Reasons for final excess expenditure of ₹ 1,54.47 lakh have not been intimated (August 2021).
2406-01-102-78- Development of Agro Forestry Clonal and Non Clonal -	O 58,00.00 R -36,91.78	21,08.22	60,69.58	(+)39,61.36	Surrender of funds was due to bill under minor works had not paid timely. Reasons for final excess expenditure of ₹ 39,61.36 lakh have not been intimated (August 2021).
2406-01-102-94- Survey Demarcation and Settlement of Forest area	O 49.15 R 18.04	67.19	99.38	(+) 32.19	Augmentation of provision through re-appropriation was made due to clearance of bill related to boundar, pillars and fancing work. Reasons for final excess expenditure of ₹ 32.19 lakh have not been intimated (August 2021).

Grant No. 30- 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 5,71.80 R -1,89.72	3,82.08	4,13.18	(+) 31.10	Surrender of funds was mainly due to non filling up of vacant posts, less deployment of daily wagers, less receipt claims of travel expenses, office expenses, publications, contributions, hospitality/ entertainment expenses and other charges. Reasons for final excess expenditure of ₹ 31.10 lakh have not been intimated (August 2021).
2406-02-800-98- Extention of Zoo and Deer Parks	O 5,16.00 R -1,73.75	3,42.25	3,74.68	(+) 32.43	Surrender of funds was mainly due to less receipt claims of minor works, maintenance and less development of contractual staff. Reasons for final excess expenditure of ₹ 32.43 lakh have not been intimated (August 2021).

Charged Appropriation

(5) Of the ultimate saving of ₹ 32.69 lakh, surrendered amount of ₹ 35.93 lakh in March 2021, proved unrealistic.

Grant No. 30- Concl.

Defective Budgeting

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2406-01-800-99- Payment of water charges to Irrigation Department for canal water	<i>O</i> 70.00 <i>R</i> -35.93	34.07	37.31	(+) 3.24	Reason for surrender of fund ₹ 35.93 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.30/2021-22/284-85 dated 01.06.2021).

Grant No. 31 - ECOLOGY AND ENVIRONMENT

(Major Head-3435-Ecology and Environment)**Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	12,64,30	12,64,30	9,17,12	(-) 3,47,18
Supplementary	..			

Amount surrendered during the year

(March 2021)

3,47,18

Notes and comments:

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-001-96- Performance Linked Outlay (PLO) of ENV Environment (ENV-POL- REV)	O 1,00.00 R -1,00.00	..	..	..	Reasons for the surrendered amount of ₹ 100 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.No.31/2021-22/288-89 dated 01.06.2021).
3435-03-001-99-Direction and Administration including referral Lab (98- Establishment Expenses)	O 2,56.40 R -56.66	1,99.74	1,99.74	..	Surrender of funds was mainly due to non-filling of up vacant posts, less payment of rent, rates & taxes, receipt of less claims of ex-gratia and non receipt of leave travel concession claims.

Grant No. 31 - Contd.

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	..	..	..	Surrender of entire provision was due to non-approval of the proposal for conducting of training of Eco-Club Incharge.
	R	-50.00				
3435-03-003-99-Setting up of Environment Training Institute at Gurugram	O	3,00.00	2,82.76	2,82.76	..	Surrender of funds was due to non-utilization of funds under the scheme.
	R	-17.24				
3435-03-102-97-State Environment Impact Assessment Authority (99- Establishment Expenses)	O	1,50.00	1,33.07	1,33.07	..	Surrender of funds was mainly due to non-filling of up vacant posts and payment of less rent, rates & taxes.
	R	-16.93				
3435-03-102-98- Establishment of Eco Club	O	1,50.00	95.90	95.90	..	Reasons for the surrendered amount of ₹ 54.10 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.No.31/2021-22/288-89 dated 01.06.2021).
	R	-54.10				

Grant No. 31 - Concl'd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3435-03-102- 99-Setting up of Special Environmental Courts (99- Establishment Expenses)	O	2,32.90	1,95.30	1,95.30	..	Surrender of funds was mainly due to non- filling of up vacant posts, receipt of less electricity and ex- gratia bill and payment of less rent, rates & taxes.
	R	-37.60				
3435-03-104- 99-Climate Change Division	O	25.00	10.34	10.34	..	Surrender of funds was mainly due to non- filling of up vacant posts.
	R	-14.66				

Grant No. 32 - RURAL AND COMMUNITY DEVELOPMENT

(Major Heads-2501-Special Programmes for Rural Development, 2505-Rural Employment, 2515-Other Rural Development Programmes, 2553-MPs Local Area Development Scheme, 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 4515-Capital Outlay on other Rural Development Programmes)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	59,73,60,20	68,95,30,20	44,84,00,56	(-) 24,11,29,64
Supplementary	9,21,70,00			

Amount surrendered during the year

(March 2021)

24,11,43,42

Charged

<i>Original</i>	<i>40,00</i>	<i>40,00</i>	<i>4,08</i>	<i>(-) 35,92</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2021)

35,92

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	3,27,00,00	3,27,00,00	97,05,63	(-) 2,29,94,37
Supplementary	..			

Amount surrendered during the year

(March 2021)

2,29,94,37

Notes and comments :

Revenue

Voted Grant

Grant No. 32- Contd.

(1) Of the ultimate saving of ₹ 24,11,29.64 lakh surrendered of ₹ 24,11,43.42 lakh on 31 March 2021, proved unrealistic.

(2) In view of overall saving of ₹ 24,11,29.64 lakh, the supplementary Grant of ₹ 9,21,70 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-03-001-97- Performance Linked Outlay (PLO) for Rural Development (RUD-PLO- REV)	O 50,00.00 R -50,00.00	..	..	..	Surrender of funds was mainly due to non implementation of scheme.
2501-03-001-99- Scheme for Rural Development Establishment Expenses Head Quarter	O 4,66.20 R -1,38.07	3,28.13	3,28.13	..	Surrender of funds was mainly due to non filling up of vacant posts and receipt of less claims of leave travel concession, ex-gratia and medical reimbursement partly offset by excess expenditure on more engagement of contractual staff.
2501-05-789-99- Integrated Waste Land Development Management Project	O 10,00.00 R -5,60.00	4,40.00	4,40.00	..	Surrender of funds was due to less receipt of funds from Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-102-98- Scheme for Grant Awards to Best Performance Self Help Group (SHGs) Promoted under Deen Dayal Antoyodaya Yojana National Rural Livelihoods Mission	O 40.00 R -22.00	18.00	18.00	..	Surrender of funds was mainly due to less candidates identified for prizes and awards.
2501-06-102-99- Scheme for Providing Interest Subvention by Government of Haryana (IS - GOH) to Support SHGs Promoted under DAY-NRLM	O 5,00.00 R -2,75.00	2,25.00	2,25.00	..	Surrender of funds was mainly due to less claims received under Grant-in-aid.
2501-06-789-99- National Rural Livelihoods Mission (NRLM/ Aajeevika)	O 75,00.00 R -23,32.14	51,67.86	51,67.86	..	Surrender of funds was mainly due to less receipt of funds from Government of India.
2501-06-800-97- DRDA Administration	O 33,00.00 R -4,75.15	28,24.85	28,24.85	..	Surrender of funds was mainly due to less claims receipts under Grant-in-aid and funds from Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-06-800-98- Scheme for Rural Development Establishment Expenses Field Staff	O 2,50.00 R -1,59.14	90.86	90.86	..	Surrender of funds was mainly due to non filling up of vacant posts and receipt of less claims of leave travel concession & medical reimbursement.
2505-01-702-88- Swaran Jayanti Uthaaan Yojana (99-Normal plan)	O 3,00.00 R -2,40.00	60.00	60.00	..	Surrender of funds was due to non-finalization of detailed project report.
2505-01-789-99- Swaran jayanti Uthaaan Yojana	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non-preparation of detailed project report.
2505-02-789-99- Scheme for the National Rural Employment Guarantee for Scheduled Castes	O 15,00.00 R -15,00.00	..	..	..	Surrender of funds was mainly due to less receipt of funds from Government of India.
2515-51-001-96- Performance Linked Outlay (PLO) for Development and Panchayat (DEV-PLO- REV)	O 5,00.00 R -5,00.00	..	..	..	Surrender of funds was due to non implementatioin of scheme.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-001-98- Community Development (94-Panchayati Raj Public Work Circle)	O 1,67,36.00 R -82,18.91	85,17.09	85,17.36	(+) 0.27	Surrender of funds was mainly due to work of ponds transfer to Ponds Authority, non filling up of vacant posts, receipt of less claims of leave travel concession, medical reimbursement and ex-gratia.
2515-51-001-98- Community Development- (98 Establishment Expenses (H.Q Staff)	O 8,21.50 R -2,28.83	5,92.67	5,92.67	..	Surrender of funds was mainly due to non filling up of vacant posts and receipt of less claims of medical reimbursement and leave travel concession.
2515-51-001-99- Panchayat Department- (98- Establishment Expenses (H.Q Staff) and Panchayati Raj Training Institutes, Nilokheri)	O 21,80.00 R -4,50.67	17,29.33	17,28.34	(-) 0.99	Surrender of funds was mainly due to non filling up of vacant posts, less out-sourced contractual staff and less engagement of professional staff, receipt of less claims of medical reimbursement and economic measures.
2515-51-003-98- Community Development	O 3,10.00 R -1,60.00	1,50.00	1,50.00	..	Surrender of funds was mainly due to less receipt of funds from Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-101-93- Matching Grant- in-aid for Development works (Govt. Share)	O 1,50.00 R -89.80	60.20	60.20	..	Surrender of funds was mainly due to less receipt under Grant-in-aid.
2515-51-102-82- Haryana State Gramin Swachhata Puraskar Scheme	O 26,00.00 R -26,00.00	..	..	..	Surrender of funds was mainly due to less candidates identified for prizes and awards.
2515-51-102-83- Awareness amongst village Youth Volunteers for Rural Development	O 5,00.00 R -4,14.14	85.86	85.86	..	Surrender of funds was mainly due to less bills received of office charges, on training conducted by officers due to covid-19, non filling up of vacant posts, non purchasing of computers and less touring by the officers / officials.
2515-51-102-90- Scheme assistance of Haryana Rural Development Authority	O 30,00.00 R -30,00.00	..	..	..	Surrender of funds was due to non implementatioin of work plan.
2515-51-102-93- Scheme for Sanitation under Swachh Bharat Mission (Gramin) (99-Normal paln)	O 2,45,00.00 R -1,64,23.07	80,76.93	80,76.93	..	Surrender of funds was mainly due to less receipt of funds from Government of India.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-102-94- Haryana Gramin Vikas Yojana (HGVY)	O 5,56,00.00 R -2,40,67.77	3,15,32.23	3,15,32.23	..	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).
2515-51-102-96- Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) (99-Normal plan)	O 30,00.00 R -30,00.00	..	..	..	Surrender of funds was due to non implementation of work plan.
2515-51-102-97- New Construction / Renovation / Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate, Office & gram Sachivalyas	O 30,00.00 R -11,56.35	18,43.65	18,43.65	..	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).
2515-51-102-98- Organisation of State/ Districts level Sammelans for non officials	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non organization of sammelans.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-106-97- Shyama Prasad Mukherjee Rurban Mission (SPMRM)	O 2,00,00.00 R -87,32.00	1,12,68.00	1,12,68.00	..	Surrender of funds was mainly due to less receipt of funds from Government of India.
2515-51-106-99- Vidhayak Adarsh Gram Yojana (VAGY)	O 1,80,20.00 R -55,61.04	1,24,58.96	1,24,58.96	..	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).
2515-51-196-99- Scheme for Payment of Honorarium to elected members of PRIs and Salary of Zila Parishad Staff	O 6,68,91.50 R -5,07,46.13	1,61,45.37	1,61,47.52	(+) 2.15	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).
2515-51-789-91- Scheme for assistance to Haryana Rural Development Authority	O 20,00.00 R -20,00.00	..	..	..	Surrender of funds was due to non implementation of work plan.
2515-51-789-96- Scheme for the Employment Generation Programme for Scheduled Castes	O 1,96,00.00 R -23,26.32	1,72,73.68	1,72,74.05	(+) 0.37	Surrender of funds was mainly due to less claims receipts for honorarium.

Grant No. 32- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-789-97- Scheme for Haryana Gramin Vikas Yojana (HGVY) for Scheduled Castes	O 3,04,00.00 R -2,59,29.28	44,70.72	44,70.72	..	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).
2515-51-789-98- Scheme for Sanitation under Swachh Bharat Mission (Gramin) for Scheduled Castes	O 60,00.00 R -34,20.72	25,79.28	25,79.28	..	Surrender of funds was mainly due to less receipt of funds from Government of India.
2515-51-789-99- Scheme for Swaran Jayanti Maha Gram Vikas Yojna (SMAGY) for Scheduled Castes	O 20,00.00 R -20,00.00	..	..	..	Surrender of funds was due to non implementation of work plan.
2553-51-101-98- Saansad Adarsh Gram Yojana (SAGY)	O 2,50.00 R -2,50.00	..	..	..	Surrender of funds was due to non receipt of funds from Government of India.

Grant No. 32- Contd.

(4) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2501-05-101-99- Integrated Wasteland Development / Management Project	O 20,00.00 R 4,88.00	24,88.00	24,88.00	..	Augmentation of provision was made through reappropriation was mainly due to more receipts of funds from Government of India
2505-01-702-93- Pradhan Mantri Awas Yojana	O 20,00.00 R 11,67.33	31,67.33	31,67.33	..	Augmentation of provision was made through reappropriation was mainly due to more receipts of funds from Government of India
2505-01-789-98- Pardhan Mantri Awas Yojna	O 12,00.00 R 13,91.47	25,91.47	25,91.47	..	Augmentation of provision was made through reappropriation was mainly due to more receipts of funds from Government of India
2515-51-101-81- Rashtriya Gram Swaraj Abhiyan (RGSA)	O 10,00.00 R 3,84.60	13,84.60	13,84.60	..	Augmentation of provision was made through reappropriation was mainly due to more receipts of funds from Government of India.

Grant No. 32- Contd.

Defective Budgeting

(5) In the following case where the supplementary grant has been obtained excessive and later on a part of supplementary grants reduced through re-appropriation on 31 March 2021 by the Finance Department which indicates that budget estimates were not prepared appropriately in discussed below:-

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 2,15,00.00 S 1,50,00.00 R -1,09,50.00	2,55,50.00	2,55,50.00	..	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).
2505-02-101-99- Mahatama Gandhi National Rural Employment Guarantee Scheme (MGNREGA) (99-Normal plan)	O 1,63,30.00 S 2,36,70.00 R -1,44,42.50	2,55,57.50	2,55,57.50	..	Surrender of funds was mainly due to less receipt of funds from Government of India.
2515-51-101-89- Financial Assistance to Panchayati Raj Institutions on the recommenda- tion of State Finance Commission	O 9,25,00.00 S 5,35,00.00 R -4,38,20.07	10,21,79.93	10,21,79.93	..	Reason for re-appropriation of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G.No.32/2021-22/276-77 dated 01.06.2021).

Grant No. 32- Contd.

(6) One case of defective re-appropriation order issued by the Finance department in which excess amount was surrendered against actual saving is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2515-51-001-98- Community Development- (96-District and Block Staff)	O 1,82,65.00 R -18,83.93	1,63,81.07	1,63,94.57	(+) 13.50	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of leave travel concession, medical reimbursement and MRC to pensioners, less purchase of computers and non receipt of claims of ex-gratia. Reasons for the final excess of ₹ 13.50 lakh have not been intimated (August 2021).

Charged Appropriation

(7) Saving occurred under the head:-

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 -35.92	4.08	4.08	..	Surrender of funds was mainly due to less payment of bills on account of court cases.

Grant No. 32- Concl.**Capital****Voted Grant**

(7) Saving occurred as under:-

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 2,27,00.00 R -2,27,00.00	..	..	..	Surrender of funds was due to non implementatioin of scheme.

Grant No. 33 - CO-OPERATION

(Major Heads-2425-Co-operation, 4250-Capital Outlay on other Social Services, 4425-Capital Outlay on Co-operation, 4860-Capital Outlay on Consumer Industries)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	5,06,89,30	5,06,89,30	3,40,53,73	(-) 1,66,35,57
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,67,76,35

Charged

Original	5,00	5,00	3,79	1,21
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,20

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,72,49,60	1,72,49,60	59,80,00	(-) 1,12,69,60
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,12,69,60

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 1,66.36 lakh, surrender of ₹ 1,67.76 lakh on 31 March 2021 proved unrealistic.

Grant No. 33- Contd.

(2) Saving occurred mainly as under:

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 22,53.50 R -2,67.72	19,85.78	19,85.85	(+) 0.07	Surrender of funds was mainly due to non filling of vacant post, less depolyment of daily paid labourers, less staff enanged under outsourcing policy and less receipt of leave travel concession partly offset excess expenditure on more claims receipt of medical reimbursement, ex-gratia claims.
2425-51-107-74-Subsidy to Cooperative Societies under Central Sector Integrated Scheme	O 50.00 R -50.00	..	..	..	Surrender of funds was due to no fund released by National Cooperative Development Corporation (NCDC).
2425-51-107-78-Assistance to HSCARDB	O1,00,00.00 R -30,00.00	70,00.00	70,00.00	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/G. No.33/2021-22/265-266 dated 01.06.2021).

Grant No. 33- Contd.

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 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
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	O2,50,00.00 R-1,11,03.10	1,38,96.90	1,38,96.90	..	Surrender of funds was due to less claims received.
2425-51-107-97-Integrated Co-operative Development Project	O 2,52.00 R -2,44.80	7.20	7.20	..	Surrender of funds was due to less funds released by National Cooperative Development Corporation (NCDC).

Grant No. 33- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-108-93-Interest Subvention for refurbishment of Milk Plants under Dairy Processing and Infrastructure Development Fund (DIDF) Scheme	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds 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 Chiling Centre	O 21,35.00 R -21,20.00	15.00	15.00	..	Surrender of funds was due to non finalisation of the work.
2425-51-108-96-Strengthening of Procurement and Marketing Infrastructure in Milk Cooperatives in Haryana	O 5,55.00 R -1,66.50	3,88.50	3,88.50	..	Surrender of funds was due to less claims of subsidy received.
2425-51-277-98-Member, Education and Leadership	O 3,00.00 R -90.00	2,10.00	2,10.00	..	Surrender of funds was due to less claims of subsidies received.

Grant No. 33- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-789- 99-Interest subsidy on loan advances to Scheduled Caste Members of Primary credit and Industrial Labour and Construction Societies	O 40.00 R -29.66	10.34	10.34	..	Surrender of funds was due to less claims of subsidies received.

(3) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-107- 76-Mukhya Mantri Dugdh Utpadak Protsahan Yojna in Haryana	O 31,80.00 R 12,02.21	43,82.21	43,82.21	..	Augmentation of funds through re- appropriation was due to more receipts of subsidies claims.

Defective Budgeting

(4) Three cases of defective re-appropriation orders issued by the Finance Department is discussed below:

2425-51-001- 99-Scheme for the establishment of headquarter staff in RCS, Office, Haryana	O 6,10.00 R -97.41	5,12.59	5,41.89	(+) 29.30	Surrender of funds was mainly due to non filling up of vacant post, adoption of economy measures motor vehicles, non receipts of leave travel concession and less receipt of ex- gratia claims.
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Grant No. 33- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2425-51-004-99-Scheme for the strengthening of monitoring cell at head quarter staff RCS, Office	O 39.00 R -16.75	22.25	23.43	(+) 1.18	Surrender of funds was mainly due to non filling up of vacant post, less deployment of daily paid labourers and adoption of economy measures.
2425-51-108-95-Milk Cooperative Societies (95-Primary Milk Cooperative Societies)	O 2,00.00 R -2,00.00	..	1,40.00	(+) 1,40.00	Surrender of funds was due to non implementation of the scheme. Reasons for the final excess of ₹ 140 lakh have not been intimated (August 2021).

Capital**Voted Grant**

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4425-51-107-85-Share Capital Urban Cooperative Banks	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
4425-51-107-86-Share Capital to House Federation	O 4,00.00 R -1,00.00	3,00.00	3,00.00	..	Surrender of funds was due to less claims of investment received.

Grant No. 33- 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 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
4425-51-107-96-Govt. contribution to the share capital to Primary Cooperative and Agriculture Rural Development	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non implementation of the scheme.
4425-51-107-99-Share Capital to Central Co-operatives Banks	O 1,00,00.00 R -95,00.00	5,00.00	5,00.00	..	Surrender of funds was due to less claims of investment received.
4425-51-108-74-Share Capital to Primary Agriculture Cooperative Societies from National Cooperative Development Corporation	O 2,00.00 R -1,08.00	92.00	92.00	..	Surrender of funds was due to less funds released by National Cooperative Development Corporation (NCDC).

Grant No. 33- Concl.

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 funds was due to non funds released by National Cooperative Development Corporation (NCDC).
4425-51-108-94-Integrated Cooperative Development Project	O 12,00.00 R -12,00.00	..	..	..	Surrender of funds was due to non funds released by National Cooperative Development Corporation (NCDC).

Grant No. 34 - TRANSPORT

(Major Heads-2041-Taxes on Vehicles, 3053-Civil Aviation, 3055-Road Transport, 5053-Capital Outlay on Civil Aviation, 5055-Capital Outlay on Road Transport)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	21,92,02,23	21,92,72,23	17,03,04,78	(-) 4,89,67,45
Supplementary	70,00			

Amount surrendered during the year

(March 2021)

5,78,40,14

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	4,10,71,00	4,26,01,00	2,01,30,85	(-) 2,24,70,15
Supplementary	15,30,00			

Amount surrendered during the year

(March 2021)

2,24,74,42

Notes and comments :

Revenue

Voted Grant

(1) Of the ultimate saving of ₹ 4,89,67.45 lakh, surrendered of ₹ 5,78,40.14 lakh on 31 March 2021, proved unrealistic.

(2) In view of overall saving of ₹ 4,89,67.45 lakh, the supplementary grant of ₹ 70.00 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to original provision.

Grant No. 34 - Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2041-51-102-98- Road safety Awareness & Computerization of Regulatory wing	O 46,00.00 R -5,00.56	40,99.44	40,99.44	..	Reason for surrender of funds of ₹ 5,00.56 lakh was due to Road safety awareness activity reduced and less expenditure on issuance of smart card based Registration Certificate and Driving Licence.
3053-01-190-99- Scheme for Viability Gap Funding (RCSUDAN) (98- NSOP UDAN (Non Scheduled Operator Permit))	O 10,00.00 R -10,00.00	..	..	..	Entire provision of ₹ 1,000 lakh was surrendered due to non finalisation of operating permit in 2020-2021.
3053-01-190-99- Scheme for Viability Gap Funding (RCS- UDAN) (99-RCS UDAN (Regional Connectivity Schemes))	O 47.00 R -47.00	..	..	..	Surrender of funds was due to non processing of VGF fund. The schedule of approval is pending at DGCA.
3053-80-001-99- Head Quarter Staff	O 2,06.52 R -27.05	1,79.47	1,79.47	..	Surrender of funds was mainly due to retirement of some officials, less demand for stationery items of the staff members and less claims of leave travel concession.

Grant No. 34 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3053-80-003-98- Grants-in-aid to Aviation Clubs and Institutions	O 80.00 R -43.47	36.53	36.53	..	Surrender of funds was due to imposed cut by the Finance Department in the budget in Revised Estimates.
3055-51-001-97- Performance Linked Outlay (PLO) for Transport (TRA- PLO-REV)	O 5,00.00 S 45.00 R -5,45.00	..	..	..	Surrender of funds was due to no claim received.
3055-51-201-97- C-Repair and Maintenance	O 2,98,70.00 R -1,00,73.39	1,97,96.61	1,97,95.28	(-) 1.33	Reason for surrender of funds of ₹ 1,00,73.39 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn. A/cs/G.No.34/2021-22/272-273 dated 01.06.2021).
3055-51-800-97- C-Repair and Maintenance	O 13,93.50 R -4,33.12	9,60.38	9,60.38	..	Surrender of funds was mainly due to non filling up of vacant posts, less payment of tyres & spare parts, freezing of leave travel concession and decrease in financial assistance to the families.

Grant No. 34 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-800-99- A-Management	O 2,71.70 R -50.59	2,21.11	2,21.11	..	Surrender of funds was mainly due to non filling up of vacant posts, less medical reimbursement claims, freezing of leave travel concession and decrease in financial assistance to the families.

(4) Excess occurred mainly under:-

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 Hissar	O 2,51.00 R 83.73	3,34.73	3,34.73	..	Augmentation of re-appropriation was due to more demand for stationery items of the staff members of the Integrated Aviation Hub and maintenance in office.

Defective Budgeting

(5) Two Cases of defective re-appropriation orders issued by the Finance Department in which partly budget provision was surrendered resulted excess expenditure was made is discussed on next page:-

Grant No. 34 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-98- B-Operations	O 15,42,52.00 R -3,47,11.69	11,95,40.31	12,00,98.89	(+) 5,58.58	Surrender of funds was mainly due to non filling up of vacant posts, less kilometers operated & decreased fleet and freezing of leave travel concession. Reasons for the excess expenditure of ₹ 5,58.58 lakh have not been intimated (August 2021).
3055-51-201-99- A-Management	O 1,31,60.00 R -24,98.09	1,06,61.91	1,06,90.13	(+) 28.22	Surrender of funds was mainly due to decreasing in overtime expenditure, less staff deployment and freezing of leave travel concession. Reasons for the excess expenditure of ₹ 28.22 lakh have not been intimated (August 2021).

(6) One case of defective re-appropriation order issued by the finance Department in which entire budget provision was surrendered resulted excess expenditure was made without budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3055-51-201-96- F-Other Expenditure	O 82,77.00 R -82,77.00	..	82,75.00	(+)82,75.00	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn .A/cs/G.No.34/2021-22/272-273 dated 01.06.2021).

Grant No. 34 - Contd.

Capital**Voted**

(7) Of the ultimate saving of ₹ 2,24,70.15 lakh, surrendered of ₹ 2,24,74.42 lakh on 31 March 2021, proved unrealistic.

(8) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-052-98- Air Traffic Control facilities at different Aerodromes	O 20.00 R -20.00	..	..	..	Surrender of funds was due to non requirement of maintenance works.
5053-60-052-99- Purchase of Spare Parts, Air Crafts & Other Equipments	O 15,16.00 R -14,40.08	75.92	75.92	..	Surrender of funds was due to long process of procurement of 02 all metal single engine trainer aircraft and sufficient entity did not give bid for the purpose and non requirement of spare parts for trainer aircraft.
5053-60-102-98- Swaran Jayanti Integrated Aviation Hub at Hissar	O 80,00.00 R -20,27.35	59,72.65	59,86.97	(+) 14.32	Surrender of fund was due to Covid-19 and delayed Environment Clearance from Ministry of Environment, Forest and Climate Change.

Grant No. 34 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-102-99- Maintenance of Aerodrames	O 50,00.00 R -16,75.42	33,24.58	1,20.55	(-) 32,04.03	Surrender of fund was due to not started the extension of runway of Civil Aerodrome, Karnal, Pinjore, Narnaul and Bhiwani, because the land has not been used for construction for extension of runway or Aerodrome/ Airstrips.
5055-51-050-76- Performance Linked Outlay (PLO) for Transport (TRA- PLO-CAP)	O 10,00.00 R -10,00.00	..	..	..	Reason for surrender of funds ₹ 10,00 lakh was not correct and convincing. Convincing reasons have been called for vide (August 2021).
5055-51-050-78- Haryana Roadways Depots	O 1,45,00.00 R -83,28.85	61,71.15	61,71.15	..	Surrender of funds was due to less clearance of major works bills.
5055-51-102-77- Haryana Roadways Depots	O 1,00,00.00 R -74,52.68	25,47.32	25,47.32	..	Surrender of funds was due to non clearance of orders of purchase.
5055-51-103-76- Haryana Roadways Depots	O 20.00 R -20.00	..	..	..	Reasons have not been intimated. Convincing reasons have been called for vide (August 2021).

Grant No. 34 - Contd.

(9) Excess occurred mainly under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5053-60-800-97- Construction and Repair of Buildings	O .. R ..	..	31,93.97	(+)31,93.97	Reasons for the incurring expenditure of ₹ 31,93.97 lakh without budget provision have not been intimated (August 2021).

Defective Budgeting

(10) In the following case where the supplementary grant has been obtained excessive and later on a part of supplementary grants surrendered through re-appropriation order on 31 March 2021 by the Finance Department which indicates that budget estimates were not prepared appropriately is discussed below:

5055-51-050-77- Purchase of land and Construction of building for Regulatory wing	O 10,00.00 S 15,30.00 R -4,95.04	20,34.96	20,34.96	..	Reason for surrender of funds ₹ 4,95.04 lakh was not correct and convincing. Convincing reasons have been called for vide (August 2021).
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Grant No. 34- Concl.

(11) The expenditure under the grant includes ₹ 4,375 lakh contributed to and ₹ 6,000 lakh met out of Reserve Funds as shown below:-

Reserve Fund and the purpose	Opening balance as on 01.04.2020	Contribution during 2020-21	Interest on accumulation under the Fund during 2020-21	Total Amount credited to the Fund during 2020-21	Expenditure during 2020-21	Balance as on 31 March 2021
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.	4,90,93.54	43,75.00	54,00.29	5,88,68.83	60,00.00	5,28,68.83
“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.	3,76.93	25.00	41.46	4,43.39	25.00	4,18.39

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 2020-21.

Grant No. 35 - TOURISM

(Major Heads-3452-Tourism, 5452-Capital Outlay on Tourism)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	25,51,10	29,01,10	50,93,74	(+ 21,92,64)
Supplementary	3,50,00			

Amount surrendered during the year

(March 2021)

Nil

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	34,10,00	65,15,62	28,27,59	(-) 36,88,03
Supplementary	31,05,62			

Amount surrendered during the year

(March 2021)

36,88,03

Notes and comments :

Revenue

Voted Grant

(1) The expenditure exceeded the grant by ₹ 21,92,63,603, the excess requires regularisation.

(2) In view of overall excess expenditure of ₹ 21,92.64 lakh, the supplementary grant of ₹ 3,50 lakh obtained in August 2020 proved unrealistic.

(3) Excess occurred as under:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-80-190-99- Haryana Tourism Corporation Ltd.	O ..	..	35,00.00	(+)35,00.00	Excess expenditure of ₹ 3,500 lakh was due to meet out salary and other allowance of Haryana Tourism Corporation Limited through revised Budget Estimates.

Grant No. 35- Contd.

(4) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3452-01-101-99- Diversification of Tourism Activities illumination of Historical Monuments	O 10,00.00	10,00.00	1,85.96	(-) 8,14.04	Reasons for the final saving of ₹ 8,14.04 lakh have not been intimated (August 2021).
3452-80-001-99- Head Quarter Staff (98- Establishment Expenses)	O 14,52.10 S 3,50.00	18,02.10	13,63.22	(-) 4,38.88	Reasons for the final saving of ₹ 4,38.88 lakh have not been intimated (August 2021).
3452-80-800-97- Catering Institution Yamuna Nagar	O 50.00	50.00	22.50	(-) 27.50	Reasons for the final saving of ₹ 27.50 lakh have not been intimated (August 2021).
3452-80-800-98- Food Craft Institute Faridabad	O 10.00	10.00	4.50	(-) 5.50	Reasons for the final saving of ₹ 5.50 lakh have not been intimated (August 2021).
3452-80-800-99- Catering Institution Panipat	O 39.00	39.00	17.55	(-) 21.45	Reasons for the final saving of ₹ 21.45 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(5) In view of ultimate saving of ₹ 36,88.03 lakh, the supplementary grant of ₹ 31,05.62 lakh obtaining in August, 2020 proved unnecessary as the actual expenditure did not come up even to the original budget provision.

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

Grant No. 35 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-84- Air Conditioning and Furnishing of New Tourist Complex	O 1,50.00 R -90.77	59.23	59.23	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.
5452-01-101-86- Tourist Facilities at Pinjore	O 50.00 R -37.50	12.50	12.50	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.
5452-01-101-87- Facilities at Suraj Kund	O 5,00.00 R -4,42.30	57.70	57.70	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.
5452-80-003-99- Modernisation/ upgradation of Training Institute Under Swaran Jayanti Programe	O 2,00.00 R -1,75.00	25.00	25.00	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.
5452-80-800-86- Performance Linked Outlay (PLO) for Tourism (TOR- PLO-CAP)	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.

Grant No. 35 - Concl.**Defective Budgeting**

(7) In the following cases where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in this case remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-83- Development of Tourist Facilities at District / Sub Divisional and Other Important Towns/Places	O 10,00.00 S 12,12.37 R -17,62.05	4,50.32	4,50.32	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
5452-01-101-85- Development of Tourist Facilities along with main Highways in Haryana	O 10,00.00 S 8,93.25 R -6,28.93	12,64.32	12,64.32	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.
5452-01-102-99- Holiday and Recreation Resort at Badkhal Lake	O 4,00.00 S 10,00.00 R -4,41.47	9,58.53	9,58.53	..	Surrender of funds was due to non-starting of executive work in time due to Covid-19 under the scheme.

Grant No. 36 - HOME

(Major Heads-2055-Police, 2070-Other Administrative Services, 4055-Capital Outlay on Police, 4059-Capital Outlay on Public Works)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	53,56,75,70	54,46,75,71	46,44,53,70	(-) 8,02,22,01
Supplementary	90,00,01			

Amount surrendered during the year

(March 2021)

8,03,58,99

Charged

Original	70,00	70,00	37,87	(-) 32,13
Supplementary	..			

Amount surrendered during the year

(March 2021)

32,13

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,55,01,00	2,55,01,00	1,60,37,28	(-) 94,63,72
Supplementary	..			

Amount surrendered during the year

(March 2021)

94,63,72

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 8,02,22.01 lakh, surrender of ₹ 8,03,58.99 lakh on 31 March 2021 proved unrealistic.

(2) In view of overall saving of ₹ 8,02,22.01 lakh, the supplementary grant of ₹ 90,00.01 lakh obtained in August 2020 and March 2021 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 36- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-003-97-Recruits Training Centre Sunaria (Rohtak)	O 8,75.00 R -2,09.38	6,65.62	6,65.62	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of uniform articles and less payment of electricity bills.
2055-51-003-98-Police Research & Training	O 10,51.00 R -1,80.83	8,70.17	8,70.17	..	Surrender of funds was mainly due to non filling up of vacant posts, less payment of electricity bills and less repair of vehicles.
2055-51-003-99-Recruits Advance Training Centres	O 34,57.00 R -8,62.75	25,94.25	25,94.25	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowance & leave travel concession due to Covid-19 and less received claims of medical reimbursement.
2055-51-101-95-Special Task Force	O 17,68.20 R -8,23.74	9,44.46	9,44.46	..	Surrender of funds was mainly due to non filling up of vacant posts and less expenditure of Petrol, oil & lubricants and adopting measures of economy in expenditure.

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-94-Community Policing	O 1,70.00 R -1,53.81	16.19	16.19	..	Surrender of funds was due to non implementation programme due to Covid-19.
2055-51-109-95-Haryana State Emergency Response	O 9,20.00 R -9,20.00	..	..	..	Surrender of funds was due to non implementation programme due to Covid-19.
2055-51-109-96-Haryana Cadet Corps	O 6,68.00 R -6,68.00	..	..	..	Surrender of funds was due to non-receipt of funds during the year 2020-21.
2055-51-109-97-Special Mahila Police Volunteers	O 12,72.24 R -12,72.24	..	..	..	Surrender of funds was due to non-receipt of funds during the year 2020-21.
2055-51-113-99-Police Welfare	O 7,00.00 R -7,00.00	..	..	..	Surrender of funds was due to budgetary limit capping.
2055-51-114-99-Wireless & Computer- (98- Establishment Expenses)	O 1,37,85.70 R -19,53.83	1,18,31.87	1,18,31.87	..	Surrender of funds was mainly due to non filling up of vacant posts, freezing of dearness allowance & leave travel concession due to Covid-19 and less purchase of uniform articles.
2055-51-115-99-Purchase of Equipment	O 15,00.00 R -4,75.79	10,24.21	10,24.21	..	Reasons for surrender of ₹ 4,75.79 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/ G.No.36/2021-22/278-79 dated 01.06.2021).

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-116- 98-Regional Forensic Science Laboratory Staff	O 6,00.00 R -4,71.13	1,28.87	1,28.87	..	Surrender of funds was mainly due to non filling up of vacant posts, less purchase of uniform articles and freezing of leave travel concession & dearness allowance due to Covid-19 and less payment of electricity bills.
2055-51-116- 99-Forensic Science- Laboratory Staff	O 20,63.00 R -4,34.25	16,28.75	16,28.75	..	Surrender of funds was due to non filling up of vacant posts and less purchase of uniform articles.
2070-51-106- 99-Direction and Administration	O 3,21.30 R -75.46	2,45.84	2,45.84	..	Surrender of funds was mainly due to non filling up of vacant posts, less call out Volunteers and non-payment of one month salary for the block 2020-23 due to removal of link from e-billing by the Government of less travel concession.

Grant No. 36- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-101-94-Haryana State Narcotics Control Bureau	O .. R 42.76	42.76	42.76	..	Augmentation of provision through re-appropriation was due to opening of new scheme.
2055-51-101-96-Cyber Crime Police Station/Cell	O 1,02.89 R 53.10	1,55.99	1,55.99	..	Augmentation of provision through re-appropriation was mainly due to more expenditure on filling up of vacant posts and more engagement of contractual staff against vacant posts.

Defective Budgeting

(5) In the following case where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department in discussed below. Obtaining the supplementary grant was unnecessary as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-001-97-Performance Linked Outlay (PLO) for Police (POL-PLO-REV)	O 5,00.00 S 90,00.00 R -95,00.00	..	19.08	(+) 19.08	Reasons of surrender of entire provision of fund of ₹ 9,500 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/ G.No.36/2021-22/278-79 dated 01.06.2021).

Grant No. 36- Contd.

(6) Eight cases of defective re-appropriation order issued by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-001-99-Central Police Office and Ranges	O 46,20.10 R -9,41.04	36,79.06	36,72.27	(-) 6.79	Surrender of funds was mainly due to non filling up of vacant posts and freezing of leave travel concession & dearness allowance due to Covid-19.
2055-51-101-99-CID & SCRB	O 1,77,82.40 R -19,19.65	1,58,62.75	1,58,65.06	(+) 2.31	Surrender of funds was mainly due to non filling up of vacant posts and freezing of leave travel concession & dearness allowance due to Covid-19.
2055-51-104-98-India Reserve Batallions	O 2,37,62.50 R -47,04.12	1,90,58.38	1,90,60.14	(+) 1.76	Surrender of funds was mainly due to non filling up of vacant posts and freezing of leave travel concession & dearness allowance due to Covid-19.
2055-51-104-99-Haryana Armed Police	O 3,10,78.50 R -1,03,49.22	2,07,29.28	2,07,30.53	(+) 1.25	Surrender of funds was mainly due to non filling up of vacant posts and freezing of dearness allowance during Covid-19 and less purchase of uniform articles.

Grant No. 36- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2055-51-109-99-District Police Force	O 38,88,80.50 R -3,97,37.25	34,91,43.25	34,92,49.18	(+) 1,05.93	Surrender of funds was mainly due to non filling up of vacant posts and freezing of leave travel concession and dearness allowance due to Covid-19. Reasons for the final excess of ₹ 1,05.93 lakh have not been intimated (August 2021).
2055-51-111-99-Railway & Commando Force	O 1,43,29.00 R -20,53.47	1,22,75.53	1,23,13.38	(+) 37.85	Surrender of funds was mainly due to non filling up of vacant posts. Reasons for the final excess of ₹ 37.85 lakh have not been intimated (August 2021).
2055-51-114-96-Crime and Criminal Tracking Network and System (CCTNS)	O 15,00.00 R -8,70.78	6,29.22	6,07.55	(-) 21.67	Surrender of funds was due to less funds release by Government of India. Reasons for the final saving of ₹ 21.67 lakh have not been intimated (August 2021).
2070-51-107-99-Direction and Administration	O 28,89.20 R -5,32.54	23,56.66	23,54.69	(-) 1.97	Surrender of funds was mainly due to non filling up of vacant posts, Covid-19 training camp of volunteers could not run and non-payment of one month salary for the block 2020-23 due to removal of link from e-billing by the Government of less travel concession.

Grant No. 36- Concl.

Charged Appropriation

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

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 -32.13	37.87	37.87	..	Surrender of funds was due to less receipt of MACT cases & sanction of NHRC.

Capital**Voted Grant**

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4055-51-207-95-Performance Linked Outlay (PLO) for Police (POL-PLO-CAP)	O 10,00.00 R -10,00.00	..	..	..	Reasons for the surrender of entire provision of fund of ₹ 1,000 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/ G.No.36/2021-22/278-79 dated 01.06.2021).
4055-51-207-97-Police Station	O 2,00,00.00 R -62,68.10	1,37,31.90	1,37,31.90	..	Surrender of funds was due to non-receipt of financial sanction from the Government.
4055-51-207-99-Office Buildings	O 45,00.00 R -21,94.62	23,05.38	23,05.38	..	Surrender of funds was due to non-receipt of financial sanction from the Government.

Grant No. 37 - ELECTIONS**(Major Head-2015-Elections)****Revenue****Voted**

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	45,87,21	88,91,21	59,14,98	(-) 29,76,23
Supplementary	43,04,00			

Amount surrendered during the year

(March 2021)

29,76,23

Notes and comments :

(1) In view of ultimate saving of ₹ 29,76.23 lakh, the supplementary grant of ₹ 4,304 lakh obtaining in August 2020 and March 2021 proved excessive.

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

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 1,24.20 S 13,30.00 R -13,16.06	1,38.14	1,38.14	..	Reasons for the surrendered amount of ₹ 13,16.06 lakh was not correct and convincing. Convinsing reasons have been called for (August 2021).
2015-51-101-99- Head Quarter Staff for conduct of Panchayat Elections	O 5,29.00 S 29,74.00 R -29,34.86	5,68.14	5,68.14	..	Surrender of funds was mainly due to no general elections of Muncipal corporation held.
2015-51-102-99- Headquarter Staff	O 4,96.00 R -1,00.75	3,95.25	3,95.25	..	Surrender of funds was mainly due to non filling up vacant posts, less purchase of new vehicle, less touring by the officials/ officers and payment of less claims of medical reimbursment.

Grant No. 37 - Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-105-98- Bye Elections	O 3,30.00 R -3,30.00	..	..	..	Surrender of funds was mainly due to no general elections of Muncipal corporation held.
2015-51-105-99- General Elections	O 7,35.00 R -4,21.38	3,13.62	3,13.62	..	Surrender of funds was mainly due to less touring of staff and less claim received of Honorarium.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-103-98- Printing of Electoral Rolls	O 25.00 R 98.66	1,23.66	1,23.66	..	The provisions was augmented through re-appropriation due to general election of Muncipal corporation held.
2015-51-103-99- Preparation of Electoral Rolls	O 9,37.00 R 2,90.96	12,27.96	12,27.96	..	The provisions was augmented through re-appropriation due to general election of Muncipal corporation & more enaagement of staff under outsourcing policy and honorarium.

Grant No. 37 - Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2015-51-106-98- Bye Elections	O 54.00 R 18.97	72.97	72.97	..	Reasons for re-appropriation amount of ₹ 18.97 lakh was not correct and convincing. Convinsing reasons have been called for (August 2021).
2015-51-106-99- General Elections	O 1,57.00 R 16,93.43	18,50.43	18,50.43	..	Reasons for re-appropriation amount of ₹ 16,93.43 lakh was due to general election of Municipal corporation and more claim received and pending payment of honorarium.
2015-51-108-51- Issue of Photo Identity Cards to Voters.	O 71.50 R 55.17	1,26.67	1,26.67	..	Reasons for re-appropriation amount of ₹ 55.17 lakh was due to general election of Municipal corporation.

Grant No. 38 - PUBLIC HEALTH AND WATER SUPPLY

(Major Heads-2215-Water Supply and Sanitation, 4215-Capital Outlay on Water Supply and Sanitation, 4711-Capital Outlay on Flood Control projects)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	21,12,76,01	24,77,93,61	22,30,00,92	(-)2,47,92,69
Supplementary	3,65,17,60			

Amount surrendered during the year

(March 2021)

2,82,57,21

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	15,00,51,00	19,82,76,00	9,49,22,40	(-) 10,33,53,60
Supplementary	4,82,25,00			

Amount surrendered during the year

(March 2021)

10,30,69,21

Notes and comments :

Revenue

Voted

(1) Against the available saving of ₹ 2,47,92.69 lakh, ₹ 2,82,57.21 lakh were surrendered on 31 March 2021 proved unrealistic.

(2) In view of overall saving of ₹ 2,47,92.69 lakh the supplementary grant of ₹ 3,65,17.60 lakh obtained in August 2020, proved excessive.

(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 24,58.50 R -4,61.97	19,96.53	19,96.53	..	Surrender of funds was mainly as per retirement of staff & non filling of vacant posts, due to ban of purchase of new vehicles and less purchase of office items.

Grant No. 38- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-98- Superintending Engineer and their Establishment	O 21,99.00 R -4,90.00	17,09.00	17,09.00	..	Surrender of funds was mainly as per retirement of staff & non filling of vacant posts, less claim by the officers/offices and due to non clearance of the bills by treasuries for leave travel concession.
2215-01-789-98- Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Urban Areas	O 6,33.00 R -1,40.90	4,92.10	4,92.10	..	Surrender of funds was mainly due to budget decreased in revised estimate 2020-21 & 30 per cent cap condition on expenditure and non reconciliation of energy charges with power distribution companies.
2215-01-789-99- Maintenance of Installations created under Indira Gandhi Drinking Water Supply Scheme in Rural Areas	O 12,94.00 R -2,74.79	10,19.21	10,19.37	(+) 0.16	Surrender of funds was mainly due to budget decreased in revised estimate 2020-21 & 30 per cent cap condition on expenditure and non reconciliation of energy charges with power distribution companies.
2215-01-799-98- Manufacture Suspense (99- Debit to Manufacture Suspense)	O 3,80.00 R -3,80.00	..	..	..	Surrender of funds was due to budget decreased in revised estimate 2020-21.
2215-01-799-99- Stock (99- Debit to Stock)	O 3,00.00 R -3,00.00	..	..	..	Surrender of funds was due to budget decreased in revised estimate 2020-21.

Grant No. 38- Contd.

Defective Budgeting

(4) Cases of defective re-appropriation order issued by Finance Department in which provision was extended but expenditure was more than extended provision. It indicates that re-appropriation orders were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (97- Canal Water Charges)	O 1,00.00 R 14,07.79	15,07.79	18,75.29	(+)3,67.50	The provisions was augmented through re-appropriation due to increased budget in revised estimate for the year 2020-21. Reasons for the final excess of ₹ 3,67.50 lakh have not been intimated (August 2021).
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (98-Maintenance Charges)	O 1,40,00.00 R 29,28.38	1,69,28.38	1,74,66.65	(+)5,38.27	The provisions was augmented through re-appropriation due to increased budget in revised estimate for the year 2020-21. Reasons for the final excess of ₹ 5,38.27 lakh have not been intimated (August 2021).
2215-01-101-99- Maintenance of Urban Water Supply and Sewerage (99-Energy Charges)	O 2,80,00.00 R 51,80.79	3,31,80.79	3,40,17.79	(+)8,37.00	The provisions was augmented through re-appropriation due to increased budget in revised estimate for the year 2020-21. Reasons for the final excess of ₹ 8,37 lakh have not been intimated (August 2021).

Grant No. 38- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-102-97- Rural Water Supply Programme	O 7,61,10.00 R 2,44,96.59	10,06,06.59	10,22,40.85	(+)16,34.26	The provisions was augmented through re-appropriation due to increased budget in revised estimate for the year 2020-21. Reasons for the final excess of ₹ 16,34.26 lakh have not been intimated (August 2021).

(5) In the following case where the supplementary grant has been obtained unnecessary and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department. There was no need for obtaining the supplementary grant as the actual expenditure was not incurred which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-89- Performance Linked Outlay (PLO) for Public Health Enginnering (PUH-PLO-REV)	O .. S 3,65,17.60 R -3,65,17.60	..	..	..	Surrender of funds was due to non implementaion of the scheme in this financial year.

(6) Three cases of defective re-appropriation order issued by Finance Department in which less/more amount surrendered than actual saving resulted excess/saving was made.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-97- Executive Engineer and their Establishment	O 1,52,45.50 R -33,73.27	1,18,72.23	1,18,66.42	(-) 5.81	Surrender of funds was mainly as per retirement of staff and non filling of vacant posts. Reasons for the final saving of ₹ 5.81 lakh have not been intimated (August 2021).

Grant No. 38- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2215-01-001-96- Executive Engineer and their Establishment Regular/ Confirmed Mechanical Staff	O 6,96,73.00 R -2,01,34.91	4,95,38.09	4,96,24.98	(+) 86.89	Surrender of funds was mainly as per retirement of staff & non filling of vacant posts and freezing of dearness allowance. Reasons for the final excess of ₹ 86.89 lakh have not been intimated (August 2021).
2215-01-101-96- Operation and Maintenance of urban strom water drainage works	O 6,00.00 R -1,52.64	4,47.36	4,49.51	(+) 2.15	Surrender of funds was due to 30 <i>per cent</i> cap condition on expenditure of maintenance.

Capital**Voted Grant**

(7) In view of overall saving of ₹ 10,33,53.60 lakh, the supplementary grant of ₹ 4,82,25 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(8) Of the ultimate saving of ₹ 10,33,53.60 lakh the amount of ₹ 2,84.39 lakh remained un-surrendered.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101-94- National Capital Region	O 15,00.00 R -6,29.59	8,70.41	8,70.41	..	Surrender of fund was mainly due to non participation of agencies in tenders for upgradation of STPs and lockdown imposed by government during april to may, 2020 due to outbreak of covid-19 pandemic and less availability of labour & material after lockdown.

Grant No. 38- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-101-99- Urban Water Supply (99- Augmentation Water Supply)	O 1,47,06.00 R -78,85.28	68,20.72	68,20.72	..	Surrender of fund was due to lockdown imposed by government during april to may, 2020 due to outbreak of covid-19 pandemic and less availability of labour & material after lockdown.
4215-01-102-86- Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage works	O 35,00.00 R -26,70.37	8,29.63	8,29.63	..	Surrender of fund was due to less orders passed by the Hon'ble court in compensation of acquired land.
4215-01-102-93- Rural water Supply (93- NABARD)	O 2,76,00.00 R -1,57,21.39	1,18,78.61	1,18,78.61	..	Surrender of fund was due to covid-19, numerous lockdowns, the complete office and field functioning was disrupted and virtually paralyzed and the continuity in the processes was broken.
4215-01-102-98- Accelerated Rural Water Supply -99- NRDWP- Coverage Central	O 2,41,80.00 S 4,75,14.00 R -4,82,85.52	2,34,08.48	2,32,63.92	(-),1,44.56	Surrender of fund was due to covid-19 restriction, but after relaxation given in covid-19 department aggressively made progress in jal jeevan mission. Reasons for the final saving of ₹ 1,44.56 lakh have not been intimated (August 2021).

Grant No. 38- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-789-96- Special Component Plan for Scheduled Castes under Augmentation of Rural Water Supply	O 1,00,00.00 R -50,69.23	49,30.77	49,30.77	..	Surrender of fund was due to covid-19, numerous lockdowns, the complete office and field functioning was disrupted and virtually paralyzed and the continuity in the processes was broken.
4215-01-789-97- Special Component Plan for Scheduled Castes under NABARD	O 69,00.00 R -37,95.32	31,04.68	31,04.68	..	Surrender of fund was due to covid-19, numerous lockdowns, the complete office and field functioning was disrupted and virtually paralyzed and the continuity in the processes was broken.
4215-01-789-98- Water supply to Scheduled Caste dominated habitation in Rural Area	O 17,25.00 R -14,61.25	2,63.75	2,63.80	(+) 0.05	Surrender of fund was due to the expenditure on works was abruptly hampered during the financial year 2020-2021 on account of the spread of Covid-19.
4215-01-789-99- Water supply to Scheduled Caste dominated habitation in Urban Area	O 3,30.00 R -1,55.37	1,74.63	1,74.63	..	Surrender of fund was due to lockdown imposed by government during april to may,2020 due to outbreak of covid-19 pandemic and less availability of labour and material after lockdown.

Grant No. 38- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-799-99- Stock -98- Credit to Stock	O 5,00.00 R -5,00.00	..	..	..	Surrender of fund was due to uncertainty of the exact head of a scheme.
4215-02-101-94- Sewerage and Sanitation-	O 2,14,50.00 R -62,88.16	1,51,61.84	1,51,61.84	..	Surrender of fund was due to covid-19 labour migrated to their native places.
4215-02-789-99- Sewerage Facilities to S. C. dominated habitation In Urban Areas	O 10,40.00 R -3,44.19	6,95.81	6,95.81	..	Surrender of fund was due to covid-19 labour migrated to their native places.

(10) Excess occurred mainly under the following head:-

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 12,00.00 R 14,20.35	26,20.35	24,59.90	(-)1,60.45	The provisions was augmented through re-appropriation due to increased demand of the department but by considering previous year low expenditure budget reduced by planning and finance department. Reasons for the final saving of ₹ 1,60.45 lakh have not been intimated (August 2021).

Grant No. 38- Contd.

Defective Budgeting

(11) Cases of defective re-appropriation under issued by Finance Department in which provision was extended but expenditure was more than extended provision it indicates that re-appropriation orders were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4215-01-102-93- Rural water Supply (90- Mahagram Yojana for updatation of Drinking Water Supply in Village)	O 25,00.00 R 9,23.94	34,23.94	34,75.13	(+)51.19	The provisions was augmented through re-appropriation due to increased demand of the department but by considering previous year low expenditure budget reduced by planning and finance department. Reasons for the final excess of ₹ 51.19 lakh have not been intimated (August 2021).
4215-01-800-99- Institutional Strengthening of Public Health Engineering Department	O 7,00.00 R 1,85.34	8,85.34	9,19.46	(+)34.12	The provisions was augmented through re-appropriation due to increased demand the outlay under this program was got enhanced from ₹ 700 lakh to ₹ 1,000 lakh during 2020-21. Reasons for the final excess of ₹ 34.12 lakh have not been intimated (August 2021).

Grant No. 38- Contd.

(12) Cases of defective re-appropriation orders issued by Finance Department in which amount was surrendered more than actual saving, resulted excess expenditure was incurred.

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 5,00.00 S 2,31.00 R -3,66.62	3,64.38	3,65.60	(+) 1.22	Surrender of fund was due to government of India informed that maximum funds under this programme be utilized as this head is likely to be closed, accordingly revised estimate was reduced by ₹ 200 lakh.
4215-01-102-98- Accelerated Rural Water Supply -94- NRDWP (Support Activities)-	O 13,00.00 R -6,29.27	6,70.73	6,79.08	(+) 8.35	Surrender of fund was due to covid-19 pandemic activities to be perform under support activities were deferred. Reasons for the final excess of ₹ 8.35 lakh have not been intimated (August 2021).
4215-01-800-98- Annuity of Land Acquired by PHE Department	O 4,00.00 R -1,68.78	2,31.22	2,36.78	(+)5.56	Surrender of fund was due to reluctance shown by some land owners, no information of their bank accounts etc. was shared.

Grant No. 38- Concl.

(13) Cases of defective re-appropriation orders issued by Finance Department in which amount was surrendered less than actual saving, resulted amount was remained un-surrendered..

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4711-01-201-98- Urban Storm Water Drainage Work	O 15,00.00 R -8,32.24	6,67.76	5,10.72	(-),1,57.04	Surrender of fund was due to covid-19 pandemic. Reasons for the final saving of ₹ 1,57.04 lakh have not been intimated (August 2021).
4215-01-102-93- Rural water Supply (94- Augmentation Water Supply)	O 2,80,00.00 R -1,05,17.71	1,74,82.29	1,74,68.13	(-) 14.16	Surrender of fund was due to covid-19, numerous lockdowns, the complete office and field functioning was disrupted and virtually paralyzed and the continuity in the processes was broken. Reasons for the final saving of ₹ 14.16 lakh have not been intimated (August 2021).

(14) In the following case where the supplementary grants has been obtained and amount surrendered more than actual saving through re-appropriation on 31 March, 2021 by Finance Department resulted in excess expenditure was incurred.

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 Survelliance- WQMS)-	O 5,20.00 S 4,80.00 R -2,78.54	7,21.46	8,12.77	(+) 91.31	Surrender of fund was due to less centre share has been received from government of india. Reasons for the final excess of ₹ 91.31 lakh have not been intimated (August 2021).

Grant No. 39 - INFORMATION AND PUBLICITY

(Major Heads-2205-Art and Culture, 2220-Information and Publicity, 4220-Capital Outlay on Information and Publicity)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,06,34,00	2,06,34,00	1,32,80,77	(-) 73,53,23
Supplementary	..			

Amount surrendered during the year

(March 2021)

73,55,33

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	90,01,00	90,01,00	80,00,00	(-) 10,01,00
Supplementary	..			

Amount surrendered during the year

(March 2021)

10,01,00

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 73,53.23 lakh, surrender of ₹ 73,55.33 lakh proved unrealistic.

(2) Saving occurred mainly under :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2205-51-102-92-Setting up of Haryana Saraswati Heritage Development Board	O 2,00.00 R -2,00.00	..	..	..	Reason for the entire surrender of ₹ 200 lakh have been called for vide (Fin.&Appn.A/cs/G. No.39/2021-22/320-21 dated 02.06.2021).

Grant No. 39- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-01-001-97- Performance Linked Outlay (PLO) for Department of Public Relation (PUR- PLO-REV)	O	2,00.00	..	..	..	Reason for the entire surrender of ₹ 200 lakh have been called for vide (Fin.&Appn.A/cs/G. No.39/2021-22/318-19 dated 02.06.2021).
	R	-2,00.00				
2220-01-105-99-Production of Films	O	18,00.00	9,85.45	9,85.43	(-) 0.02	Surrender of funds was mainly due to less purchase of store items, computers and non-increasing of dearness allowance.
	R	-8,14.55				
2220-60-003-99-Research and Reference section	O	6,47.00	3,81.89	3,81.89	..	Surrender of funds was mainly due to incurring of less expenditure on pension owing to less death cases of pensioners, payment of less fees to artists owing to organisation of less programme and less purchase of office items.
	R	-2,65.11				
2220-60-101-97-Exhibition	O	8,85.00	2,39.10	2,39.10	..	Surrender of funds was mainly due to incurring of less expenditure on advertisement and publicity work of Government owing to Covid-19 and less purchase of office items.
	R	-6,45.90				

Grant No. 39- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-103-98-Information Centres	O 91,97.00 R -36,38.91	55,58.09	55,58.09	..	Surrender of funds was mainly due to incurring of less expenditure on Publicity work of Government owing to Covid-19, less repair/ purchase of new vehicles and less purchase of public address equipments and other office items partly offset by excess expenditure on payment wages.
2220-60-800-91-Promotion of Modern Indian Art and Culture (95-Setting up of Histroy and Culture Academy)	O 1,50.00 R -1,12.50	37.50	37.50	..	Surrender of funds was due to imposition of revised ceiling of expenditure by the Government.
2220-60-800-91-Promotion of Modern Indian Art and Culture (96-Setting up of Haryana Sanskrit Academy)	O 1,00.00 R -70.00	30.00	30.00	..	Surrender of funds was due to imposition of revised ceiling of expenditure by the Government.

Grant No. 39- Contd.

Head			Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2220-60-800-91-Promotion of Modern Indian Art and Culture (99-Assistance to Haryana Sahitya Academy)	O	6,00.00	..	..	..	Surrender of entire provision was due to non-release of grant-in-aid.
	R	-6,00.00				
2220-60-800-97-Promotion of Cultural Activities	O	12,00.00	4,37.03	4,37.03	..	Surrender of funds was mainly due to non-receipt of demand for grant-in-aid owing to Covid-19,organisation of less cultural events owing to Covid-19 and non-filling up of vacant posts.
	R	-7,62.97				

(3) Excess occurred as under the following heads:-

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 (97-Setting up of Punjabi Academy)	O	1,50.00	2,50.00	2,50.00	..	Reason for the augmentation of provision through re-appropriation was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G. No.39/2021-22/318-19 dated 02.06.2021).
	R	1,00.00				

Grant No. 39- Concl.**Capital****Voted Grant**

(4) Saving occurred as under the following head:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4220-60-101- 97-Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula	O 10,00.00 R -10,00.00	..	..	..	Surrender of entire provision was due to non-execution of construction/repair work due to Covid-19.

Grant No. 40 - ENERGY AND POWER

(Major Heads-2801-Power, 2810-New and Renewable Energy, 3425-Other Scientific Research, 4801-Capital Outlay on Power Projects, 4810-Capital Outlay on New and Renewable Energy, 5425-Capital Outlay on other Scientific and Environmental Research)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	67,10,29,00	77,07,31,00	58,10,97,90	(-) 18,96,33,10
Supplementary	9,97,02,00			

Amount surrendered during the year

(March 2021)

18,96,33,10

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	7,85,85,20	7,85,85,20	5,50,09,18	(-) 2,35,76,02
Supplementary	..			

Amount surrendered during the year

(March 2021)

2,35,76,02

Notes and Comments :

Revenue

Voted Grant

(1) In view of overall saving of ₹ 18,96,33.10 lakh, the supplementary grant of ₹ 9,97,02 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 40- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-05-190-97- Subsidy for Installation of 5 Star Pump Sets	O 61,82.00 R -61,82.00	..	..	..	Reason for surrender of ₹ 61,82 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021- 22/296-97 dated 02.06.2021).
2801-05-190-99- Uttar Haryana Bijli Vitran Nigam Limited (99 - Shifting of 11 KV & 33 KV dangerous lines over the building and other areas)	O 17,70.50 R -17,70.50	..	..	..	Reason for surrender of ₹ 17,70.50 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021- 22/296-97 dated 02.06.2021).
2810-51-001-99- Administrative Setup of New and Renewable Energy	O 3,11.00 R -54.56	2,56.44	2,56.44	..	Surrender of funds was due to non filling up of some post and (Additional charge) Director General and non- receipt of leave travel concession claims.
2810-51-101-99- Grid Connected Rooftop SPV Power Plant Programme	O 10,00.00 R -6,28.64	3,71.36	3,71.36	..	Surrender of funds was due to Covid-19, rate contract/ tenders were not finalized.

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2810-51-102-99- Promotion of New and Renewable Energy Sources	O 25,00.00 R -11,47.42	13,52.58	13,52.58	..	Surrender of funds was due to Covid-19, rate contract/tenders were not finalized.
2810-51-104-99- Research Design and Development in Renewable Energy	O 1,85.00 R -1,38.01	46.99	46.99	..	Surrender of funds was due to Covid-19, funds could not utilize.
2810-51-789-99- Shikshadeep Scheme on LED Based Solar Laterns for Scheduled Castes Students	O 2,00.00 R -1,59.20	40.80	40.80	..	Surrender of funds was due to Covid-19, rate contract/tenders were not finalized.
3425-60-001-83- Performance Linked Outlay (PLO) for Science and Technology (SCT-PLO-REV)	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non finalization of land for science city.
3425-60-001-95- Grant-in-aid to Haryana Remote State Application Centre (HARSAC) (Hissar)	O 4,90.00 R -86.02	4,03.98	4,03.98	..	Reason for surrender of ₹ 86.02 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021-22/300-01 dated 02.06.2021).

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
3425-60-001-99- Science and Technology Programme	O 5,27.00 R -58.09	4,68.91	4,68.91	..	Surrender of funds was mainly due to non filling up vacant post. Remaining reasons were not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021-22/300-01 dated 02.06.2021).

Defective Budgeting

(3) In the following case where the supplementary grant has been obtained unnecessary and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure was not incurred, which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-80-001-98- Performance Linked Outlay (PLO) for Power (POW-PLO- REV)	O .. S 2,42,16.00 R -2,42,16.00	..	..	..	Reason for surrender of ₹ 2,42,16 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021-22/296-97 dated 02.06.2021).

(4) In the following case where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget were surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2801-05-800-99- Assistance for Rural Electrification to HVPNL/ HPGCL	O 60,40,00.00 S 6,09,93.00 R-15,50,00.00	50,99,93.00	50,99,93.00	..	Reason for surrender of fund was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021- 22/296-97 dated 02.06.2021).

Capital**Voted Grant**

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4801-05-190-96- Equity Capital to DHBVNL	O 1,97,11.00 R -59,13.30	1,37,97.70	1,37,97.70	..	Reason for surrender of fund was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021- 22/326-27 dated 02.06.2021).
4801-05-190-97- Equity Capital to UHBVNL	O 1,81,85.00 R -54,55.50	1,27,29.50	1,27,29.50	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021- 22/326-27 dated 02.06.2021).

Grant No. 40- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4801-05-190-98- Equity Capital HPGCL	O 1,38,46.20 R -41,53.86	96,92.34	96,92.34	..	Reason for surrender of ₹ 41,53.86 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021-22/326-27 dated 02.06.2021).
4801-05-190-99- Equity Capital HVPNL	O 1,81,15.00 R -54,34.50	1,26,80.50	1,26,80.50	..	Reason for surrender of ₹ 54,34.50 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021-22/326-27 dated 02.06.2021).
4801-05-789-98- Improvement in quality of Power and un- interrupted supply of power to the Schedule Castes under DHBVNL	O 49,28.00 R -14,78.40	34,49.60	34,49.60	..	Reason for surrender of ₹ 14,78.40 lakh was not correct and convincing. Convincing reasons have been called for vide (Fin.& Appn.A/cs/G. No.40/2021-22/326-27 dated 02.06.2021).

Grant No. 40- Concl'd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
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 5,00.00 R -1,40.46	3,59.54	3,59.54	..	Surrender of funds was due to Covid-19, rate contract/tenders could not be finalized.
5425-51-600-99- Setting up of Science City at Sonipat	O 10,00.00 R -10,00.00	..	..	..	Surrender of funds was due to non availability of suitable land for this project.

Grant No. 41 - ELECTRONICS AND IT

(Major Head-2852-Industries)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,03,46,20	1,03,46,20	71,85,53	(-)31,60,67
Supplementary	..			

Amount surrendered during the year

(March 2021)

31,60,67

Notes and comments :

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2852-07-190-99- Establishment of Centre of Excellence for Internet of things in Haryana	O 3,00.00 R -3,00.00	..	..	..	Reasons for the entire surrender of ₹ 300 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.N o.41/2021-22/324-25 dated 08.06.2021).
2852-07-202-87-Subsidy for units set-up under Start-up and IT and ESDM Policy	O 1,00.00 R -1,00.00	..	..	..	Reasons for the entire surrender of ₹ 100 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.N o.41/2021-22/324-25 dated 08.06.2021).
2852-07-202-91-I.T Plan for Haryana	O 50,00.00 R -18,87.50	31,12.50	31,12.50	..	Reasons for the surrender of ₹ 18,87.50 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.N o.41/2021-22/324-25 dated 08.06.2021).

Grant No. 41 - Concl.

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 R	50.00 -50.00	..	..	..	Reasons for the entire surrender of ₹ 50 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.No.41/2021-22/324-25 dated 08.06.2021).
2852-07-202-95- Organisation and Administration of Electronics Department (98-Establishment Expenses)	O R	11,96.20 -6,23.17	5,73.03	5,73.03	..	Reasons for the surrendered amount of ₹ 6,23.17 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.No.41/2021-22/324-25 dated 08.06.2021).
2852-07-202-98-Setting up of instrument Design Development and Facility Centre, Ambala Under UNDP	O R	3,50.00 -2,00.00	1,50.00	1,50.00	..	Reasons for the entire surrender of ₹ 200 lakh was not correct and convincing. Convincing reasons have been called for (Fin.&Appn.A/cs/G.No.41/2021-22/324-25 dated 08.06.2021).

Grant No. 42 - ADMINISTRATION OF JUSTICE

(Major Heads-2014-Administration of Justice, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	9,87,07,66	9,92,82,66	6,45,78,32	(-) 3,47,04,34
Supplementary	5,75,00			

Amount surrendered during the year

(March 2021)

3,47,11,46

Charged

Original	1,76,30,00	1,76,30,00	1,48,91,72	(-)27,38,28
Supplementary	..			

Amount surrendered during the year

(March 2021)

27,38,28

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,50,00,00	1,50,00,00	30,57,81	(-) 1,19,42,19
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,50,00,00

Notes and Comments :

Revenue

Voted Grant

(1) In view of overall saving of ₹ 3,47,04.34 lakh, the supplementary grant of ₹ 5,75 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

(2) Against the available saving of ₹ 3,47,04.34 lakh, surrender of ₹ 3,47,11.46 lakh on 31 March 2021 proved unrealistic.

Grant No. 42- Contd.

(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 2,50,00.00 R -2,50,00.00	..	..	..	Surrender of funds was due to non implementaton of the scheme.
2014-51-105-95- District & Session Courts- Fast Track Courts	O 5,00.00 R -5,00.00	..	..	..	Surrender of funds was due to non implementaton of the scheme.
2014-51-105-96- Process-serving Establishment Subordinate Judges	O 56,48.00 R -8,64.73	47,83.27	47,83.55	(+) 0.28	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of leave travel concession & ex-gratia.
2014-51-105-98- Process-serving Establishment District and Sessions Judges Courts-	O 2,25.00 R -63.30	1,61.70	1,61.70	..	Surrender of funds was mainly due to non filling up of vacant posts, receipt of less claims of medical reimbursement and leave travel concession.
2014-51-114-95- Mediation and Conciliation Programmes	O 1,60.00 R -1,18.84	41.16	41.16	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G.No.42/ 2021-22/322-23 dated 02.06.2021).

Grant No. 42- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-114-96- Haryana State Legal Service Authority (805) Jail Rules,1996- (98- Establishment Expenses)	O 26,35.10 R -7,46.38	18,88.72	18,88.72	..	Surrender of funds was mainly due to non filling up of vacant posts, less enagement of contractual staff, receipt of less claims leave travel concession, less enagement of apprenticeship.

(4) Excess occurred as under the following head:-

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 13,00.00 R 6,93.02	19,93.02	19,93.02	..	Augmentation of provision through re-appropriation was due to more claims and pending bill under compensation head.

Grant No. 42- Contd.

Defective Budgeting

(5) In the following case where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department in discussed below. Obtaining the supplementary grant unnecessary as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-105-97- Subordinate Judges	O 2,28,60.00 S 80.00 R -50,75.17	1,78,64.83	1,78,66.34	(+) 1.51	Surrender of funds was mainly due to non filling up of vacant posts, less payment of dearness allowance and receipt of less claims of leave travel concession.

Charged Appropriation

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2014-51-102-98- Establishment Expenses	O 1,61,16.00 R -21,58.89	1,39,57.11	1,39,57.11	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G. No.42/2021-22/322-23 dated 02.06.2021).
2014-51-102-99- Judges	O 15,14.00 R -5,79.39	9,34.61	9,34.61	..	Reasons for surrender of funds were not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn. A/cs/G. No.42/2021-22/322-23 dated 02.06.2021).

Grant No. 42- Concl.

Capital**Voted Grant****Defective Budgeting**

(7) Cases of defective re-appropriation order issued by the Finance Department in which entire provision was surrendered, Resulted the excess expenditure was incurred without budget provision is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-98- Administration of Justice	O 1,00,00.00 R -1,00,00.00	..	21,18.44	(+)21,18.44	Surrender of funds was due to non implementaton of the scheme. Reasons for the final excess of ₹ 21,18.44 lakh have not been intimated (August 2021).
4216-01-106-99- Administration of Justice	O 50,00.00 R -50,00.00	..	9,39.36	(+) 9,39.36	Surrender of funds was due to non implementaton of the scheme. Reasons for the final excess of ₹ 9,39.36 lakh have not been intimated (August 2021).

Grant No. 43 - PRISONS

(Major Heads-2056-Jails, 4059-Capital Outlay on Public Works, 4216-Capital Outlay on Housing)

Revenue

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,91,66,00	3,02,93,00	2,41,33,98	(-)61,59,02
Supplementary	11,27,00			

Amount surrendered during the year

(March 2021)

61,65,60

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	1,20,00,00	1,20,00,00	74,85,59	(-) 45,14,41
Supplementary	..			

Amount surrendered during the year

(March 2021)

45,33,87

Notes and Comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 61,59.02 lakh surrender of ₹ 61,65.60 lakh on 31 March 2021, proved unrealistic.

(2) In view of overall saving of ₹ 61,59.02 lakh, the supplementary grant of ₹ 11,27 lakh obtained in August 2020 proved unnecessary as the actual expenditure did not come up even to the original provision.

Grant No. 43- Contd.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-101-96- Maintenance of Jails Buildings	O 75.00 R -40.58	34.42	34.42	..	Surrender of funds was mainly due to less cases received from the field offices for minor repair works.
2056-51-102-98- District Jails	O 2,49.30 R -1,32.23	1,17.07	1,17.07	..	Surrender of funds was mainly due to less orders received than expected at jails factories, vacant posts and prisoners were granted parole/furlough due to Covid-19 .
2056-51-102-99- Central Jails	O 1,41.30 R -59.76	81.54	81.54	..	Surrender of funds was mainly due to less orders received than expected at jails factories, vacant posts and prisoners were granted parole/furlough due to Covid-19 .
2056-51-800-99- Modernisation of Prisons	O 27,28.60 R -19,47.61	7,80.99	7,80.99	..	Surrender of funds was mainly due to non-finalization of up-gradation of jammers from 3G to 4G during the year, non finalization of purchase and non engagement of contratual staff.

Grant No. 43- Contd.**Defective Budgeting**

(4) In the following case where the supplementary grant has been obtained injudiciously and later on surrendered through re-appropriation on 31 March 2021 by the Finance Department is discussed below. There was no need for obtaining the supplementary grant as the actual expenditure in these cases remained far below the original budget provision. Subsequently, the supplementary grant and a part of the original budget was surrendered through re-appropriation which indicates that budget estimates were not prepared appropriately.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2056-51-001-99- Head quarter Staff- Jails	O 6,83.00 S 45.00 R -2,12.85	5,15.15	5,15.38	(+) 0.23	Surrender of funds was mainly due to vacant posts, non finalization of purchase and non engagement of contractual staff during the year. Reasons for the final excess of ₹ 0.23 lakh have not been intimated (August 2021)
2056-51-101-99- Central District Jails including Borstal Institute and Juvenile Jail	O 2,50,88.80 S 10,80.00 R -37,72.16	2,23,96.64	2,24,00.99	(+) 4.35	Surrender of funds was mainly due to vacant posts, less joining of contractual warders than sanctioned by the government and less expenditure due to prisoners were granted parole/furlough due to Covid-19. Reasons for the final excess of ₹ 4.35 lakh have not been intimated (August 2021).

Capital**Voted Grant**

(5) Against the available saving of ₹ 45,14.41 lakh, surrender of ₹ 45,33.87 lakh on 31 March 2021 proved unrealistic.

Grant No. 43- Concl.**Defective Budgeting**

(6) Two cases of defective re-appropriation order issued by the Finance Department is discussed below:-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4059-60-051-96- Jails	O 70,00.00 R -10,24.01	59,75.99	60,06.76	(+) 30.77	Surrender of funds was mainly due to non-finalization of tenders by the construction agencies. Reasons for the final excess of ₹ 30.77 lakh have not been intimated (August 2021).
4216-01-106-97- Jails	O 50,00.00 R -35,09.86	14,90.14	14,78.57	(-)11.57	Surrender of funds was mainly due to Covid-19, no new construction work was started during the year. Reasons for the final saving of ₹ 11.57 lakh have not been intimated (August 2021).

Grant No. 44 - PRINTING AND STATIONERY

(Major Heads-2058-Stationery and Printing, 2202-General Education, 4058-Capital Outlay on Stationery and Printing)

Revenue

Voted

		Total Grant or Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	36,26,97	36,26,97	23,78,22	(-)12,48,75
Supplementary	..			

Amount surrendered during the year

(March 2021)

12,92,26

Charged

<i>Original</i>	<i>41,50</i>	<i>41,50</i>	<i>..</i>	<i>(-)41,50</i>
<i>Supplementary</i>	<i>..</i>			

Amount surrendered during the year

(March 2021)

41,50

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,00,00	2,00,00	12,50	(-)1,87,50
Supplementary	..			

Amount surrendered during the year

(March 2021)

1,87,50

Notes and comments :

Revenue

Voted Grant

(1) Against the available saving of ₹ 12,48.75 lakh, surrender of ₹ 12,92.26 lakh on 31 March 2021 proved unrealistic.

Grant No. 44- Contd.

(2) Saving occurred mainly as 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 9,49.25 R -8,34.55	1,14.70	1,14.70	..	Surrender of funds was due to not finalizing decision for the purchase of paper during the year.
2058-51-103-99- Establishment and printing Charges	O 9,12.50 R -1,07.95	8,04.55	8,20.45	(+) 15.90	Surrender of funds was mainly due to non filling up of vacant posts, less claim received for leave travel concession and ex-gratia. Reasons for the final excess of ₹ 15.90 lakh have not been intimated (August 2021).
2058-51-104-99- Private presses	O 1,50.00 R -90.17	59.83	59.83	..	Surrender of funds was due to less receiving of bills of deluxe and ordinary diaries and calenders during the year.
2202-01-108-97- Establishment of Panchkula Press (98- Establishment expenses)	O 30.00 R -10.71	19.29	19.29	..	Surrender of funds was mainly due to non filling up of vacant posts and non increasing of dearness allowance.

Grant No. 44- 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 11,72.50 R -2,26.05	9,46.45	9,51.28	(+) 4.83	Surrender of funds was mainly due to non filling up of vacant posts, less payment of electricity bills, non increasing of dearness allowance, less claims received for leave travel concession and ex-gratia.

Charged Appropriation

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
2058-51-104-98- Other Government Presses	O 41.50 R -41.50	..	..	..	Reasons for surrender of ₹ 41.50 lakh have not been intimated (Fin.&Appn.A/cs/G. No.44/2021-22/304-05 dated 02.06.2021).

Capital**Voted Grant**

(4) Saving occurred as under the following head :-

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
4058-51-103-98- Printing and Stationery	O 2,00.00 R -1,87.50	12.50	12.50	..	Surrender of funds was due to pendency at government level for the purchase of machinery from union territory press.

Grant No.44-Concl.**(5) Expenditure met out of Depreciation Reserve Fund Government Presses:-**

The expenditure under the Grant includes ₹ 20.72 lakh contributed to Reserve Fund during the year. The balance at the credit of this Fund on 31 March 2021 is shown below:-

Reserve Fund and the purpose	Opening balance on 01.04.2020	Contribution during 2020-21	Interest on accumulation under the Fund During 2020-21	Total Amount credited to the Fund	Expenditure during 2020-21	Balance on 31 March 2021
1	2	3	4	5	6	7

(₹ in lakh)

8115-104(1)						
(1)- Depreciation Fund (Government Presses)	12,27.80	20.72	1,80.92	2,01.64	-	14,29.44
To meet the cost of renewals and replacements of machinery and furniture in Government Presses						

The contributions to the Depreciation Reserve Fund (Government Presses) are made every year at the specified rates on the book value of fixed assets. The Depreciation Reserve Fund is also credited with the interest on accumulation.

An account of the transactions of the Funds is given in Statement No. 21 and 22 of the Finance Accounts 2020-21.

Public Debt (All Charged)

(Major Heads-6003-Internal Debt of the State Government, 6004-Loans and Advances from the Central Government)

Capital

Charged

		Total Appropriation (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	2,25,91,80,99	3,36,64,40,67	2,94,97,60,03	(-) 41,66,80,64
Supplementary	1,10,72,59,68			

Amount surrendered during the year

(March 2021)

6,83,07,65

Notes and comments :

(1) Of the ultimate saving of ₹ 41,66,80.64 lakh, ₹ 34,83,72.99 lakh remained unsurrendered.

(2) In view of the overall saving of ₹ 41,66,80.64 lakh, the supplementary grant of ₹ 1,10,72,59.68 lakh obtained in August 2020 proved excessive.

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

Head		Total Appropriation (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6003-51-107-98- Loan from Punjab National Bank	O 21,00.00	21,00.00	..	(-)21,00.00	Reasons for the final saving of ₹ 21,00 lakh have not been intimated (August 2021).
6003-51-107-99-Loans from the SBI and other Bank	O 1,48,00,00.00 R -29,80,00.00	1,18,20,00.00	98,08,78.86	(-)20,11,21.14	Surrender of funds was due to less loans obtained. Reasons for the final saving of ₹ 20,11,21.14 lakh have not been intimated (August 2021).

Public Debt - Concl'd.

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

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 5,48,18.14 S 70,10,99.68 R 22,69,12.54	98,28,30.36	83,29,81.40	(-)14,98,48.96	The provisions was augmented through re-appropriation due to more loans obtain. Reasons for the final saving of ₹ 14,98,48.96 lakh have not been intimated (August 2021).
6003-51-109-94-Loans from NCRPB (TE)-	O ..	..	8,05.52	(+)8,05.52	Reasons for the final excess of ₹ 8,05.52 lakh have not been intimated (August 2021).
6003-51-109-96-Loans from NCRPB (Public Health)	O 14,35.70 R 11,31.10	25,66.80	25,59.70	(-) 7.10	The provisions was augmented through re-appropriation due to more loans obtain. From NCRPB (Public Health). Reasons for the final saving of ₹ 7.10 lakh have not been intimated (August 2021).
6004-02-101-Block Loans-(51- NA)	O 1,71,14.36 R 21,75.50	1,92,89.86	2,31,88.54	(+)38,98.68	The provisions was augmented through re-appropriation due to more loans obtain Government of India. Reasons for the final excess of ₹ 38,98.68 lakh have not been intimated (August 2021).

Grant No. 45 - LOANS AND ADVANCES BY STATE GOVERNMENT

(Major Heads-6401-Loans for Crop Husbandry, 6408-Loans for Food Storage and Warehousing, 6425-Loans for Cooperation, 6501-Loans for Special Programmes for Rural Development, 6515-Loans for other Rural Development programmes, 6801-Loans for Power Projects, 6851-Loans for Village and Small Industries, 6860-Loans for Consumer Industries, 7055-Loans for Road Transport, 7465-Loans for General Financial and Trading Institutions, 7610-Loans to Government Servants etc)

Capital

Voted

		Total Grant (₹ in thousand)	Actual Expenditure (₹ in thousand)	Excess(+) Saving(-) (₹ in thousand)
Original	12,12,51,61	12,12,51,63	9,25,70,02	(-) 2,86,81,61
Supplementary	2			

Amount surrendered during the year

(March 2021)

4,69,40,28

Notes and Comments :

Capital

Voted Grant

(1) Against the available saving of ₹ 2,86,81.61 lakh, surrender of ₹ 4,69,40.28 lakh on 31 March 2021 proved unrealistic.

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

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6401-51-190-98- Financial Assistance to Private Sugar Mills for making payments to the cane growers in Haryana	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non-implementation of the scheme.
6408-02-190-99- Loans to Haryana Warehousing Corporation for the Construction of Rural Godowns(NABA RD) Renamed as Warehousing and Cold Storage	O 1,50,00.00 R -1,22,20.52	27,79.48	27,79.48	..	Surrender of funds was due to less funds disbursed by the NABARD.

Grant No. 45- 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 40.00 R -40.00	..	..	..	Surrender of funds was due to non- implementation of the scheme.
6425-51-108-84- Loan to Housing Cooperatives	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to non- implementation of the scheme.
6425-51-108-86- Scheme for State Government loans to Haryana State Cooperative Agriculture and Rural Development Bank for Farmers	O 1,00,00.00 R -30,00.00	70,00.00	70,00.00	..	Surrender of funds was due to less claims received for loans.
6425-51-108-99- Integrated Co- Operative Development Programme	O 12,00.00 R -12,00.00	..	..	..	Surrender of funds was due to less funds released by National Cooperative Development Corporation (NCDC).
6425-51-789-98- Loan to Housing Cooperative for SC Members	O 1,00.00 R -1,00.00	..	..	..	Surrender of funds was due to less claims received of Special Component plan for Scheduled Castes.
6515-51-102-99- Loans to village Panchayat for Revenue Earnings	O 2,00.00 R -1,31.85	68.15	68.15	..	Surrender of funds was due to less claims received for loans.

Grant No. 45- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
6801-51-205-91- Loans to Haryana DISCOMs for Power Projects (99- Loans to UHBVNL)	O 65,00.00 R -38,52.77	26,47.23	26,47.23	..	Surrender of funds was due to less release of loans.
6801-51-205-91- Loans to Haryana DISCOMs for Power Projects (98-Loans to DHBVNL)	O 50,00.00 R -20,31.66	29,68.34	29,68.34	..	Surrender of funds was due to less release.
6851-51-102-90- Interest Free Loan in lieu of deferred sales Tax / VAT	O 50,00.00 R -37,50.00	12,50.00	12,50.00	..	Surrender of funds was due to delay in release of funds by Finance Department on issuance of sanctions by the Industries Department as per quarterly allocation.
6860-04-101-95- Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills	O 2,00,00.00 R -82,60.00	1,17,40.00	1,17,40.00	..	Surrender of funds was due to less claims received for loans.
7055-51-190-99- Loans to Haryana Rail Infrastructure Development (HRIDC)	O 1,00,00.00 R -1,00,00.00	..	..	..	Reason for surrender of funds was not correct and convincing. Convincing reasons have been called for vide (Fin.&Appn.A/cs/ G. No.45/2021- 22/308-09 dated 02.06.2021).

Grant No. 45- Contd.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-202-98- Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators for purchase of Motor Conveyance	O 10,00.00 R -6,69.70	3,30.30	3,30.69	(+) 0.39	Surrender of funds was due to less demand received from ministers, dy. ministers, state ministers, presiding officers and state legislators for purchase of motor conveyance.

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

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 1.00 R 89,41.81	89,42.81	89,42.81	..	The provisions was augmented through re-appropriation due to more funds disbursed by NABARD.
7610-51-800-96- Payment / Recovery towards default amount	O 7,00.00 R 4,46.48	11,46.48	21,12.79	(+)9,66.31	The provisions was augmented through re-appropriation due to more loans obtain for payment/recovery towards default amount. Reasons for the final excess of ₹ 9,66.31 lakh have not been intimated (August 2021).

Grant No. 45- Concl'd.

Defective Budgeting

(4) Two cases of defective re-appropriation issued by the Finance Department in which entire budget provision was surrendered resulted excess expenditure was made without budget provision.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-800-98- Festival Advances	O 18,00.00 R -18,00.00	..	1,72,67.41	(+)1,72,67.41	Surrender of funds was due to less demand from the government employees. Reasons for the final excess of ₹ 1,72,67.41 lakh have not been intimated (August 2021).
7610-51-800-99- Advances for purchase of Foodgrains	O 80,00.00 R -80,00.00	..	21.15	(+)21.15	Surrender of funds was due to less demand from the government employees. Reasons for the final excess of ₹ 21.15 lakh have not been intimated (August 2021).

(5) One case of defective re-appropriation issued by the Finance Department in which funds was surrendered more than saving, resulted excess expenditure was made.

Head		Total Grant (₹ in lakh)	Actual Expenditure (₹ in lakh)	Excess(+) Saving(-) (₹ in lakh)	Remarks
7610-51-201-98- HBA Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators	O 15,00.00 R -10,65.00	4,35.00	4,38.40	(+) 3.40	Surrender of funds was due to less demand received from ministers, dy. ministers, state ministers, presiding officers and state legislators for advances.

Grant No. 47 - Contingency Fund

(Major Head - 7999- Appropriation to Contingency Fund)

Capital

Voted

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

Amount surrendered during the year

(March 2021)

Nil

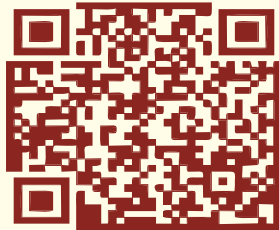
APPENDIX

(Referred to on Page xi)

Grant wise details of estimates and actuals of recoveries which have been adjusted in the accounts in reduction of expenditure

Number and Name of Grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates More (+) / Less (-)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
						(₹ in thousand)
04-Revenue	2,50,00,00	0	2,13,02,70	0	(-)36,97,30	0
05-Excise and Taxation	1	0	0	0	(-)1	0
08-Buildings and Roads	2,00,00	1,50,00,00	2,88	1,89,05,35	(-)1,97,12	(+)39,05,35
23-Food and Supplies	2,92,55,40	1,64,00,00,00	2,88,21,65	1,43,95,71,64	(-)4,33,75	(-)20,04,28,36
26-Mines and Geology	28,60,00	0	10,31,30	0	(-)18,28,70	0
27-Agriculture	16,00,00	0	0	0	(-)16,00,00	0
30-Forest and Wild Life	2,12,49,35	0	2,12,88,90	0	(+)39,55	0
34-Transport	25,00	60,00,00	25,00	60,00,00	0	0
38-Public Health and Water Supply	22,00,00	0	0	0	(-)22,00,00	0
Total	8,23,89,76	1,66,10,00,00	7,24,72,43	1,46,44,76,99	(-)99,17,33	(-)19,65,23,01

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