

सत्यमेव जयते

## Finance Accounts (Volume-I) 2019-20



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



## Government of Haryana



# **Finance Accounts (Volume-I)**

**2019-20**

**Government of Haryana**



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**TABLE OF CONTENTS**


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<b>Subject</b>	<b>Page(s)</b>
<b>VOLUME-I</b>	
• Certificate of the Comptroller and Auditor General of India	(iii-vii)
• Guide to Finance Accounts	(ix-xiv)
1. Statement of Financial Position	2-3
2. Statement of Receipts and Disbursements	4-9
3. Statement of Receipts (Consolidated Fund)	10-12
4. Statement of Expenditure (Consolidated Fund)	13-19
5. Statement of Progressive Capital Expenditure	20-26
6. Statement of Borrowings and other Liabilities	27-31
7. Statement of Loans and Advances given by the Government	32-34
8. Statement of Investments of the Government	35
9. Statement of Guarantees given by the Government	36
10. Statement of Grants-in-aid given by the Government	37-38
11. Statement of Voted and Charged Expenditure	39
12. Statement on Sources and Application of Funds for Expenditure other than on Revenue account	40-42
13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	43-46
• Notes to Accounts	47-74
<b>VOLUME-II</b>	
<b>PART I</b>	
14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	77-104
15. Detailed Statement of Revenue Expenditure by Minor Heads	105-157
16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads	158-191
17. Detailed Statement of Borrowings and Other Liabilities	192-211
18. Detailed Statement of Loans and Advances given by the Government	212-239
19. Detailed Statement of Investments of the Government	240-256
20. Detailed Statement of Guarantees given by the Government	257-261
21. Detailed Statement on Contingency Fund and Other Public Account transactions	262-277
22. Detailed Statement on investment of Earmarked Balances	278-283

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**TABLE OF CONTENTS**

---

**PART II APPENDICES**

I. Comparative Expenditure on Salary	286-296
II. Comparative Expenditure on Subsidy	297-302
III. Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	303-317
IV. Details of Externally Aided Projects	318
V. Expenditure on Schemes	319-323
A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	
B. State Schemes	
VI. Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited figures)	324-325
VII. Acceptance and Reconciliation of Balances	326-332
VIII. Financial Results of Irrigation Schemes	333-335
IX. Commitments of the Government-List of Incomplete Capital Works	336-355
X. Maintenance Expenditure with segregation of Salary and Non-Salary portion	356-360
XI. Major Policy Decisions during the year or new schemes proposed in the Budget	361-362
XII. Committed Liabilities of the Government.	363-368
XIII. Re-organisation of the States-Items for which allocation of balances between/among the States has not been finalized	369-370

**Certificate of the Comptroller and Auditor General of India**

This compilation, containing the Finance Accounts of the Government of Haryana for the year ending 31 March 2020, presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance 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. Statements (8, 9, 19 & 20), explanatory notes to Statements (14, 15 & 20) and Appendices (IV, VIII, IX, X, XI, XII & XIII) in this compilation have been prepared directly from the information received from the Government of Haryana/Corporations/ Companies/Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

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 Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.



(v)

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 disclosures 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 Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Haryana for the year 2019-20.

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 2020.

### **Emphasis of Matter**

I want to draw attention to the following significant issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. During the year 2019-20, 633 Utilisation Certificates (UCs) amounting to ₹ 4,561.30 crore, which had become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by 24 departments. In addition to this, 1,371 UCs amounting to ₹ 6,036.28 crore due for submission up to 2018-19 were also outstanding as on 31 March 2020. Thus, a total of 2,004 UCs amounting to ₹ 10,597.58 crore were due for submission as of 31 March 2020. Therefore, there is no assurance that the amount of ₹ 10,597.58 crore has actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.



(vii)

2. The State had 154 Personal Deposit Accounts with a closing balance of ₹ 610.89 crore as on 31 March 2020. Out of this, an amount of ₹ 311.72 crore (51.03 *per cent*) relating to two departments, (Department of Urban Development-Major Head 2217 and Health Department-Major Head 4210), were opened from the Consolidated Fund. The same were required to be closed at the end of financial year and the unspent balances transferred to the Consolidated Fund. Amounts lying in PD Accounts resulted in overstatement of expenditure to that extent. Moreover, the PD Administrators had not reconciled their balances with treasury figures. Non reconciliation of Personal Deposit Accounts periodically and not transferring the unspent balances lying in Personal Deposit Accounts to Consolidated Fund entails the risk of misuse of public funds, fraud and misappropriation.

3. As of 31 March 2020, as against the total employees' contribution of ₹ 717.91 crore under Defined Contribution Pension Scheme (DCPS), the State Government contributed only ₹ 694.20 crore. Thus, the State Government did not discharge its statutory liability as it failed to contribute ₹ 23.71 crore as Government's matching share under DCPS. Further, the Government short transferred the amount collected during the year 2019-20 by ₹ 4.33 crore to the National Securities Depository Limited (NSDL) for further investment as per provision of DCPS leading to accumulation of balance of ₹ 32.89 crore. Thus, there was a short transfer of ₹ 56.60 crore (short contribution of ₹ 23.71 crore *plus* ₹ 32.89 crore not transferred) to the NSDL and current liability stands deferred to future year(s). Further, the State Government has also created an interest liability on this amount not transferred to NSDL; incorrectly used the funds that belong to its employees and created uncertainty in respect of benefits due to the employees affected/ avoidable financial liability to Government in future, and, thus leading to possible failure of the scheme itself.

The audit observations on above issues are detailed in the State Finances Audit Report of the Government of Haryana for the year 2019-20.

**Date: 03 February, 2021**

**Place: New Delhi**



**(Girish Chandra Murmu)**

**Comptroller and Auditor General of India**



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## Guide to Finance Accounts

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### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Haryana present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

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

The Consolidated Fund comprises two sections: Revenue and Capital (Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven, sectors viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Haryana for 2019-20 is ₹ 200 crore.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

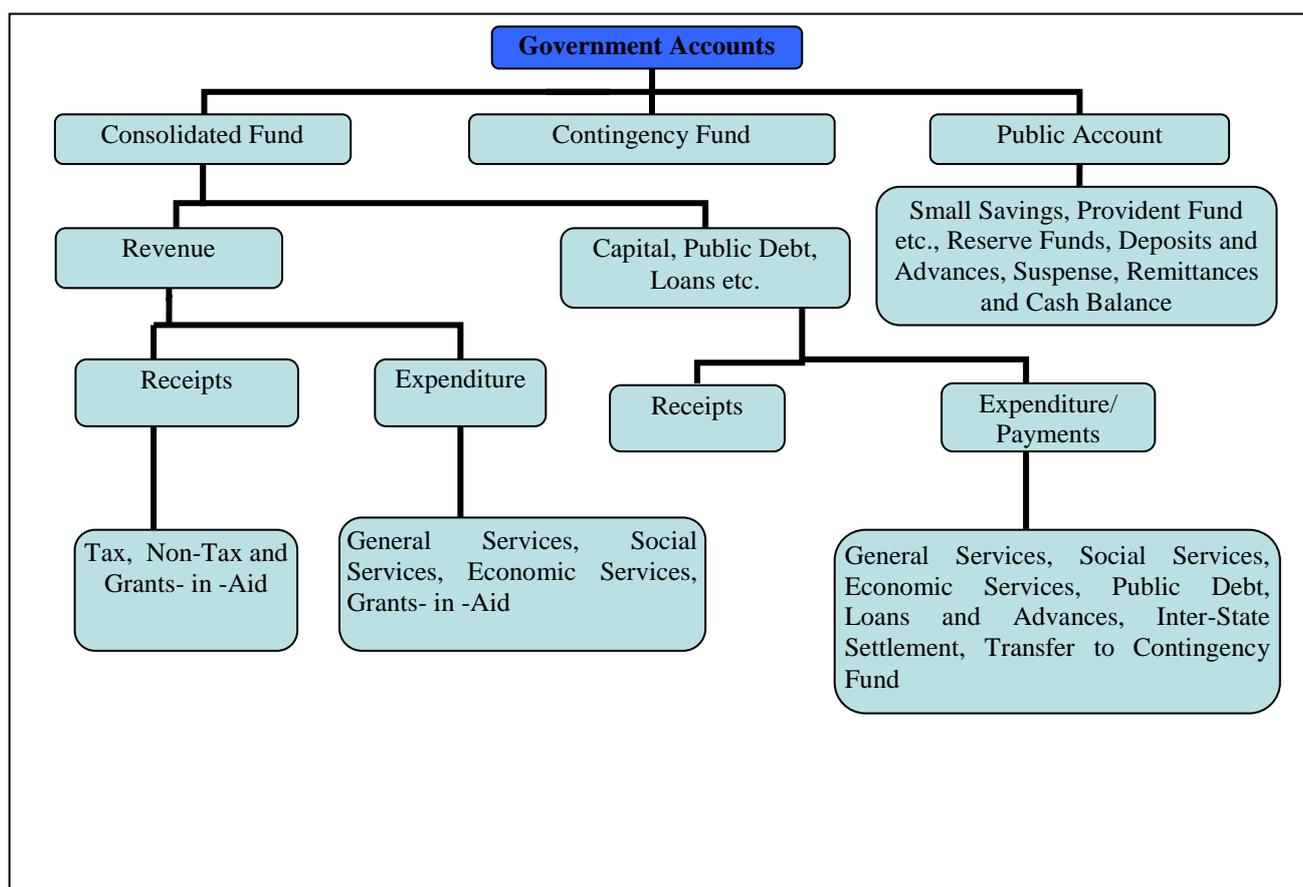
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2020)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:

### Structure of Government Accounts



**B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

**Volume II** of the Finance Accounts contains two parts-nine detailed statements in Part I and 13 Appendices in Part II.

#### **Part I of Volume II**

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.

**21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

**22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

## Part II of Volume II

**Part II contains 13 appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Centrally Sponsored Schemes and State Schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	--	III (Grants-in-Aid/ Assistance)
Capital expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Expenditure on Schemes)

### D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting

functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly, 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund(GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest Payments and crediting Major Head 8009-State Provident Funds and 8011- Insurance and Pension Funds.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

**E. Rounding:**

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

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# **SUMMARISED STATEMENTS**

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## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets*	Reference (Sr. No.)		As on 31 March 2020	As on 31 March 2019
	Notes to Accounts	Statement		
<b>Cash</b>			<b>39,99.47</b>	<b>29,85.55</b>
(i) Cash in Treasuries and Local Remittances		21	0.54	0.54
(ii) Departmental Balances		21	2.83	3.79
(iii) Permanent Imprest		21	0.12	0.12
(iv) Investments of Cash Balance		21	23,32.87	7,21.57
(v) Deposits with Reserve Bank of India		21	(-)16,44.93	(-)7,95.10
(vi) Investments from Earmarked Funds		22	33,08.04	30,54.63
<b>Capital Expenditure</b>		16	<b>11,22,28.40</b>	<b>9,46,16.48</b>
(i) Investments in shares of Companies, Corporations		19	3,69,22.92	3,07,47.91
(ii) Other Capital Expenditure		16	7,53,05.48	6,38,68.57
<b>Contingency Fund (unrecouped)</b>			..	..
<b>Loans and Advances</b>	3(ii)	18	<b>73,90.30</b>	<b>1,14,73.68</b>
<b>Advances with departmental officers</b>		21	<b>0.74</b>	<b>0.74</b>
<b>Suspense and Miscellaneous Balances<sup>[1]</sup></b>	3(vii)	21	<b>70.49</b>	<b>57.23</b>
<b>Remittance Balances</b>		21	..	..
<b>Cumulative excess of expenditure over receipts<sup>[2]</sup></b>		12	<b>9,56,54.00</b>	<b>7,86,63.92</b>
<b>Total</b>			<b>21,93,43.40</b>	<b>18,77,97.60</b>

\* The figures of assets and liabilities are cumulative figures. Please also see Para 1(ii) in the section 'Notes to Accounts'.

[1] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

[2] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

**1. STATEMENT OF FINANCIAL POSITION-concl'd.**

Liabilities	Reference (Sr. No)		As on 31 March 2020	As on 31 March 2019
	Notes to Accounts	Statement		
<b>(₹ in crore)</b>				
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		17	<b>18,37,85.60</b>	<b>15,49,67.80</b>
(ii) Loans and Advances from Central Government		17	<b>17,05.45</b>	<b>18,66.94</b>
Non-Plan Loans			38.64	40.25
Loans for State Plan Schemes			12,98.58	15,60.85
Loans for Centrally Sponsored Schemes			..	..
Other Loans			3,68.23	2,65.84
<b>Contingency Fund (balance)</b>		21	<b>2,00.00</b>	<b>2,00.00</b>
<b>Liabilities on Public Account</b>		21		
(i) Small Savings, Provident Funds etc.			<b>1,69,62.46</b>	<b>1,57,15.23</b>
(ii) Deposits			<b>79,21.80</b>	<b>84,04.55</b>
(iii) Reserve Funds			<b>84,94.35</b>	<b>63,15.60</b>
(iv) Suspense and Miscellaneous Balances			..	..
(v) Remittance Balances		21	<b>2,73.74</b>	<b>3,27.48</b>
<b>Cumulative excess of receipts over expenditure</b>			..	..
<b>Total</b>			<b>21,93,43.40</b>	<b>18,77,97.60</b>

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
		2019-20	2018-19	2019-20	2018-19
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>6,78,58.13</b>	<b>6,58,85.12</b>	<b>Revenue</b>	<b>8,48,48.21</b>	<b>7,71,55.54</b>
<b>Tax Revenue</b> <b>(raised by the State)</b> (Ref. Statement 3 & 14)	<b>4,28,24.95</b>	<b>4,25,81.34</b>	<b>Expenditure</b> (Ref. Statement 4-A, 4-B & 15)		
<b>Non-tax Revenue</b> (Ref. Statement 3 & 14)	<b>73,99.74</b>	<b>79,75.64</b>	Salaries <sup>[1]</sup> (Ref. Statement 4-B & Appendix-I)	<b>2,17,21.45</b>	<b>1,94,11.50</b>
Interest receipts (Ref. Statement 3 & 14)	19,74.86	19,53.84	Subsidies <sup>[1]</sup> (Ref. Statement 4-B & Appendix-II)	<b>81,05.18</b>	<b>85,49.07</b>
Others (Ref. Statement 3)	54,24.88	60,21.80	Grants-in-aid <sup>[2]</sup> (Ref. Statement 4-B, 10 & Appendix-III)	<b>1,13,37.35</b>	<b>1,00,77.83</b>
Total (Ref. Statement 3 & 14)	<b>73,99.74</b>	79,75.64	<b>General Services</b> (Ref. Statement 4 & 15)	<b>2,62,84.23</b>	<b>2,30,54.98</b>
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	<b>71,11.53</b>	<b>82,54.60</b>	Interest Payment and service of debt (Ref. Statement 4 -A, 4-B & 15)	1,55,88.01	1,35,51.46
			Pension (Ref. Statement 4 -A, 4-B & 15)	88,32.94	81,39.82
			Others (Ref. Statement 4-B)	18,63.28	13,63.70
			Total (Ref. Statement 4-A & 15)	<b>2,62,84.23</b>	<b>2,30,54.98</b>
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>1,39,67.39</b>	<b>1,24,98.44</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>34,32.61</b>	<b>33,41.92</b>
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>1,05,21.91</b>	<b>70,73.54</b>	<b>Compensation and Assignment to Local Bodies and Panchayati Raj Institutions</b> (Ref. Statement 4-A & 15)	..	<b>2,21.80</b>
<b>Revenue Deficit</b>	<b>1,69,90.08</b>	<b>1,12,70.42</b>	<b>Revenue Surplus</b>	..	..

[1] Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2).

[2] Grant-in-aid comprises the total of the Object Heads (code 09 and 43) across all the Major Heads and totals of Minor Heads 190, 191, 192, 193, 195, 196, 197, 198 and 199. Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignments of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and Panchayati Raj Institutions'.

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.**

(₹ in crore)					
Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
<b>Part-I Consolidated Fund</b>					
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	<b>54.01</b>	<b>49.01</b>	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>1,76,65.93</b>	<b>1,53,06.60</b>
			General Services (Ref. Statement 4-A & 16)	5,86.16	7,14.55
			Social Services (Ref. Statement 4-A & 16)	32,33.56	38,04.65
			Economic Services (Ref. Statement 4-A & 16)	1,38,46.21(a)	1,07,87.40(b)
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>53,92.63</b>	<b>53,71.90</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>13,09.25</b>	<b>7,55.64</b>
			General Services (Ref. Statement 4-A, 7 & 18)	..	..
			Social Services (Ref. Statement 4-A, 7 & 18)	..	..
			Economic Services (Ref. Statement 4-A, 7 & 18)	12,40.38	7,00.83
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	68.87	54.81
<b>Public Debt</b> (Ref. Statement 3, 6 & 17)	<b>4,44,31.82</b>	<b>3,42,64.97</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>1,57,75.51</b>	<b>1,71,83.87</b>
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	4,43,29.43	3,41,40.14	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,55,11.63	1,69,84.71
Loans from Government of (Ref. Statement 3, 6 & 17)	1,02.39	1,24.83	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	2,63.88	1,99.16
<b>Inter-State Settlement Account (Net)</b>	<b>..</b>	<b>..</b>	<b>Inter-State Settlement Account (Net)</b>	<b>..</b>	<b>..</b>
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>11,77,36.59</b>	<b>10,55,71.00</b>	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	<b>11,95,98.90</b>	<b>11,04,01.65</b>
<b>Deficit in Consolidated Fund</b>	<b>18,62.31</b>	<b>48,30.65</b>	<b>Surplus in Consolidated Fund</b>	<b>..</b>	<b>..</b>

(a) Includes ₹ 7,79.82 crore on account of Salary.

(b) Includes ₹ 5,71.74 crore on account of Salary.

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-concl'd.**

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
<b>Part-II Contingency Fund</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	..	12.18	<b>Contingency Fund</b> (Ref. Statement 21)	..	12.18
<b>Part-III Public Account<sup>[3]</sup></b>					
<b>Small Savings, Provident Funds</b> (Ref. Statement 21)	36,70.12	35,12.08	<b>Small Savings , Provident Funds etc.</b> (Ref. Statement 21)	24,22.89	23,44.37
<b>Reserves and Sinking Funds</b> (Ref. Statement 21)	23,17.15	9,44.98	<b>Reserves and Sinking Funds</b> (Ref. Statement 21)	3,91.81	3,91.51
<b>Deposits</b> (Ref. Statement 21)	2,91,11.19	2,65,04.71	<b>Deposits</b> (Ref. Statement 21)	2,95,93.94	2,51,67.19
<b>Advances</b> (Ref. Statement 21)	..	(-0.02)	<b>Advances</b> (Ref. Statement 21)	..	..
<b>Suspense and Miscellaneous</b> (Ref. Statement 21)	8,22,54.13	8,02,05.71	<b>Suspense and Miscellaneous<sup>[4]</sup></b> (Ref. Statement 21)	8,38,77.73	7,89,09.43
<b>Remittances</b> (Ref. Statement 21)	89,19.27	89,11.01	<b>Remittances</b> (Ref. Statement 21)	89,73.01	87,40.29
<b>Total Receipts Public Account</b> (Ref. Statement 21)	12,62,71.86	12,00,78.47	<b>Total Disbursements Public Account</b> (Ref. Statement 21)	12,52,59.38	11,55,52.79
<b>Deficit in Public Account</b>	..	..	<b>Surplus in Public Account</b>	10,12.48	45,25.68
<b>Opening Cash Balance</b>	(-)7,94.56	(-)4,89.57	<b>Closing Cash Balance</b>	(-)16,44.39	(-)7,94.56
<b>Increase in Cash Balance</b>	..	..	<b>Decrease in Cash Balance</b>	(-)8,49.83	(-)3,04.99

[3] For details, please refer to Statement No. 21 in Volume-II.

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673 ) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21 in Volume-II.

## Annexure to Statement No. 2

## Cash Balances and Investments of Cash Balances

(₹ in crore)

	As on 31 March 2020	As on 31 March 2019
<i>(a) General Cash Balance-</i>		
1. Deposits with Reserve Bank <sup>[1]</sup>	(-)16,44.93*	(-)7,95.10
2. Remittances in Transit - Local	0.54	0.54
<b>Total</b>	<b>(-)16,44.39</b>	<b>(-)7,94.56</b>
3. Investments held in the "Cash Balance Investment Account."	23,32.87**	7,21.57
<b>Total (a)</b>	<b>6,88.48</b>	<b>(-)72.99</b>
<i>(b) Other Cash Balances and Investments</i>		
Cash with Departmental Officers		
1. Cash with departmental officers, viz. Forest and Public Works	2.83	3.79
2. Permanent advances for contingent expenditure with departmental officers.	0.12	0.12
3. Investments of Earmarked Funds	33,08.04	30,54.63
<b>Total (b)</b>	<b>33,10.99</b>	<b>30,58.54</b>
<b>Total (a) and (b)</b>	<b>39,99.47</b>	<b>29,85.55</b>

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2019-20 advised to the Reserve Bank of India till 10 April 2020.

\* Cash Balance worked out by Principal Accountant General is ₹ 16,44.93 crore (Credit) with Reserve Bank of India besides ₹ 0.54 crore (Debit) as Remittances in Transit. The cash balance reported by RBI as on 31 March 2020 is ₹ 16,67.08 crore (Debit). Thus, there is a difference of ₹ 22.15 crore between the two figures. The difference is being reconciled.

\*\* Differs from ₹ 22,48.99 crore that intimated by the Reserve Bank of India. The difference is under reconciliation.

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**Annexure to Statement No. 2-contd.**

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**Cash Balances and Investments of Cash Balances****Explanatory Notes**

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated in the pre-page statement. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with Reserve Bank of India'.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.14 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance<sup>[2]</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

(c) The limit for ordinary ways and means advances to the State Government was ₹9,15.00 crore during 1 April 2019 to 30 March 2020 and raised to ₹14,64.00 crore from 31 March 2020. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time.

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<sup>[2]</sup> The cash balance (Deposits with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2020 but worked out by 10 April and not simply the daily balance on 31 March 2020.

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**Annexure to Statement No. 2-concl'd .**


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**Cash Balances and Investments of Cash Balances**

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-20 is given below:-

Number of days on which the minimum balance was maintained without	355
(i) taking any advance	
Number of days on which the minimum balance was maintained by taking	11
(ii) ordinary ways and means advance	
(iii) Number of days on which the minimum balance was maintained by taking	..
special ways and means advance	
Number of days on which there was shortfall in minimum balance even	..
(iv) after taking the above advances, but no overdraft was taken	
(v) Number of days on which overdrafts were taken	..

At the close of the year 2018-19 no amount was outstanding under ways and means advances and overdraft. During 2019-20, an amount of ₹ 12,61.75 crore on account of ordinary ways and means advance was taken and the entire amount was repaid during the year thereby leaving nil balance.

During 2019-20, a sum of ₹ 0.42 crore was paid as interest on ways and means advance.

The State Government has invested ₹ 23,32.87 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹ 76.54 crore which was ₹ 15.00 crore less than that realised during last year.

The amounts invested out of earmarked funds are shown in Statement No. 22.

<b>3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)</b>			
<b>I-TAX AND NON-TAX REVENUE</b>			
(₹ in crore)			
Description		Actuals	
		2019-20	2018-19
<b>A.</b>	<b>Tax Revenue</b>		
A.1	<b>Own Tax Revenue</b>	<b>4,28,24.95</b>	<b>4,25,81.34</b>
	State Goods and Services Tax (SGST)	1,88,72.95	1,86,12.72
	Land Revenue	20.68	19.19
	Stamps and Registration fees	60,13.30	56,36.17
	State Excise	63,22.70	60,41.87
	Sales Taxes on Sales, Trade etc.	83,97.81	89,98.00
	Taxes on Vehicles	29,15.76	29,08.29
	Taxes on Goods and Passengers	15.85	20.70
	Taxes and Duties on Electricity	2,62.01	3,36.92
	Other Taxes and Duties on Commodities and Services	3.89	7.48
A.2	<b>Share of net proceeds of Taxes</b>	<b>71,11.53</b>	<b>82,54.60</b>
	Central Goods and Services Tax (CGST)	20,18.07	20,37.54
	Integrated Goods and Services Tax (IGST)	..	1,62.60
	Corporation Tax	24,24.73	28,70.86
	Taxes on Income other than Corporation Tax	18,99.93	21,14.27
	Other Taxes on Income and Expenditure	..	14.95
	Taxes on Wealth	0.11	1.05
	Customs	4,50.77	5,85.17
	Union Excise Duties	3,13.42	3,88.87
	Service Tax	..	75.03
	Other Taxes and Duties on Commodities and Services	4.50	4.26
	<b>Total A</b>	<b>4,99,36.48</b>	<b>5,08,35.94</b>
<b>B</b>	<b>Non-Tax Revenue</b>		
	Interest Receipts	19,74.86*	19,53.84
	Police	1,79.84	1,76.96
	Other Administrative Services	1,07.89	1,59.93
	Miscellaneous General services	62.96	1,66.03
	Education, Sports, Art and Culture	4,57.94	2,72.17
	Medical and Public Health	1,71.89	1,95.70
	Water Supply and Sanitation	59.77	1,90.98
	Urban Development	18,55.51	23,15.60
	Forestry and Wild Life	23.07	28.53
	Major Irrigation	1,43.93	1,51.46
	Non-Ferrous Mining and Metallurgical Industries	7,02.25	5,83.20
	Road Transport	11,14.51	11,96.64
	Others	5,45.32	5,84.60
	<b>Total B</b>	<b>73,99.74</b>	<b>79,75.64</b>

\* Includes ₹ 14,20.26 crore as book adjustment of interest.

<b>3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-contd.</b>			
<b>II-GRANTS FROM GOVERNMENT OF INDIA</b>			
(₹ in crore)			
Description		Actuals	
		2019-20	2018-19
<b>C</b>	<b>Grants-in-aid from Central Government</b>		
C.1	<b>Centrally Sponsored Schemes</b>	<b>28,51.99</b>	<b>28,43.09</b>
	Grants under the proviso to Article 275 (1) of the Constitution	28,51.99	28,43.09
	Grants from Central Road Fund	..	..
C.2	<b>Finance Commission Grants</b>	<b>20,05.74</b>	<b>12,74.26</b>
	Grants under the proviso to Article 275 (1) of the Constitution	17,78.64	9,53.86
	Grants-in-aid for State Disaster Response Fund	2,27.10	3,20.40
C.3	<b>Other Transfer/Grants to States</b>	<b>56,64.18</b>	<b>29,56.19</b>
	Grants under the proviso to Article 275 (1) of the Constitution	54,63.41	28,75.26
	Grants from Central Road Fund	2,00.77	80.93
<b>Total C</b>		<b>1,05,21.91</b>	<b>70,73.54</b>
<b>Total Revenue Receipts (A+B+C)</b>		<b>6,78,58.13</b>	<b>6,58,85.12</b>

<b>3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-concl.</b>			
<b>III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>			
(₹ in crore)			
Description		Actuals	
		2019-20	2018-19
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	54.01	49.01
	<b>Total D</b>	<b>54.01</b>	<b>49.01</b>
<b>E.</b>	<b>Public Debt Receipts</b>		
	<b>Internal Debt</b>		
	Market Loans	2,46,76.85	2,12,65.00
	Ways and Means Advances from the Reserve Bank of India	12,61.75	5,05.03
	Bonds	..	..
	Loans from Financial Institutions	1,82,75.07	1,23,44.13
	Other Loans	1,15.76	25.98
	<b>Total E</b>	<b>4,43,29.43</b>	<b>3,41,40.14</b>
<b>F.</b>	<b>Loans and Advances from Central Government</b>		
	Loans for State Plan Schemes	1,02.39	1,24.83
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	<b>Total F</b>	<b>1,02.39</b>	<b>1,24.83</b>
<b>G.</b>	<b>Loans and advances by State Government (Recoveries)<sup>1</sup></b>	<b>53,92.63</b>	<b>53,71.90</b>
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>11,77,36.59</b>	<b>10,55,71.00</b>

<sup>1</sup>Details are in Statements No.7 in Volume I and 18 in Volume II

<b>4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)</b>					
<b>A. EXPENDITURE BY FUNCTION</b>					
(₹ in crore)					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>11,76.61</b>	..	..	<b>11,76.61</b>
	Parliament/State/Union Territory Legislatures	78.57	..	..	78.57
	President, Vice President/Governor, Administrator of Union Territories	16.72	..	..	16.72
	Council of Ministers	1,66.26	..	..	1,66.26
	Administration of Justice	7,81.13	..	..	7,81.13
	Election	1,33.93	..	..	1,33.93
<b>A.2</b>	<b>Fiscal Services</b>	<b>5,30.08</b>	..		<b>5,30.08</b>
	Land Revenue	2,35.49	..	..	2,35.49
	Stamps and Registration	9.88	..	..	9.88
	State excise	46.56	..	..	46.56
	Taxes on Sales, Trade etc.	1,72.03	..	..	1,72.03
	Taxes on Vehicles	57.54	..	..	57.54
	Other Taxes and Duties on Commodities and Services	5.89	..	..	5.89
	Other Fiscal Services	2.69	..	..	2.69
<b>A.3</b>	<b>Interest Payment and Servicing of Debt</b>	<b>1,55,88.01</b>	..	..	<b>1,55,88.01</b>
	Interest Payments	1,55,88.01	..	..	1,55,88.01
<b>A.4</b>	<b>Administrative Services</b>	<b>56,06.89</b>	<b>5,86.16</b>	..	<b>61,93.05</b>
	Public Service Commission	1,24.70	..	..	1,24.70
	Secretariat-General Services	1,92.82	..	..	1,92.82
	District Administration	2,37.37	..	..	2,37.37
	Treasury and Accounts Administration	79.59	..	..	79.59
	Police	44,23.72	2,29.70	..	46,53.42
	Jails	2,20.01	..	..	2,20.01
	Supplies and Disposals	4.15	..	..	4.15
	Stationery and Printing	14.25	1.50	..	15.75
	Public Works	1,74.52	3,54.96	..	5,29.48
	Vigilance	37.71	..	..	37.71
	Other Administrative Services	98.05	..	..	98.05

<b>4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd .</b>					
<b>A. EXPENDITURE BY FUNCTION</b>					
(₹ in crore)					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>A</b>	<b>General Services- conclud.</b>				
<b>A.5</b>	<b>Pension and Miscellaneous General Services</b>	<b>89,82.36</b>	..	..	<b>89,82.36</b>
	Pensions and Other Retirement Benefits	88,32.94	..	..	88,32.94
	Miscellaneous General Services	1,49.42	..	..	1,49.42
	<b>Total A : General Services</b>	<b>3,18,83.95</b>	<b>5,86.16</b>	..	<b>3,24,70.11</b>
<b>B</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports Art and Culture</b>	<b>1,44,79.34</b>	<b>3,88.28</b>	..	<b>1,48,67.62</b>
	General Education	1,36,44.01	2,94.74	..	1,39,38.75
	Technical Education	5,29.49	25.21	..	5,54.70
	Sports and Youth Services	2,92.08	60.14	..	3,52.22
	Art and Culture	13.76	8.19	..	21.95
<b>B.2</b>	<b>Health &amp; Family Welfare</b>	<b>44,72.43</b>	<b>5,10.17</b>		<b>49,82.60</b>
	Medical and Public health	42,49.85	5,10.17	..	47,60.02
	Family Welfare	2,22.58	..	..	2,22.58
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>51,47.25</b>	<b>21,52.86</b>	..	<b>73,00.11</b>
	Water Supply and Sanitation	18,07.77	11,73.72	..	29,81.49
	Housing	38.68	95.42	..	1,34.10
	Urban Development	33,00.80	8,83.72	..	41,84.52
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>2,28.42</b>	<b>40.30</b>	..	<b>2,68.72</b>
	Information and Publicity	2,28.42	40.30	..	2,68.72
<b>B.5</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes</b>	<b>2,87.19</b>	<b>2.50</b>	..	<b>2,89.69</b>
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	2,87.19	2.50	..	2,89.69
<b>B.6</b>	<b>Labour and Labour Welfare</b>	<b>9,09.42</b>	..	..	<b>9,09.42</b>
	Labour, Employment and Skill Development	9,09.42	..	..	9,09.42
<b>B.7</b>	<b>Social Welfare &amp; Nutrition</b>	<b>81,86.66</b>	<b>22.08</b>		<b>82,08.74</b>
	Social Security and Welfare	76,18.95	22.08	..	76,41.03
	Nutrition	1,64.65	..	..	1,64.65
	Relief on account of Natural Calamities	4,03.06	..	..	4,03.06

<b>4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd .</b>					
<b>A. EXPENDITURE BY FUNCTION</b>					
(₹ in crore)					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>B</b>	<b>Social Services- conclud.</b>				
<b>B.8</b>	<b>Others</b>	<b>15.77</b>	<b>1,17.37</b>	<b>..</b>	<b>1,33.14</b>
	Other Social Services	8.72	1,17.37	..	1,26.09
	Secretariat- Social Services	7.05	..	..	7.05
	<b>Total B : Social Services</b>	<b>3,37,26.48</b>	<b>32,33.56</b>	<b>..</b>	<b>369,60.04</b>
<b>C</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>32,01.01</b>	<b>44,77.27</b>	<b>2,63.96</b>	<b>79,42.24</b>
	Crop Husbandry	9,69.49	2.70	1,60.00	11,32.19
	Soil & Water Conservation	73.85	..	..	73.85
	Animal Husbandry	8,22.72	5.00	..	8,27.72
	Dairy Development	0.72	..	..	0.72
	Fisheries	50.29	..	..	50.29
	Forestry and Wild Life	3,14.52	..	..	3,14.52
	Food Storage and Warehousing	2,00.55	44,02.31	..	46,02.86
	Agricultural Research and Education	4,82.82	..	..	4,82.82
	Co-operation	2,84.72	67.26	1,03.96	4,55.94
	Other Agricultural Programmes	1.33	..	..	1.33
<b>C.2</b>	<b>Rural Development</b>	<b>39,56.62</b>	<b>28.59</b>	<b>0.15</b>	<b>39,85.36</b>
	Special Programmes for Rural Development	1,16.13	..	..	1,16.13
	Rural Employment	1,10.13	..	..	1,10.13
	Land Reforms	16.16	..	..	16.16
	Other Rural Development Programmes	37,14.20	28.59	0.15	37,42.94
<b>C.3</b>	<b>Irrigation and Flood Control</b>	<b>14,92.00</b>	<b>14,00.82</b>	<b>..</b>	<b>28,92.82</b>
	Major Irrigation	11,56.86	6,72.91	..	18,29.77
	Medium Irrigation	2,12.05	4,34.34	..	6,46.39
	Minor Irrigation	7.79	..	..	7.79
	Flood Control Project	..	2,93.57	..	2,93.57
	Command Area Development	1,15.30	..	..	1,15.30

<b>4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.</b>					
<b>A. EXPENDITURE BY FUNCTION</b>					
(₹ in crore)					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>C</b>	<b>Economic Services- conclud.</b>				
<b>C.4</b>	<b>Energy</b>	<b>70,15.30</b>	<b>58,29.63</b>	<b>1,60.63</b>	<b>1,30,05.56</b>
	Power	69,78.40	58,25.00	1,60.63	1,29,64.03
	New and Renewable Energy	36.90	4.63	..	41.53
<b>C.5</b>	<b>Industry and Minerals</b>	<b>3,92.19</b>	<b>13.21</b>	<b>8,15.64</b>	<b>12,21.04</b>
	Village and Small Industries	2,28.90	13.06	44.82	2,86.78
	Consumer Industries	..	0.14	7,70.82	7,70.96
	Industries	86.36	0.01	..	86.37
	Non-Ferrous Mining & metallurgical Industries	76.93	..	..	76.93
<b>C.6</b>	<b>Transport</b>	<b>30,78.58</b>	<b>18,19.45</b>	<b>..</b>	<b>48,98.03</b>
	Civil Aviation	4.56	15.76	..	20.32
	Roads and Bridges	10,86.52	18,00.07	..	28,86.59
	Road Transport	19,87.50	3.62	..	19,91.12
<b>C.7</b>	<b>Science, Technology and Environment</b>	<b>24.98</b>	<b>11.50</b>	<b>..</b>	<b>36.48</b>
	Other Scientific Research	13.37	11.50	..	24.87
	Ecology and Environment	11.61	..	..	11.61
<b>C.8</b>	<b>General Economic Services</b>	<b>77.10</b>	<b>2,65.74</b>	<b>..</b>	<b>3,42.84</b>
	Secretariat- Economic Services	25.80	..	..	25.80
	Tourism	22.63	28.85	..	51.48
	Census Surveys and Statistics	21.11	..	..	21.11
	Civil Supplies	0.19	..	..	0.19
	Other General Economic Services	7.37	2,36.89	..	2,44.26
	<b>Total C: Economic Services</b>	<b>1,92,37.78</b>	<b>1,38,46.21</b>	<b>12,40.38</b>	<b>3,43,24.37</b>
<b>D.</b>	<b>Grants-in-aid and Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	..	..	..	..
	<b>Total D: Grants-in-aid and Contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

<b>4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd .</b>					
<b>A. EXPENDITURE BY FUNCTION</b>					
(₹ in crore)					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>E.</b>	<b>Loans to Government Servants etc.</b>	..	..	<b>68.87</b>	<b>68.87</b>
	Loans to Government Servants etc.	..	..	68.87	68.87
<b>F.</b>	<b>Public Debt</b>			<b>1,57,75.51</b>	<b>1,57,75.51</b>
	Internal Debt of the State Government	..	..	1,55,11.63	1,55,11.63
	Loans and Advances from the Central Government	..	..	2,63.88	2,63.88
<b>G.</b>	<b>Inter State Settlement</b>	..	..	..	..
<b>H.</b>	<b>Appropriation to Contingency Fund</b>	..	..	..	..
	<b>Total Consolidated Fund Expenditure</b>	<b>8,48,48.21</b>	<b>1,76,65.93</b>	<b>1,70,84.76</b>	<b>11,95,98.90</b>

## 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.

<b>B. EXPENDITURE BY NATURE</b>									
Object of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Salaries	1,87,81.31	7,79.82	1,95,61.13	1,76,95.74	5,71.74	1,82,67.48	1,65,94.31	5,24.85	1,71,19.16
Loans	..	1,70,84.76	1,70,84.76	..	1,79,39.51	1,79,39.51	..	77,33.74	77,33.74
Interest	1,63,68.39	6,39.94	1,70,08.33	1,42,69.14	3,00.00	1,45,69.14	1,26,25.94	2,63.93	1,28,89.87
Pension	1,32,63.47	0.93	1,32,64.40	1,21,51.59	0.83	1,21,52.42	1,18,85.24	0.66	1,18,85.90
Advances	89.00	1,32,13.50	1,33,02.50	94.00	1,18,43.47	1,19,37.47	75.08	86,75.02	87,50.10
Grant-in-Aid	1,13,37.35	..	1,13,37.35	1,00,77.83	..	1,00,77.83	98,44.31	..	98,44.31
Subsidies	81,05.18	..	81,05.18	85,49.07	..	85,49.07	84,45.81	..	84,45.81
Major works	..	65,69.69	65,69.69	..	68,85.52	68,85.52	..	60,41.32	60,41.32
Investment	..	58,60.15	58,60.15	..	56,06.31	56,06.31	14.20	57,21.97	57,36.17
Dearness Allowance	25,45.81	..	25,45.81	15,04.49	..	15,04.49	9,32.09	..	9,32.09
Energy Charges	11,30.88	..	11,30.88	11,91.61	..	11,91.61	11,72.42	..	11,72.42
Special Component for SCs	11,31.58	2,12.01	13,43.59	9,57.68	2,31.25	11,88.93	13,20.58	1,80.13	15,00.71
Maintenance	12,86.06	..	12,86.06	11,44.34	..	11,44.34	11,73.16	..	11,73.16
Other Charges	11,43.37	..	11,43.37	10,49.00	0.30	10,49.30	9,01.65	0.19	9,01.84
Contributions	11,89.47	..	11,89.47	9,74.03	..	9,74.03	9,92.24	..	9,92.24
Gratuities	10,91.73	..	10,91.73	9,15.72	..	9,15.72	10,65.06	..	10,65.06
Honorarium	9,55.28	..	9,55.28	8,82.91	..	8,82.91	5,29.72	..	5,29.72
Contractual Services	8,74.72	..	8,74.72	7,08.90	..	7,08.90	4,32.56	..	4,32.56
Material and Supplies	6,57.30	..	6,57.30	6,86.52	..	6,86.52	4,75.13	..	4,75.13
Motor Vehicle	5,78.26	..	5,78.26	6,49.60	..	6,49.60	5,82.09	..	5,82.09
Compensation	64.25	94.93	1,59.18	2,80.13	2,64.88	5,45.01	14,42.08	92.09	15,34.17
Ex-gratia	4,87.00	..	4,87.00	4,61.74	..	4,61.74	3,91.68	..	3,91.68
Minor Works	5,49.63	..	5,49.63	4,47.15	..	4,47.15	4,23.61	..	4,23.61
Scholarship and Stipends	2,22.69	..	2,22.69	3,86.25	..	3,86.25	2,36.87	..	2,36.87
Wages	6,43.83	..	6,43.83	3,51.95	..	3,51.95	3,03.50	..	3,03.50
Medical Re-imbursment	3,69.18	..	3,69.18	3,00.62	..	3,00.62	2,66.13	..	2,66.13
Unemployment Allowance	3,70.94	..	3,70.94	2,65.05	..	2,65.05	1,58.71	..	1,58.71
Office Expenses	1,99.91	..	1,99.91	2,18.29	..	2,18.29	1,61.35	..	1,61.35
Leave Travel Concession	3,94.33	..	3,94.33	2,11.27	..	2,11.27	2,77.54	..	2,77.54
Lands	..	80.32	80.32	1.14	1,84.13	1,85.27	1.06	78.69	79.75
Discretionary grants	1,57.08	..	1,57.08	1,42.85	..	1,42.85	1,44.56	..	1,44.56
Rent Rates & Taxes	1,25.91	..	1,25.91	1,41.33	..	1,41.33	1,45.51	..	1,45.51

## 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-concl .

B. EXPENDITURE BY NATURE									
Object of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Travel Expenses	1,79.51	..	1,79.51	1,37.64	..	1,37.64	1,03.81	..	1,03.81
Advertising and Publicity	1,37.30	..	1,37.30	1,24.07	..	1,24.07	48.79	..	48.79
Computerisation	1,52.27	..	1,52.27	1,10.49	..	1,10.49	77.73	..	77.73
Stores & Equipments	86.46	0.08	86.54	93.28	0.10	93.38	..	..	..
Petrol, Oil and Lubricant	1,08.72	..	1,08.72	92.06	..	92.06	85.62	..	85.62
Purchases	8.57	4.41	12.98	5.92	82.99	88.91	7.68	96.99	104.67
Feeding/Cash Dols	1,04.53	..	1,04.53	84.41	..	84.41	1,10.65	..	1,10.65
Professional & Special Services	77.35	..	77.35	69.20	..	69.20	54.80	..	54.80
Miscellaneous	2,54.40	..	2,54.40	65.16	..	65.16	45.44	..	45.44
Research & Development	0.18	56.47	56.65	..	58.37	58.37	..	16.49	16.49
Secret Service	36.63	..	36.63	48.24	..	48.24	28.15	..	28.15
Depreciation	43.86	..	43.86	43.87	..	43.87	43.89	..	43.89
Prizes and awards	26.82	..	26.82	29.46	..	29.46	40.51	..	40.51
Building		27.59	27.59	0.07	22.21	22.28	0.70	16.72	17.42
Election Expenditure	91.60	..	91.60	16.24	..	16.24	..	..	..
Machinery and Equipment	27.26	46.50	73.76	0.25	13.14	13.39	1,05.76	23.54	1,29.30
Publication	7.44	..	7.44	8.15	..	8.15	..	..	..
Training	15.89	..	15.89	7.26	..	7.26	..	..	..
Furniture	1.03	4.83	5.86	1.58	3.75	5.33	..	..	..
Commitment charges	4.78	..	4.78	4.62	..	4.62	..	..	..
Water Charges	2.81	..	2.81	2.85	..	2.85	..	..	..
Others	26.92	..	26.92	21.64	..	21.64	42.32	1.34	43.66
Suspense	(-)3,28.04	0.14	(-)3,27.90	(-)3,11.47	(-)10.67	(-)3,22.14	(-)3,19.04	4.01	(-)3,15.03
Deduct Recoveries	(-)3,31.99	(-)99,25.38	(-)1,02,57.15	(-)2,09.39	(-)1,07,51.72	(-)1,09,61.11	2,33.64	82,00.04	84,33.68
<b>Total</b>	<b>8,48,48.21</b>	<b>3,47,50.69</b>	<b>11,95,98.90</b>	<b>7,71,55.54</b>	<b>3,32,46.11</b>	<b>11,04,01.65</b>	<b>7,32,57.36</b>	<b>2,12,71.64</b>	<b>9,45,29.00</b>

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Expenditure during 2019-20</b>	<b>Progressive expenditure upto 2019-20</b>	<b>Percentage Increase (+)/ Decrease (-)</b>
(₹ in crore)						
<b>A. CAPITAL ACCOUNTS OF GENERAL SERVICES-</b>						
4055	Capital Outlay on Police	2,55.80	18,14.16	2,29.70	20,43.86	(-)10.20
4058	Capital Outlay on Stationery and Printing	0.09	9.62	1.50	11.12	1566.67
4059	Capital Outlay on Public Works	4,58.66	26,70.15	3,54.96	30,25.11	(-)22.61
<b>Total-A. Capital Account of General Services</b>		<b>7,14.55</b>	<b>44,93.93</b>	<b>5,86.16</b>	<b>50,80.09</b>	<b>(-)17.97</b>
<b>B. CAPITAL ACCOUNT OF SOCIAL SERVICES-</b>						
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>						
4202	Capital Outlay on Education, Sports, Art and Culture	3,96.27	23,08.49	3,88.28	26,96.77	(-)2.02
<b>Total- (a) Capital Account of Education, Sports, Art and Culture</b>		<b>3,96.27</b>	<b>23,08.49</b>	<b>3,88.28</b>	<b>26,96.77</b>	<b>(-)2.02</b>
<i>(b) Capital Account of Health and Family Welfare-</i>						
4210	Capital Outlay on Medical and Public Health	3,32.83	14,79.23	5,10.17	19,89.40	53.28
4211	Capital Outlay on Family Welfare	..	40.81	..	40.81	..
<b>Total- (b) Capital Account of Health and Family Welfare</b>		<b>3,32.83</b>	<b>15,20.04</b>	<b>5,10.17</b>	<b>20,30.21</b>	<b>53.28</b>
<i>(c) Capital Account of Water, Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	14,64.96	1,36,53.06	11,73.72	1,48,26.78	(-)19.88
4216	Capital Outlay on Housing	88.83	6,23.03	95.42	7,18.45	7.42
4217	Capital Outlay on Urban Development	13,00.00	43,55.76	8,83.72	52,39.48	(-)32.02
<b>Total-(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>		<b>28,53.79</b>	<b>1,86,31.85</b>	<b>21,52.86</b>	<b>2,07,84.71</b>	<b>(-)24.56</b>

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Expenditure during 2019-20</b>	<b>Progressive expenditure upto 2019-20</b>	<b>Percentage Increase (+)/ Decrease (-)</b>
(₹ in crore)						
<b>B. Capital Account of Social Services-concltd.</b>						
<i>(d) Capital Account of information and Broadcasting-</i>						
4220	Capital Outlay on Information and Publicity	22.06	72.59	40.30	1,12.89	82.68
	<b>Total-(d) Capital Account of Information and Broadcasting</b>	<b>22.06</b>	<b>72.59</b>	<b>40.30</b>	<b>1,12.89</b>	<b>82.68</b>
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	6.03	65.88	2.50	68.38	(-)58.54
	<b>Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>	<b>6.03</b>	<b>65.88</b>	<b>2.50</b>	<b>68.38</b>	<b>(-)58.54</b>
<i>(g) Capital Account of Social Welfare and Nutrition-</i>						
4235	Capital Outlay on Social Security and Welfare	98.20	5,38.84	22.08	5,60.92	(-)77.52
	<b>Total-(g) Capital Account of Social Welfare and Nutrition</b>	<b>98.20</b>	<b>5,38.84</b>	<b>22.08</b>	<b>5,60.92</b>	<b>(-)77.52</b>
<i>(h) Capital Account of Other Social Services-</i>						
4250	Capital Outlay on other Social Services	95.47	11,97.43	1,17.37	13,14.03(a)	22.94
	<b>Total-(h) Capital Account of Other Social Services</b>	<b>95.47</b>	<b>11,97.43</b>	<b>1,17.37</b>	<b>13,14.03(a)</b>	<b>22.94</b>
	<b>Total-B. Capital Account of Social Services</b>	<b>38,04.65</b>	<b>2,43,35.12</b>	<b>32,33.56</b>	<b>2,75,67.91(a)</b>	<b>(-)15.01</b>

(a) Decreased proforma by ₹ 0.77 crore from the closing balance due to retirement of capital/disinvestment.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.**

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES-</b>						
<i>(a) Capital Account of Agriculture and Allied Activities-</i>						
4401	Capital Outlay on Crop Husbandry	2.09	3.71	2.70	6.41	29.19
4402	Capital Outlay on Soil and Water Conservation	..	1.37	..	1.37	..
4403	Capital Outlay on Animal Husbandry	20.00	54.04	5.00	59.04	(-)75.00
4404	Capital Outlay on Dairy Development	..	18.55	..	18.47(a)	..
4405	Capital Outlay on Fisheries	..	3.92	..	3.92	..
4406	Capital Outlay on Forestry and Wild Life	..	1.57	..	1.57	..
4408	Capital Outlay on Food Storage and Warehousing	16,69.51	52,10.48	44,02.31	96,12.79	163.69
4416	Investments in Agricultural Financial Institutions	..	0.53	..	0.53	..
4425	Capital Outlay on Co-operation	1,24.49	7,75.15	67.26	7,89.34(b)	(-)45.97
4435	Capital Outlay on Other Agricultural Programmes	..	(-)2.08	..	(-)2.08(c)	..
<b>Total- (a) Capital Account of Agriculture and Allied Activities</b>		<b>18,16.09</b>	<b>60,67.24</b>	<b>44,77.27</b>	<b>1,04,91.36(d)</b>	<b>146.53</b>
<i>(b) Capital Account of Rural Development</i>						
4515	Capital Outlay on Other Rural Development Programmes	3.86	3.86	28.59	32.45	640.67
<b>Total-(b) Capital Account of Rural Development</b>		<b>3.86</b>	<b>3.86</b>	<b>28.59</b>	<b>32.45</b>	<b>640.67</b>
<i>(d) Capital Account of Irrigation and Flood Control-</i>						
4700	Capital Outlay on Major Irrigation	5,50.88	61,38.00	6,72.91	68,10.91	22.15
4701	Capital Outlay on Medium Irrigation	5,36.71	71,57.09	4,34.34	75,91.43	(-)19.07
4702	Capital Outlay on Minor Irrigation	..	5,50.71	..	5,50.71	..
4711	Capital Outlay on Flood Control Projects	1,86.79	23,46.02	2,93.57	26,39.59	57.17
<b>Total-(d) Capital Account of Irrigation and Flood Control</b>		<b>12,74.38</b>	<b>1,61,91.82</b>	<b>14,00.82</b>	<b>1,75,92.64</b>	<b>9.92</b>

(a) Decreased proforma by ₹ 0.08 crore from the closing balance due to retirement of capital/disinvestment.

(b) Decreased proforma by ₹ 53.07 crore from the closing balance due to retirement of capital/disinvestment.

(c) Minus figure was due to excess of receipt and recovery over expenditure.

(d) Decreased proforma by ₹ 53.15 crore from the closing balance due to retirement of capital/disinvestment.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Expenditure during 2019-20</b>	<b>Progressive expenditure upto 2019-20</b>	<b>Percentage Increase (+)/ Decrease (-)</b>
(₹ in crore)						
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.</b>						
<i>(e) Capital Account of Energy-</i>						
4801	Capital Outlay on Power Projects	55,00.25	2,29,76.38	58,25.00	2,88,01.38	5.90
4810	Capital Outlay on New and Renewable Energy	..	..	4.63	4.63	100.00
<b>Total-(e) Capital Account of Energy</b>		<b>55,00.25</b>	<b>2,29,76.38</b>	<b>58,29.63</b>	<b>2,88,06.01</b>	<b>5.99</b>
<i>(f) Capital Account of Industry and Minerals-</i>						
4851	Capital Outlay on Village and Small Industries	1.90	25.48	13.06	38.45(a)	587.37
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	..	0.03	..	0.03	..
4858	Capital Outlay on Engineering Industries	..	0.41	..	0.41	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	11.95	..	11.95	..
4860	Capital Outlay on Consumer Industries	0.20	45.74	0.14	45.88	(-)30.00
4875	Capital Outlay on Other Industries	..	0.09	..	0.09	..
4885	Other Capital Outlay on Industries and Minerals	0.01	2,89.40	0.01	2,89.41	..
<b>Total-(f) Capital Account of Industry and Minerals</b>		<b>2.11</b>	<b>3,73.10</b>	<b>13.21</b>	<b>3,86.22(a)</b>	<b>526.07</b>
<i>(g) Capital Account of Transport-</i>						
5053	Capital Outlay on Civil Aviation	1,00.43	1,99.66	15.76	2,15.42	(-)84.31
5054	Capital Outlay on Roads and Bridges	16,03.76	1,72,33.34	18,00.07	1,90,33.41	12.24
5055	Capital Outlay on Road Transport	62.61	16,68.72	3.62	16,72.34	(-)94.22
<b>Total-(g) Capital Account of Transport</b>		<b>17,66.80</b>	<b>1,91,01.72</b>	<b>18,19.45</b>	<b>2,09,21.17</b>	<b>2.98</b>

(a) Decreased proforma by ₹ 0.09 crore from the closing balance due to retirement of capital/disinvestment.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.**

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2018-19</b>	<b>Progressive expenditure upto 2018-19</b>	<b>Expenditure during 2019-20</b>	<b>Progressive expenditure upto 2019-20</b>	<b>Percentage Increase (+)/ Decrease (-)</b>
(₹ in crore)						
<b>C. CAPITAL ACCOUNT OF ECONOMIC SERVICES-concl.</b>						
<i>(i) Capital Account of Science Technology and Environment</i>						
5425	Capital Outlay on other Scientific and Environmental Research	..	14.00	11.50	25.50	100.00
	<b>Total-(i) Capital Account of Science Technology and Environment</b>	<b>..</b>	<b>14.00</b>	<b>11.50</b>	<b>25.50</b>	<b>100.00</b>
<i>(j) Capital Account of General Economic Services-</i>						
5452	Capital Outlay on Tourism	24.05	3,53.07	28.85	3,81.92	19.96
5475	Capital Outlay on other General Economic Services	3,99.86	7,06.24	2,36.89	9,43.13	(-)40.76
	<b>Total-(j) Capital Account of General Economic Services</b>	<b>4,23.91</b>	<b>10,59.31</b>	<b>2,65.74</b>	<b>13,25.05</b>	<b>(-)37.31</b>
	<b>Total-C. Capital Account of Economic Services</b>	<b>1,07,87.40</b>	<b>6,57,87.43</b>	<b>1,38,46.21</b>	<b>7,95,80.40(a)</b>	<b>28.36</b>
	<b>Grand Total</b>	<b>1,53,06.60</b>	<b>9,46,16.48</b>	<b>1,76,65.93</b>	<b>11,22,28.40(b)</b>	<b>15.41</b>

(a) Decreased proforma by ₹ 53.24 crore from the closing balance due to retirement of capital/disinvestment.

(b) Decreased proforma by ₹ 54.01 crore from the closing balance due to retirement of capital/disinvestment.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-*contd.*

### Explanatory Notes

1. The details of Government investments in the shares of Statutory Corporations, Government companies, Joint Stock Companies and Co-operative Institutions are given in Statement No. 19.

In 2019-20, the Government invested ₹ 62,29.02 crore, in Government Companies (₹ 61,78.13 crore) and Co-operative Institutions (₹ 50.89 crore). Further, out of investments in Co-operative Institutions ₹ 54.01 crore retired during the year.

The total investments of the Government in the share capital of different concerns at the end of 2017-18, 2018-19 and 2019-20 were ₹ 1,73,74.35 crore and ₹ 3,07,47.91 crore and ₹ 3,69,22.92 crore respectively. The dividend received thereon during the three years was ₹ 7.53 crore (0.04 per cent), ₹ 56.60 crore (0.18 per cent) and ₹ 87.01 crore (0.24 per cent) respectively. Further details are given in Statement No. 19.

2. The Financial results of the irrigation works, for which capital and revenue accounts are kept, are given in Appendix. VIII.

3. The details of incomplete projects in the form of statement of commitments are given in Appendix-IX.

4. The proforma accounts for 2019-20 for five departmentally managed government commercial and quasi-commercial undertakings, the net expenditure of which is shown in the table below, have not been prepared (August, 2020).

Summary of the financial results of the working of these departmentally managed Government undertakings as disclosed by the latest available proforma accounts is given below:-

Sr. No.	Undertaking/Scheme	Major Head under which working expenses are accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss in relation to capital employed
				( ₹ in crore )		
1	Printing and Stationery Department Nationalised Text Book Scheme	4058 -Capital Outlay on Stationery and Printing	2007-08	17.97	(+ ) 1.74	(+ ) 9.68
2	Agriculture Department-					
(i)	Seed Depot Scheme	4401- Capital outlay on Crop Husbandry	1988-89	..(a)	..	..(a)
(ii)	Purchase and Distribution of pesticides	4401- Capital outlay on Crop Husbandry	1986-87	0.01	..	..

(a) Information has not been received from the department (August, 2020).

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**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-*concl.***


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<b>Explanatory Notes</b>						
<b>Sr. No.</b>	<b>Undertaking/Scheme</b>	<b>Major Head under which working expenses are accounted for</b>	<b>Year of Account</b>	<b>Capital employed</b>	<b>Profit(+) or Loss(-)</b>	<b>Percentage of profit or loss in relation to capital employed</b>
				( ₹ in crore )		
3	Food and Supplies Department- Grain Supply Scheme	4408 -Capital Outlay on Food Storage and Warehousing	2016-17	79,55.52	(-)2,15.00	(-)2.70
4	Transport Department- Haryana Roadways	5055 -Capital Outlay on Road Transport	2014-15	11,86.24	(-)5,17.04	(-) 43.59

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## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (1) Statement of Public Debt and Other Liabilities <sup>[1]</sup>

Nature of Borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
<b>A Public Debt</b>					(₹ in crore)		
<b>6003 Internal Debt of the State Government</b>							
Market Loans	11,49,89.59	2,46,76.85	40,00.00	13,56,66.44	2,06,76.85	17.98	62.94
Ways and Means	..	12,61.75	12,61.75	..	..	..	..
Bonds	2,59,50.00	..	..	2,59,50.00	..	..	12.04
Loans from Financial Institutions	30,03.32	1,82,75.07	90,28.82	1,22,49.57	92,46.25	307.87	5.68
Special Securities issued to National Small Savings Fund	1,03,69.51	..	10,04.39	93,65.12	(-)10,04.39	(-)9.69	4.34
Other Loans	6,55.38	1,15.76	2,16.67	5,54.47	(-)1,00.91	(-)15.40	0.26
<b>Total - 6003 Internal Debt of the State Government</b>	<b>15,49,67.80</b>	<b>4,43,29.43</b>	<b>1,55,11.63</b>	<b>18,37,85.60</b>	<b>2,88,17.80</b>	<b>18.60</b>	<b>85.26</b>
<b>6004 Loans and Advances from the Central Government</b>	<b>18,66.94</b>	<b>1,02.39</b>	<b>2,63.88</b>	<b>17,05.45</b>	<b>(-)1,61.49</b>	<b>(-)8.65</b>	<b>0.79</b>
<b>A Total Public Debt</b>	<b>15,68,34.74</b>	<b>4,44,31.82</b>	<b>1,57,75.51</b>	<b>18,54,91.05</b>	<b>2,86,56.31</b>	<b>18.27</b>	<b>86.05</b>

<sup>[1]</sup> Detailed Account is in Statement No. 17 and Statement No. 21.

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-contd.**
**(1) Statement of Public Debt and Other Liabilities <sup>[1]</sup>**

Nature of Borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
<b>B Other liabilities</b>							
(₹ in crore)							
State Provident Fund	1,56,91.94	36,33.64	23,94.65	1,69,30.93	12,38.99	7.90	7.85
Insurance and Pension Fund	23.29	36.49	28.24	31.54	8.25	35.42	0.01
Reserve Funds bearing Interest	30,86.93	19,78.24	1,02.80	49,62.37	18,75.44	60.75	2.30
Reserve Funds not bearing Interest	1,74.05	3,38.91	2,89.01	2,23.95	49.90	28.67	0.10
Deposits bearing Interest	4,03.41	14,27.15	14,08.79	4,21.77	18.36	4.55	0.20
Deposits not bearing Interest	80,01.14	2,76,84.04	2,81,85.15	75,00.03	(-)5,01.11	(-)6.26	3.48
<b>Total other liabilities</b>	<b>2,73,80.76</b>	<b>3,50,98.47</b>	<b>3,24,08.64</b>	<b>3,00,70.59</b>	<b>26,89.83</b>	<b>9.82</b>	<b>13.95</b>
<b>B Total Public Debt and other liabilities</b>	<b>18,42,15.50</b>	<b>7,95,30.29</b>	<b>4,81,84.15</b>	<b>21,55,61.64</b>	<b>3,13,46.14</b>	<b>17.02</b>	<b>100.00</b>

<sup>[1]</sup> Detailed Account is in Statement No. 17 and Statement No. 21.

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**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-*contd.***


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**Explanatory Notes****1 Amortisation arrangements**

The State Government has made amortisation arrangements for the repayment of the following loans :-

Sr. No.	Name of Sinking Fund	Balance on 1 April 2019	Additions during the year	Withdrawals during the year	Balance on 31 March 2020
1	Loans received for Bhakra Nangal Project by the Composite State of Punjab	0.22	..	..	0.22
2	Loans received out of consolidated open market borrowings of the Government of India	1.91	..	..	1.91
3	Amortisation of Market Loans	19,24.04	1,57.89	..	20,81.93
<b>Total</b>		<b>19,26.17</b>	<b>1,57.89</b>	<b>..</b>	<b>20,84.06</b>

Out of total balances of ₹ 20,84.06 crore in the Sinking Funds, ₹ 20,81.93 crore were invested in Securities of the Government of India.

- 2. Loans from Small Saving Fund** – Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loan received during 2019-20 was Nil and ₹ 10,04.39 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 93,65.12 crore which was 4.34 *per cent* of the total Public Debt and other liabilities of the State Government as on 31 March 2020.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-*contd.*

### 3. Internal Debt of the State Government-

The transactions relating to loans raised in the open market, the loans received from the Reserve Bank of India, the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, the National Co-operative Development Corporation, General Insurance Corporation of India etc. are recorded under this head.

Seventeen Market loans of ₹ 2,46,76.85 crore (₹ 16,80.00 crore carrying 7.12 per cent, ₹ 10,00.00 crore carrying 6.96 per cent and ₹ 5,00.00 crore carrying 7.03 per cent interest redeemable in the year 2040 ; ₹ 10,00.00 crore carrying 8.06 per cent and ₹ 10,00.00 Crore carrying 8.18 per cent interest redeemable in the year 2037 ; ₹ 10,01.00 crore carrying 7.29 per cent interest redeemable in the year 2034 ; ₹ 20,00.00 crore carrying 7.33 per cent interest redeemable in the year 2031 ; ₹ 14,56.00 crore carrying 7.08 per cent, ₹ 15,00.00 crore carrying 7.17 per cent interest, ₹ 15,00.00 crore carrying 7.19 per cent and ₹ 5,00.00 crore carrying 6.90 per cent interest redeemable in the year 2030 and ₹ 10,00.00 crore carrying 7.26 per cent, ₹ 10,39.85 crore carrying 7.24 per cent, ₹ 15,00.00 crore carrying 7.13 per cent, ₹ 50,00.00 crore carrying 7.17 per cent, ₹ 10,00.00 crore carrying 7.06 per cent and ₹ 20,00.00 crore carrying 7.18 per cent interest redeemable in the year 2029) were raised by the Government during the year. The whole amount was realised in cash. The total payment against the matured loan during the period from 1967-68 to 2019-2020 was ₹ 1,41,78.49 crore. The outstanding liability against matured loan was ₹ 2.26 crore.

The particulars of outstanding market loans are given in Annexure to Statement No. 17. The loans from the Reserve Bank of India represent adjustment relating to the shortfall from the agreed minimum cash balance and borrowing purely of temporary character, viz. ordinary and special ways and means advances and overdraft from the Bank. The particulars of the transactions are given in the explanatory notes below Annexure to Loans and Advances from the Central Government- Details of the loans and advances taken from the Government of India are given in Statement No. 17.

Amount met from revenue during 2018-19 and 2019-20 as interest charges are shown below :-

	2019-20	2018-19	Net increase(+) or decrease(-)
	( ₹ in crore)		
<b>Gross debt and other obligations at the end of the year</b>	<b>21,55,61.64</b>	<b>18,42,15.50</b>	<b>3,13,46.14</b>
(i) Interest paid by the Government -			
(a) On Public Debt and Small Savings, Provident Funds	1,52,35.86	1,32,82.37	19,53.49
(b) On other obligations	3,52.15	2,69.09	83.06
<b>Total</b>	<b>1,55,88.01</b>	<b>1,35,51.46</b>	<b>20,36.55</b>
(ii) Deduct			
Interest received on loans and advances given by the Govt.	3,97.62	7,19.58	(-) 3,21.96
Interest realised on investment of cash balances	76.54	91.54	(-)15.00
<b>(iii) Net amount of interest charges</b>	<b>1,51,13.85</b>	<b>1,27,40.34</b>	<b>23,73.51</b>

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**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-concl'd.**


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	2019-20	2018-19	Net increase(+) or decrease(-)
	( ₹ in crore)		
(iv) Percentage of Gross interest item (i) to total revenue receipts	22.97	20.57	2.40
(v) Percentage of Net interest item (iii) to total revenue receipts	22.27	19.34	2.93
(B) Appropriation for reduction or avoidance of debt			
(i) Contribution to Saving Funds	..	..	..
(ii) Other appropriation	..	..	..

In addition, there were adjustment of interest charges of ₹ 14,20.26 crore on account of interest received from departmental commercial undertakings and ₹ 80.31 crore on account of premium on market loans and ₹ 0.13 crore other interest receipt.

The Government also received during the year ₹ 87.01 crore as dividend on investments in Public Sector Undertakings and other investments.

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

**Section: 1- Summary of Loans and Advances: Loanee group-wise.**

<b>Loanee Group</b>	<b>Balance on 1 April 2019</b>	<b>Disbursements during the year</b>	<b>Repayments during the year</b>	<b>Written-off of irrecoverable Loans and Advances</b>	<b>Balance on 31 March 2020</b>	<b>Net increase/ decrease during the year (2-6)</b>	<b>Interest payment in arrears</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
(₹ in crore)							
Education, Sports, Art and Culture	0.04	..	..	..	0.04	..	..
Water Supply, Sanitation, Housing and Urban Development	8,00.22	..	0.02	..	8,00.20	(-)0.02	..
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.44	..	..	..	0.44	..	..
Social Welfare and Nutrition	1.45	..	..	..	1.45	..	..
Other Social Services	0.59	..	0.03	..	0.56	(-)0.03	..
Agriculture & Allied Activities	10,44.89	2,63.96	31.36	..	12,77.49	2,32.60	..
Rural Development	13.98	0.15	0.14	..	13.99	0.01	..
Irrigation and Flood Control	1,76.31	..	..	..	1,76.31	..	..
Energy	64,71.22	1,60.63	52,82.76*	..	13,49.09	(-)51,22.13	..
Industry and Minerals	28,75.76	8,15.64	9.70	..	36,81.70	8,05.94	..
Transport	0.01	..	..	..	0.01	..	..
General Financial and Trading Institutions	12.66	..	..	..	12.66	..	..
Government Servants	76.11	68.87	68.62	..	76.36	0.25	..
<b>Total – Loan and Advances</b>	<b>1,14,73.68</b>	<b>13,09.25</b>	<b>53,92.63</b>	..	<b>73,90.30</b>	<b>(-)40,83.38</b>	..

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

<b>SL. No.</b>	<b>Loanee Entity</b>	<b>Year of Sanction</b>	<b>Sanction Order No.</b>	<b>Amount (₹ in crore)</b>	<b>Rate of Interest</b>
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No information available.

\* ₹51,90.00 crore UDAY Bond loans has been converted into equity under Power Companies by State Government during the year.

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**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-*contd.***


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**Section: 2- Summary of Loans and Advances: Sector-wise.**

Sector	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2020	Net increase/ decrease during the year (2-6)	Interest payment in arrears
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
(₹ in crore)							
General Services	..	..	..	..	..	..	..
Social Services	8,02.74	..	0.05	..	8,02.69	(-)0.05	..
Economic Services	1,05,94.83	12,40.38	53,23.96	..	65,11.25	(-)40,83.58	..
Government Servants	76.11	68.87	68.62	..	76.36	0.25	..
<b>Total</b>	<b>1,14,73.68</b>	<b>13,09.25</b>	<b>53,92.63</b>	..	<b>73,90.30</b>	<b>(-)40,83.38</b>	..

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Note: For details, refer Section 1 of Statement No. 18-Detailed Statement of Loans and Advances given by the Government.

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**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-*concl.***


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**Section: 3- Summary of re-payment in arrears from Loanee entities.**

Loanee-Entity	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2020
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Middle Income Group Housing Scheme	0.27	..	0.27	1990-91	4.60
Low Income Group Housing Scheme	1.07	..	1.07	1990-91	27.59
Rural Housing Scheme	0.92	..	0.92	1990-91	23.08
<b>Total</b>	<b>2.26</b>	<b>..</b>	<b>2.26</b>	<b>..</b>	<b>55.27</b>

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Note: For details, refer Section 2 of Statement No. 18- Detailed Statement of Loans and Advances given by the Government.

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investments in the share capital and debentures of different concerns for 2018-19 and 2019-20

Name of the Concern	2019-20			2018-19		
	Number of concerns	Investments at the end of the year	Dividend/ interest received during the year	Number of concerns	Investments at the end of the year	Dividend/ interest received during the year
					(₹ in crore)	
<b>I. Statutory Corporations</b>	2	2,04.93	3.52	2	2,04.93	2.15
<b>II. Rural Banks</b>	4	0.53	..	4	0.53	..
<b>III. Government Companies</b>	31	3,58,83.69	83.41	31	2,97,05.56	53.60
<b>IV. Other Joint Stock Companies and Partnerships</b>	31	1.75	..	31	1.75	..
<b>V. Co-operative Institutions and Local Bodies</b>	42	8,32.02*	0.08	42	8,35.14	0.85
<b>Total</b>	<b>110</b>	<b>3,69,22.92</b>	<b>87.01</b>	<b>110</b>	<b>3,07,47.91</b>	<b>56.60</b>

\* Investment of ₹ 54.01 crore retired during the year.

### 9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

#### Sector-wise details of Guarantees

Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed during the year	Outstanding at the beginning of 2019-20	Additions during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2019-20	Guarantee Commission or Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
(₹ in crore)										
Power (25)	46,27.42	32,21.26	14,06.16	9,44.78	..	..	36,82.64	28.00	28.00	..
Cooperative (1)	6,29.35	6,29.35	..	2,00.40	..	..	4,28.95	4.21	..	..
Urban Development and Housing (17)	1,36,89.29	1,07,74.29	29,15.00	5,55.93	..	..	1,31,33.36	72.62	70.27	..
Other Infrastructure (15)	36,14.43	35,94.97	19.46	1,21.75	..	..	34,92.68	25.97	0.47	..
<b>Total (58)</b>	<b>2,25,60.49</b>	<b>1,82,19.87</b>	<b>43,40.62</b>	<b>18,22.86</b>	<b>..</b>	<b>..</b>	<b>2,07,37.63</b>	<b>1,30.80</b>	<b>98.74</b>	<b>..</b>

Note: (i) Data Source: State Government, Finance Department.

**10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

Name/Category of the Grantees	Total Funds Released as Grants-in-aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No. 2		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
	(₹ in crore)					
<b>1 Panchayati Raj Institutions</b>						
(i) Zilla Parishads	19,99.62	10,98.50	30,98.12	19,03.59	10,87.27	29,90.86
(ii) Panchayat Samities	..	..	..	..	..	..
(iii) Gram Panchayats	..	..	..	..	..	..
<b>2 Urban Local Bodies</b>						
(i) Municipal Corporations	..	..	..	..	..	..
(ii) Municipalities/ Municipal Councils	11,95.01	10,84.45	22,79.46	6,49.83	7,37.11	13,86.94
(iii) Others	..	..	..	..	..	..
<b>3 Public Sector Undertakings</b>						
(i) Government Companies	..	..	..	..	..	..
(ii) Statutory Corporations	13,29.84	4,15.24	17,45.08	16.00	..	16.00
<b>4 Autonomous Bodies</b>						
(i) Universities	21,28.95	3,67.69	24,96.64	1,49.99	23.38	1,73.37
(ii) Development Authorities	6,50.83	1,62.05	8,12.88	1,20.00	36.00	1,56.00
(iii) Cooperative Institutions	..	..	..	..	..	..
(iv) Others	8,18.32	86.85	9,05.17	1,40.11	..	1,40.11
<b>Total</b>	<b>81,22.57</b>	<b>32,14.78</b>	<b>1,13,37.35</b>	<b>29,79.52</b>	<b>18,83.76</b>	<b>48,63.28</b>

**10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT-*concl*d.**

Name/Category of the Grantee	Grants-in-aid in kind	Value of Grants-in-aid in Kind being Capital Assets in Nature
1	2	3
(i) Other Bodies		(₹ in crore) 50.06
<b>Total</b>		<b>50.06</b> ..

### 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actual					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	1,57,88.94	6,90,59.27	8,48,48.21	1,37,35.87	6,34,19.67	7,71,55.54
Expenditure Heads (Capital Account)	1,24.21	1,75,41.72	1,76,65.93	1,38.58	1,51,68.02	1,53,06.60
Disbursement under Public Debt (a)	1,57,75.51	..	1,57,75.51	1,71,83.87	..	1,71,83.87
Loans and Advances (a)	..	13,09.25	13,09.25	..	7,55.64	7,55.64
Appropriation to Contingency Fund	..	..	..	..	..	..
<b>Total</b>	<b>3,16,88.66</b>	<b>8,79,10.24</b>	<b>11,95,98.90</b>	<b>3,10,58.32</b>	<b>7,93,43.33</b>	<b>11,04,01.65</b>

(a) The figures have been arrived as follows:-

#### E. Public Debt

Internal Debt of the State Government	1,55,11.63	..	1,55,11.63	1,69,84.71	..	1,69,84.71
Loans and Advances from the Central Government	2,63.88	..	2,63.88	1,99.16	..	1,99.16
<b>Total Public Debt</b>	<b>1,57,75.51</b>	<b>..</b>	<b>1,57,75.51</b>	<b>1,71,83.87</b>	<b>..</b>	<b>1,71,83.87</b>

#### F. Loans and Advances\*

Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	..	..	..	..	..
Loans for Economic Services	..	12,40.38	12,40.38	..	7,00.83	7,00.83
Loans to Government Servants etc.	..	68.87	68.87	..	54.81	54.81
<b>Total Loans and Advances</b>	<b>..</b>	<b>13,09.25</b>	<b>13,09.25</b>	<b>..</b>	<b>7,55.64</b>	<b>7,55.64</b>

\*A more detailed account is given in Statement No. 18 in Volume-II.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2019-20 and 2018-19 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	26.50	73.50
2018-19	28.13	71.87

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**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**


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Particulars	On 1 April 2019	During the Year 2019-20	On 31 March 2020
		(₹ in crore)	
<b>Capital and Other Expenditure</b>			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	44,93.93	5,86.16	50,80.09
Education, Sports, Art and Culture	23,08.49	3,88.28	26,96.77
Health and Family Welfare	15,20.04	5,10.17	20,30.21
Water Supply, Sanitation, Housing and Urban Development	1,86,31.85	21,52.86	2,07,84.71
Information and Broadcasting	72.59	40.30	1,12.89
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	65.88	2.50	68.38
Social Welfare and Nutrition	5,38.84	22.08	5,60.92
Other Social Services	11,97.43	1,17.37	13,14.03 (a)
Agriculture and Allied Activities	60,67.24	44,77.27	1,04,91.36 (b)
Rural Development	3.86	28.59	32.45
Irrigation and Flood Control	1,61,91.82	14,00.82	1,75,92.64
Energy	2,29,76.38	58,29.63	2,88,06.01
Industry and Minerals	3,73.10	13.21	3,86.22 (c)
Transport	1,91,01.72	18,19.45	2,09,21.17
Other Scientific and Environment Research	14.00	11.50	25.50
General Economic Services	10,59.31	2,65.74	13,25.05
<b>TOTAL - Capital Expenditure</b>	<b>9,46,16.48</b>	<b>1,76,65.93</b>	<b>11,22,28.40 (d)</b>

(a) Decreased proforma by ₹ 0.77 crore due to retirement of Capital/Disinvestment .

(b) Decreased proforma by ₹ 53.15 crore due to retirement of Capital/Disinvestment.

(c) Decreased proforma by ₹ 0.09 crore due to retirement of Capital/Disinvestment.

(d) Decreased proforma by ₹ 54.01 crore due to retirement of Capital/Disinvestment.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT-contd.**

Particulars	On 1 April 2019	During the Year 2019-20	On 31 March 2020
		(₹ in crore)	
<b>Loans and Advances</b>			
<b>Loans and Advances for various Services -</b>			
Education, Sports, Art and Culture	0.04	..	0.04
Water Supply, Sanitation, Housing and Urban Development	8,00.22	(-)0.02	8,00.20
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.44	..	0.44
Social Welfare and Nutrition	1.45	..	1.45
Other Social Services	0.59	(-)0.03	0.56
Agriculture and Allied Activities	10,44.89	2,32.60	12,77.49
Rural Development	13.98	0.01	13.99
Irrigation and Flood Control	1,76.31	..	1,76.31
Energy	64,71.22	(-)51,22.13	13,49.09
Industry and Minerals	28,75.76	8,05.94	36,81.70
Transport	0.01	..	0.01
General Economic Services	12.66	..	12.66
Loans to Government Servants	76.11	0.25	76.36
<b>TOTAL - Loans and Advances</b>	<b>1,14,73.68</b>	<b>(-)40,83.38</b>	<b>73,90.30</b>
<b>Appropriation to Contingency Fund</b>	<b>2,00.00</b>	<b>..</b>	<b>2,00.00</b>
<b>TOTAL - Capital and Other Expenditure</b>	<b>10,62,90.16</b>	<b>1,35,82.55</b>	<b>11,98,18.70 (a)</b>
Deduct			
<b>Contribution from Miscellaneous Capital Receipts</b>	2,28.15	54.01	2,82.16
<b>Net Capital and Other Expenditure</b>	<b>10,60,62.01</b>	<b>1,35,28.54</b>	<b>11,95,36.54 (a)</b>

(a) Decreased proforma by ₹ 54.01 crore due to retirement of Capital/disinvestment.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT-concl.**

Particulars	On 1 April 2019	During the Year 2019-20	On 31 March 2020
	(₹ in crore)		
<b>PRINCIPAL SOURCES OF FUNDS</b>			
Revenue Surplus (+)/ Deficit (-) for 2018-19	(-)7,84,44.65	(-)1,69,90.08	(-)9,54,34.73
(a)	(-)2,28.15	..	(-)2,82.16
<b>Debt -</b>			
Internal Debt of the State Government	15,49,67.80	2,88,17.80	18,37,85.60
Loans and Advances from the Central Government	18,66.94	(-)1,61.49	17,05.45
Small Savings, Provident Fund etc.	1,57,15.23	12,47.23	1,69,62.46
<b>Total</b>	<b>17,25,49.97</b>	<b>2,99,03.54</b>	<b>20,24,53.51</b>
<b>Other Obligations</b>			
Contingency Fund	2,00.00	..	2,00.00
Deposits and Advance	84,03.81	(-)4,82.75	79,21.06
Contributions from Development funds, Reserve funds etc.	63,15.60	21,78.75	84,94.35
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)61.14	(-)12.30	(-)73.44
Remittances	3,27.48	(-)53.74	2,73.74
<b>TOTAL-Other Obligations</b>	<b>1,51,85.75</b>	<b>16,29.96</b>	<b>1,68,15.71</b>
<b>TOTAL-Debt and Other Obligations</b>	<b>18,77,35.72</b>	<b>3,15,33.50</b>	<b>21,92,69.22</b>
Deduct -Cash Balance	(-)7,94.56	(-)8,49.83	(-)16,44.39
Deduct-Investments	37,76.20	18,64.71	56,40.91
Add- Amount closed to Government Account during 2019-20	19.27	..	19.27
<b>Net Provision of funds</b>	<b>10,60,62.01</b>	<b>1,35,28.54</b>	<b>11,95,36.54</b> (b)

(a) Amounts in this line have been included to balance the Statement.

(b) Differs from ₹ 11,95,90.55 crore (₹ 10,60,62.01 crore plus ₹ 1,35,28.54 crore) by ₹ 54.01 crore (adjustment of retirement/disinvestment)

<b>13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT</b>			
<b>A. The following is a summary of the balances as on 31 March 2020</b>			
<b>Debit balances</b>	<b>Sector of the General Account</b>	<b>Name of the Account</b>	<b>Credit balances</b>
( ₹ in crore)			( ₹ in crore)
		<b>CONSOLIDATED FUND</b>	
20,78,82.40	A to D,G and part of sector L	Government Account	..
..	E	Public Debt	18,54,91.05
73,90.30	F	Loans and Advances	..
		<b>CONTINGENCY FUND</b>	
..		Contingency Fund -	2,00.00
		<b>PUBLIC ACCOUNT</b>	
..	I	Small Savings, Provident Funds etc. Provident funds Other Accounts	1,69,62.46
..	J	Reserve Funds (a) Reserve Funds bearing interest - Gross Balance	49,62.36
..		(b) Reserve Funds not bearing interest - Gross Balance	35,31.99
33,08.04		Investments in ear marked Funds	

<b>13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-<i>contd.</i></b>			
<b>A. The following is a summary of the balances as on 31 March 2020</b>			
<b>Debit balances</b>	<b>Sector of the General Account</b>	<b>Name of the Account</b>	<b>Credit balances</b>
( ₹ in crore)			( ₹ in crore)
		<b>PUBLIC ACCOUNT -<i>concl.</i></b>	
	K	Deposits and Advances	
..		(a) Deposits bearing interest	4,21.76
..		(b) Deposits not bearing interest	75,00.04
0.74		(c) Advances	..
	L	Suspense and Miscellaneous	
70.49		Suspense	..
2.89		Other Items	..
23,32.87		Investments	..
0.06		Account with Government of Foreign Countries	..
	M	Remittances	
..		Money order and Other Remittances	2,73.74
		Inter Government Adjustment Accounts	
(-)16,44.39	N	Cash Balance (Closing)	
<b>21,93,43.40</b>		<b>Total</b>	<b>21,93,43.40</b>

Note: As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote under Annexure to Statement 2 at page 7 may please be referred to for details.

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**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*contd.***


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**EXPLANATORY NOTES**

1. The significance of the head "Government Account" is explained below :-

Under the system of book-keeping followed in the Government accounts, the accounts booked under revenue, capital and other transactions of the Government the balances of which are not carried forward from year to year are closed to single head called "Government Account". The balances under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund the closing cash balance at the end of the year may be worked out and proved.

The Government Account 2019-20 given below will show how the net amount at the end of year has been arrived at:-

<b>Debit</b>	<b>Details</b>	<b>Credit</b>
( ₹ in crore )		( ₹ in crore )
17,32,80.40	A - Balance at the debit of Government Account on 1 April 2019	
..	B - Revenue Receipts	6,78,58.13
8,48,48.21	C - Expenditure on Revenue Account	..
1,76,65.93	D- Expenditure on Capital Account	..
..	E- Receipt on Capital Account	54.01
..	F - Miscellaneous Government Account	..
..	G - Balance at the debit of Government Account on 31 March 2020	20,78,82.40
<b>27,57,94.54</b>	<b>Total</b>	<b>27,57,94.54</b>

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**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*concl.***

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2. The Other headings in this summary take into account the balances under all account heads in the Government books for which the Government has liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Haryana as these do not take into account all the physical assets of the State, such as Lands, Buildings, Communications, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by the Government.

3. A summary of receipts, disbursements and balances under heads of account relating to, Contingency Fund and Public Account is given in Statement No. 21. In a number of cases there are un-reconciled differences in the closing balances as reported in Statement No. 21 and those shown in the separate registers or other records maintained in the Accounts Office/Departmental offices for the purpose. Steps are being taken for collection of required details and documents to settle the discrepancies as soon as possible.

4. The balances are communicated to the concerned officers every year for acceptance thereof. In a number of cases such acceptances have not been received. In many cases, the delay extends over several years. Some instances where verification and acceptance of balances involving large amounts have been delayed are given in Appendix-VII.

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**NOTES TO ACCOUNTS**

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**1. Summary of Significant Accounting Policies****(i) Entity and Accounting Period**

The Finance Accounts 2019-20 present the transactions of the Government of Haryana for the period 1 April, 2019 to 31 March, 2020. The accounts of receipts and expenditure of the Government of Haryana have been compiled based on the initial accounts rendered by the 24 Treasuries, 116 Public Works Divisions, 86 Irrigation Divisions, 41 Forest Divisions and Advices of the Reserve Bank of India. The rendition of accounts by the accounts rendering units is satisfactory and no accounts have been excluded at the end of the year.

**(ii) Basis of Accounting**

With the exception of some Periodical Adjustments and Book Adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the current year. Physical Assets and Financial Assets such as Government investments etc. are shown at historical cost i.e. the value at the year of acquisition/purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life have not been expensed or recognized.

Liabilities on retirement benefits disbursed during the accounting period have been shown in the accounts, but the pension liability of the Government i.e. the liability towards payment of retirement benefits for the past service of its employees is not included in the accounts.

**(iii) Currency in which Accounts are kept**

The accounts of the Government of Haryana are maintained in Indian Rupees.

**(iv) Form of Accounts**

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept, but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

**(v) Classification under Revenue and Capital**

Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a

material and permanent character or reducing recurring liabilities. There is no error of classification between Revenue and Capital Expenditure.

#### **(vi) Accounting Standards**

Government of India notified three Accounting Standards (IGASs) viz. (i) Guarantees given by Government: Disclosure Requirements (ii) Accounting Classification of Grants-in Aid (iii) Loans and Advances made by the Government. Accounting Standard IGAS-1 and IGAS-2 has been complied with while IGAS-3 has not been complied with as information regarding recovery of Loans/Interest in arrears from the Loanee Entities etc. has not be provided.

## **2. Quality of Accounts**

### **(i) Goods and Services Tax**

During the year 2019-20, the State's GST collection was ₹18,872.95 crore as compared to ₹18,612.72 crore in 2018-19, registering an increase of ₹260.23 crore (1.40 *per cent*). This includes Advance Apportionment of IGST amounting to ₹627.94 crore. In addition, the State received ₹2,018.07 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax while no such share was received under Integrated Goods and Services Tax respectively as per the recommendations of the Fourteenth Finance commission. The total receipts under GST were ₹20,891.02 crore. The state received compensation of ₹5,453.43 crore on account of loss of revenue arising out of implementation of GST during 2019-20.

### **(ii) Other Receipts and Other Expenditure under Minor Head-800**

Minor Head 800-Other Receipts/ Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged since it renders the accounts opaque. During the year, expenditure of ₹10,501.79 crore under various Revenue and Capital Major Heads, constituting about 10.24 *per cent* of total expenditure of ₹1,02,514.14 crore was booked under Minor Head 800-Other Expenditure, below the concerned Major Heads. Instances where a substantial proportion (60 *per cent* or more) of the expenditure were classified under Minor Head 800-Other Expenditure are given in **Annexure-B**. This was also pointed out at the time of Scrutiny of Budget documents 2019-20 and again during Entry and Exit Conference. Even special meetings were also held with State Authorities to avoid substantial bookings under Minor head 800.

**(iii) Unadjusted Abstract Contingent (AC) Bills**

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

The details of AC bills, under objection, pending adjustment, as on 31 March, 2020 is as under:

Year	Number of pending DC Bills	Amount (₹ in crore)
Up to 2017-18	3	1.36
2018-19	90	17.66
2019-20	552	667.66
<b>Total</b>	<b>645</b>	<b>686.68</b>

\* Figures updated up to 30 June 2020.

97.17 *per cent* amount of pending DC bills as on 31 March 2020 pertains to four departments viz. Food and Civil Supply Department (68.20 *per cent* – 8 DC Bills of ₹468.30 crore), Transport Department (18.89 *per cent* – 218 DC Bills of ₹129.72 crore), Health Department (6.67 *per cent* – 10 DC Bills of ₹45.78 crore) and General Education Department (3.41 *per cent* – 305 DC Bills of ₹23.45 crore).

**(iv) Transfer of Funds to Personal Deposit Accounts**

Under Para 12.16 and 12.17 of Punjab Financial Rules Volume I (as applicable to Haryana State), the State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of funds from the Consolidated Fund or otherwise with the approval of Principal Accountant General. Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the concerned service Major Heads without any actual cash flow. PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. The number of PD accounts opened by transfer from the Consolidated Fund as on 31 March 2020 were two only. Further, under Rule 12.7 of Rules *ibid*, the PD accounts which have been opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than three complete account years should be closed and balance lying in such accounts should be credited to Government accounts.

The status of PD accounts remained open as on 31 March 2020, as per broadsheet of PD accounts is given below:

PD Account opened from	Opening Balance		Addition during the year		Closed during the year		Closing Balance	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)
Consolidated Fund	1	1,018.44	1	107.94	..	814.66*	2	311.72
Other than Consolidated Fund	142	308.46	10	28.65	..	37.94*	152**	299.17
<b>Total</b>	<b>143</b>	<b>1,326.90</b>	<b>11</b>	<b>136.59</b>	<b>..</b>	<b>852.60*</b>	<b>154</b>	<b>610.89</b>

\*No PD account was closed during the year. The amount represents transactions of Minus Memoranda appearing in the Operative PD accounts during the year.

\*\*15 PD accounts involving ₹19.38 crore are inoperative (5 containing ₹0.35 crore for more than three years, 6 involving ₹0.62 crore for more than two year and 4 having ₹18.41 crore for more than one year).

Age-wise analysis of unspent balances under PD accounts is as under:

- There has been net decrease of ₹716.01 crore during the year 2019-20 under 32 PD accounts.
- An amount of ₹52.36 crore is lying unspent for less than one year.
- An amount of ₹336.01 crore is lying unspent for more than one year and less than two years.
- An amount of ₹40.99 crore is lying unspent for more than two years and less than three years.
- An amount of ₹181.53 crore is lying unspent for more than three years.

Five number PD accounts which are inoperative for more than three years have not been closed by the State Government in deviation of the rules.

**(v) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E)**

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile the figures of Receipts and Expenditure recorded in their books every month with the figures accounted for by the Principal Accountant General (A&E). Such reconciliations of both receipts and expenditure figures under the Consolidated Fund have been completed cent *per cent*. Reconciliation of Receipts covered under Cyber Treasuries has been done.

**(vi) Cash Balance of the State**

The Cash Balance of the State Government upto 2019-20 as per Accounts of the Principal Accountant General (A&E) was ₹1644.93 crore while the same was reported as ₹1667.08 crore by the Reserve Bank of India. As such, there was an unreconciled difference of ₹22.15 crore upto the year 2019-20. This is mainly due to incorrect reporting of transactions by Agency Banks to the Reserve Bank of India and all efforts are being made to reconcile the Cash Balance with RBI.

The differential Cash balance from 2013-14 onwards is given in the table below:

(₹ in crore)

Year	Cash Balance as per Accounts	Cash Balance as per RBI	Difference
Up to 2013-14	0.57	3.04	2.47
2014-15	0.01	..	(-) 0.01
2015-16	..	..	..
2016-17	..	..	..
2017-18	..	..	..
2018-19	..	0.88	0.88
2019-20	76.21	95.02	18.81
<b>Total</b>	<b>76.79</b>	<b>98.94</b>	<b>22.15</b>

An amount of ₹0.50 crore pertaining to the period prior to October 1987 was written off by the State Government of Haryana. An amount of ₹7.22 crore (Debit) and ₹7.95 crore (Credit) pertaining to the year 2018-19 was reconciled and adjusted during 2019-20 due to reconciliation efforts made by the office of Pr. Accountant General (A&E) Haryana.

No penal interest claims were credited during the year to the State's Account by the RBI/Banks although claims amounting to ₹4.57 crore for the period from 2016-17 to 2018-19 were worked out and processed to be raised against the agency banks. A para titled "Penal Interest Claim amounting to ₹4.57 crore on Delayed Clearance of Govt. Receipt and Payments" was also taken while inspecting RBI's Regional office at Chandigarh for the year 2018-19. However, it was stated by RBI authorities that the transaction level data (including actual date of transaction, date of reporting to RBI etc.) is reported by the banks directly to the treasury offices, instances or data of quantum of delay etc. is not available with RBI. RBI gets only the consolidated reports from the agency banks

for State Government Transactions and thus, is not in position to ascertain the delays or authenticate the penal interest claims received from the State Governments.

Following major discrepancies were noticed during inspection of RBI:

**A) Non-settlement of discrepant items**

As per records of the office of the Principal Accountant General (A&E), Haryana, the cash balance of the State Government with Reserve Bank of India upto February 2020 was ₹732.65 crore (Credit) whereas as per RBI records it was ₹279.74 crore (Debit). Thus, there was a difference of ₹452.91 crore (involving 332 discrepant items) between the two which was yet to be settled.

**B) Non settlement of Penal Interest claims of ₹7.11 crore**

The Penal Interest claims amounting to ₹7.11 crore have not been settled by Agency Banks/ RBI. The details are as under:

S. No.	Details of Penal Interest	Amount (₹ in crore)
1	Penal interest claims on account of delayed remittances/Wrong payment	4.57
2	Penal interest for amount wrongly debited to Haryana Government instead of Punjab Government	1.27
3	Penal interest claims on account of reversal of wrong payment debited to Haryana Government	1.27
	<b>Total</b>	<b>7.11</b>

**C) Non-settlement of claim raised by Director General, Treasury and Accounts, Haryana by State Bank of India**

Director General, Treasury and Accounts, Haryana has raised a claim of ₹1.15 crore on account of interest for the delayed period for making wrong payment in 2015-16 by State Bank of India. The same has not been settled by SBI so far.

**(vii) Utilisation Certificates Awaited**

Rule 8.14 of the Punjab Financial Rules, Volume-I (as applicable to Haryana State) prescribes that, where grants are sanctioned for specific purposes, the departmental officers concerned should furnish Utilisation Certificates (UCs) to the Principal Accountant General (A&E), within the stipulated period. UCs outstanding beyond the specified periods indicate absence of assurance on utilization of

the grants for intended purposes and the expenditure shown in the accounts to that extent cannot be treated as final.

The status of outstanding UCs as per the records of the Principal Accountant General (A&E) is given below:

Year (*)	Number of Utilization Certificates awaited	Amount (₹ in crore)
Up to 2017-18	860	3,852.15
2018-19	511	2,184.13
2019-20	633	4,561.30
<b>Total</b>	<b>2,004</b>	<b>10,597.58</b>

\* Figures updated up to 31 August 2020. The year mentioned above relates to “Due year” i. e., after 12 months of actual drawl.

91.06 *per cent* amount of pending UCs as on 31 March, 2020 pertains to four departments viz. Urban Development Department (49.74 *per cent*– 625 UCs amounting to ₹5,271.20 crore), Rural Development Department (32.98 *per cent* - 933 UCs amounting to ₹3,495.22 crore), Health Department (5.86 *per cent* – 42 UCs amounting to ₹620.50 crore) and General Education Department (2.48 *per cent* – 70 UCs amounting to ₹263.26 crore).

### 3. Other Items

#### (i) Defined Contribution Pension Scheme (DCPS)

The expenditure during the financial year 2019-20 on “Pension and other Retirement Benefits” to State Government employees recruited on or before 31 December 2005 was ₹8,138.74 crore (9.59 *per cent* of the total Revenue Expenditure of ₹84,848.21 crore). State Government employees recruited on or after 1 January 2006 are eligible for the new pension scheme called “Defined Contribution Pension Scheme” (DCPS).

In terms of the Scheme, the employee contributes ten *per cent* of basic pay and dearness allowances, which is matched by the State Government and the entire amount is transferred to the Designated Fund Manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution, over the years, has not been estimated.

During the year 2019-20 against the total employees' contribution of ₹717.91 crore, the State Government contributed only ₹694.20 crore. Thus, the State Government did not discharge its statutory liability as it failed to contribute ₹23.71 crore as Government's matching share under DCPS. Thus, short contribution of ₹23.71 crore towards DCPS has understated the Revenue Expenditure to this extent. Further, out of the total amount of ₹1,412.11 crore under DCPS up to 31 March 2020, the State Government has transferred only ₹1,407.78 crore to National Securities

Depository Limited (NSDL) for further investment as per provision of DCPS and an amount of ₹4.33 crore is yet to be transferred to the designated Fund Manager for the year 2019-20.

As on 31 March 2020, ₹56.60 crore (short contribution of ₹23.71 crore *plus* non-transfer of ₹32.89 crore as per Statement-21) was outstanding to be transferred to the NSDL. The short transfer of ₹23.71 crore has resulted in understatement of Revenue/Fiscal deficit to the same extent (The Fiscal deficit- as per accounts is ₹305,18.62 crore). NSDL has confirmed deposit of ₹1,410.91 crore.

The State Government was approached to reconcile the difference between the amount deposited by the State Government and that acknowledged by the NSDL.

### **(ii) Loans and Advances**

The information on Loans and Advances depicted in Statements 7 and 18 has been collected from State Government departments who are responsible for maintaining such accounts. Total Loans and Advances given by the State Government were ₹7,390.30 crore at the end of 2019-20. Of these, Loans and Advances to Government Corporations/ Companies, non-Government Institutes and Local Bodies amounted to ₹7,313.94 crore. The State Government has given Loan and Advances to five Public Sector Undertakings amounting to ₹420.63 crore (₹100.00 crore to Haryana State Agriculture Marketing Board, ₹60.00 crore to HARCO Bank, ₹100.00 crore to Haryana State Cooperative Agriculture and Rural Development Bank and ₹160.63 crore to two Power Companies) during the year 2019-20. The recovery of principal aggregating to ₹55.27 crore was in arrear at the end of 2019-20. The information relating to recovery of interest in arrear was not made available by the State Government. The State Government, during the year 2019-20, received an amount of ₹5,392.63 crore towards repayment of loans and advances (including conversion of loans of ₹5,190.00 crore into equity in respect of Power Distribution Companies) out of which ₹68.62 crore relates to repayments of loans by Government servants. Effective steps to recover the outstanding loans would help the Government in improving its fiscal position.

Short Term Loan of ₹100.00 crore was sanctioned to Haryana State Agriculture Marketing Board (HSAMB) under head 6401 for executing various development works of construction and special repair of Rural Link Roads through diversion by opening new schemes but it was mentioned in the sanction that due to urgency, the expenditure was to be debited to the existing scheme of Financial Assistance to Private Sugar Mills for making payment to the cane growers in Haryana during the year 2019-20. New schemes under head 6501 were opened by this office but no proposal for diversion of funds to new schemes has been received from the State Government. Amount of ₹60.00 crore was sanctioned to HARCO Bank Ltd., Chandigarh under head 6401 for providing loan to the

Naraingarh Sugar Mills Ltd., Naraingarh for clearing pending cane dues of the farmers for the season 2018-19. Further, amount of ₹770.82 crore was paid to various Co-operative Sugar Mills under Head 6860-04, for one-time settlement of the loans of the Co-operative Sugar Mills (₹640.00 crore) and for setting up of Power Co-generation and Ethanol Plant in Co-operative Sugar Mills (₹130.82 crore).

Moreover, figures of outstanding Loans and Advances between books of accounts of loanees and that of office of the Principal Accountant General (A&E) Haryana are not being reconciled/confirmed by the State Government. For example: The loan and accrued interest thereon (₹215.15 crore), in respect of Haryana State Minor Irrigation & Tube Well Corporation Limited (HSMITC) has been written off by the State Government in January, 2018 without making any provision (under head 2702) for the same in the budget estimates, thereby leading to showing the loan outstanding in the State accounts but nil loan in the Entity's accounts. The office emphasized the need at the time of Entry Conference.

### **(iii) Guarantees**

In addition to directly raising loans, the State Government also guarantee loans raised by various Statutory Corporations, Government Companies and Corporations, Cooperative Societies, etc., from the market and financial institutions for implementation of various schemes and programmes. These Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default in the repayment of loans and capital and payment of interest thereon raised by the borrower for whom the guarantee was extended. The guarantees are projected outside the State budget. The position of guarantees reported in Statements 9 and 20 is based on information received from the Finance Department of State Government. No limits have been fixed by the Legislature by law under Article 293 of the Constitution on the guarantees given by the State Government. The Haryana Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005, also, does not contain any provisions for laying down the limits of giving of guarantees by the State. However, in November 2001, the Government of Haryana ordered levy of guarantee fee at the rate of two *per cent* on all the current borrowings of Public Sector Undertakings, Co-operative Institutions, Local Bodies and other concerns, raised from Financial Institutions against State Government guarantees. The State Government, Finance Department vide letter no. 3/4/2016-III-ERAMU (FD) dated 06 July 2016 further intimated that levy of guarantee fee has been exempted in respect of Haryana State Co-Operative Agriculture Rural Development Bank and that has been relaxed at one *per cent* in respect of Haryana Scheduled Castes Finance and Development Corporation, and Haryana Backward

Classes & Economically Weaker Sections Kalyan Nigam Limited. During the year, the Government received guarantee fee of ₹98.74 crore.

**(iv) Investments**

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the position given in Statement 8 & 19 of the accounts (as received from the State Government and Audit office), the investments of the Government in 110 entities were ₹36,922.92 crore at the end of 2019-20.

An amount of ₹87.01 crore was received as dividend during 2019-20 (i.e. 0.24 *per cent* of total invested amount). Out of this, ₹3.52 crore was received from one Statutory Corporation i.e. Haryana Warehousing Corporation, Chandigarh wherein invested amount was ₹2.92 crore and rest of dividend of ₹83.49 crore only was received on invested amount of ₹36,920.00 crore in 109 entities. During 2019-20, investments increased by ₹6,175.01 crore (net) and dividend income increased by ₹30.41 crore.

The investment figures are not being reconciled by the investee organisations with the books of accounts of the State Government. This was also taken up at the Entry Conference. Differences were noticed and some of these are listed in **Annexure-C**. The differences were reviewed in the case of Dakshin Haryana Bijli Vitran Nigam Limited, Uttar Haryana Bijli Vitran Nigam Limited and Haryana Vidyut Prasaran Nigam Limited and the following was seen:

The State Government sanctioned an amount of ₹7,785.00 crore as Grant-in-aid to Power Companies (₹3,892.50 crore in 2015-16 and ₹3,892.50 crore in 2016-17). The same was accounted for as Revenue Expenditure in the relevant years. The Grant-in-aid was subsequently converted into equity during 2018-19 through a Re-appropriation Order (i.e. after the close of annual accounts for 2015-16 and 2016-17) and reflected in the books of accounts of Power Companies which was contrary to the provisions of the Punjab Budget Manual as well as against applicable accounting policies, thus causing difference in invested amount as per annual accounts of the State Government and that of Power Companies concerned to the extent of ₹7,785.00 crore.

**(v) Reserve Funds**

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

balances are invested in Government Securities/Treasury Bills under the administration of Central Accounts Section of the Reserve Bank of India at Nagpur. The fund balances lying in various Reserve Funds (bearing Interest and not bearing Interest) as on 31 March 2020 are tabulated below:

<b>Sr. No.</b>	<b>Name of Reserve Fund</b>	<b>Balance as on 31 March 2020 (₹ in crore)</b>
<b>A</b>	<b>Reserve Funds bearing Interest</b>	
1	Depreciation Reserve Fund-Motor Transport	490.94
2	Depreciation Reserve Fund-Government Presses	12.28
3	Reserve Fund-Motor Transport Accident Reserve Fund	3.77
4	State Disaster Response Fund	3,172.72
5	State Compensatory Afforestation Fund	1,282.65
	<b>Total</b>	<b>4,962.36</b>
<b>B</b>	<b>Reserve Funds not bearing Interest</b>	
1	Sinking Fund	2,084.06
2	Mines and Mineral Development Restoration & Rehabilitation Fund	220.43
3	Fund for Development Scheme	1.41
4	Fund for Village Reconstructions for Harijan Uplift	2.29
5	Guarantee Redemption Fund	1,223.81
	<b>Total</b>	<b>3,532.00</b>
	<b>Grand Total</b>	<b>8494.36</b>

Out of above Reserve Funds, Reserve Funds mentioned at Sr. No. 3 & 4 of (B) Reserve Funds not bearing Interest are inoperative for the last five years. The State Government is yet to close these inoperative Reserve Funds and transfer their balances to the Consolidated Fund of the State.

Details of some major Reserve Funds are given below:

#### **A. Reserve Fund bearing Interest**

##### **(i) State Disaster Response Fund**

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11. In terms of the guidelines of the Fund, the Centre, and the States, are required to contribute to the Fund in the proportion of 75:25. In terms of guidelines issued by Ministry of Home Affairs, Government of India on 28 September 2010 and 30 July 2015, Fund balances are required to be invested as per the recommendations of the State Executive Committee (SEC) constituted for the management of the Fund.

During 2019-20, the Central Government released ₹227.10 crore on account of SDRF (first and second instalment of Central share for 2019-20 after deducting ₹53.40 crore released in excess during 2018-19). As against Government of India release of ₹227.10 crore, State's matching share works out to ₹146.90 crore (including share of previous year). The State Government, during the year, transferred an amount of ₹599.16 crore (including ₹25.16 crore lying unspent with the Departmental Authorities and interest of ₹200.00 crore on the un-invested balance in the Fund). An expenditure of ₹42.56 crore was met from the Fund during the year. The State Government has not made any investment, though ₹2,616.12 crore was in credit balance as on 31 March 2019. There was a balance of ₹3,172.72 crore in the Fund as on 31 March 2020.

#### **(ii) State Compensatory Afforestation Fund**

In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April, 2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilize the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose.

**Accounting Arrangements:** The monies received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Accounts of the State at Minor head level below the Major Head 8336- Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act 2016, ninety *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance ten *per cent* shall be credited into the National Fund on yearly basis provided that, the credit of ten *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis. As it is an interest-bearing reserve fund, fund balances are required to be invested.

Status of the State Compensatory Afforestation Fund: During the year 2019-20, the State Government received ₹1,282.65 crore, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. The State Government did not credit any interest under 8336 and under 8121 during the year. No expenditure was incurred out of the Compensatory Afforestation Fund as on 31 March 2020 whereas the total balance in the State Compensatory Afforestation Fund as on 31 March 2020 was ₹1,282.65 crore.

## **B. Reserve Fund Not Bearing Interest**

### **(i) Consolidated Sinking Fund**

The State Government of Haryana in 2002 constituted the Consolidated Sinking Fund (CSF) for redemption of Open Market Loans. As per guidelines, the Government is required to contribute to the Fund at 1 to 3 *per cent* of the outstanding open market loans as at 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 ₹1,149.90 crore (one *per cent* of outstanding market loans of ₹1,14,989.59 crore as on 31 March 2019).

The balance in the Consolidated Sinking Fund as on 31 March 2020 was ₹2,084.06 crore out of which, ₹2,081.93 crore has been invested.

### **(ii) Guarantee Redemption Fund**

Government of Haryana constituted the Guarantee Redemption Fund (GRF) in 2003 for meeting obligations arising out of the guarantees issued on behalf of State Public Sector Undertakings and local bodies. As per the provisions of the Fund, the State Government is required to transfer to the Fund, the guarantee fee collected, along with annual or periodic contributions as estimated by the Government. The Fund is administered by the Reserve Bank of India. At the beginning of the year 2019-20, the outstanding guarantees of the Government stood at ₹18,219.87 crore. RBI guidelines of 2013 indicates contribution of minimum 1 *per cent* of outstanding guarantees at the beginning of the year and thereafter a minimum of 0.5 *per cent* every year to achieve a corpus of minimum 3 to 5 *per cent* of the outstanding guarantees of the previous year. During the year, the State Government did not contribute any amount to the GRF.

Entire Fund balance of ₹1,223.81 crore (which is 6.72 *per cent* of the outstanding guarantees of ₹18,219.87 crore) has been invested as on 31 March 2020.

### **(iii) 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 Funds not bearing interest' though it is bearing interest @ 6 per cent per annum.

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

A balance of ₹170.52 crore was in the Fund as on 1 April 2019. The State Government during the year received an amount of ₹582.33 crore on account of Dead Rent etc., and an amount of ₹46.84 crore on account of 'other charges' from the Concession Holders. The amount of ₹87.35 crore (Concession Holders' contribution: ₹58.23 crore i.e. 10 per cent of Dead Rent plus State share: ₹29.12 crore i.e. 5 per cent of Dead Rent of ₹582.33 crore) was required to be contributed to the Fund. However, the State Government, during the year contributed an amount of ₹85.50 crore (State contribution: ₹32.92 crore and Concession Holders' contribution: ₹52.58 crore). Thus there was short contribution of ₹1.85 crore. The State Government, has not allowed interest on the balances in the Fund during the year, thereby leading to short contribution to the Fund on account of interest to the extent of ₹10.23 crore (6 per cent of ₹170.52 crore). An expenditure of ₹35.59 crore was met from the Fund during the year, thereby leaving a balance of ₹220.43 crore in the Fund as on 31 March 2020.

There was no reconciliation in accounts between the receipt of dead rent etc. and concession holders' contribution vis-a-vis Government transfers to the Fund.

### **(vi) Central Road Fund**

The State Government, during the year 2019-20 received a grant of ₹200.77 crore from the Government of India out of Central Road Fund which was accounted for in State's accounts under major head-1601-Grant-in-aid from Central Government, 08-Other Transfer/Grants to States/Union Territories with Legislatures, 108-Grants from Central Road Fund. This amount was ultimately

credited to head '8449-Other Deposits, 103-Subventions from Central Road Fund' per contra debit to head '3054-Roads and Bridges, 80-General, 797-Transfers to/from Reserve Fund/Deposit Account'. An expenditure of ₹160.59 crore incurred on specific road works, was met from the fund by debit to head 8449-Other Deposits, 103-Subventions from Central Road Fund per contra deduct debit to head '5054-Capital Outlay on Roads and Bridges, 03-State Highways, 902-Deduct amount met from the Central Road Fund'. A balance of ₹258.65 crore was lying under the deposit head as on 31 March 2020.

**(vii) Suspense and Remittances Balances**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items have been shown as gross debit and credit balances for the last three years, in **Annexure-D**.

**(viii) Legacy issues for bifurcated States**

Due to re-organization of Punjab State on 01 November 1966, balances amounting to ₹342.94 crore (balances under various capital heads of account as shown in Finance Accounts of Government of Punjab) was to be allocated between the successor States. Out of which an amount of ₹111.52 crore is yet to be apportioned. Statement of items for which allocation of balances is to be made has not been finalised. The details of un-allocated balances have been shown in Appendix XIII of Finance Accounts.

The allocation is to be finalized by the Appellate Authority i.e. the Government of India, Ministry of Finance. The same is pending due to non-production of complete records by various departments of concerned Government. As such the matter needs to be pursued by the State Government for an early settlement.

**(ix) Grants received by the State from Government of India outside of the State Budget, for various Centrally Sponsored Schemes/Central Assistance Schemes**

Government of India transfers substantial funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes/programmes. As per position available on the Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA), during the year 2019-20, Government of India directly released grants of ₹4351.10 crore to the State implementing agencies for implementation of various Centrally Sponsored Schemes/Central Assistance Schemes. Since these funds were not routed through the

State Budget, these are not reflected in the accounts of the State Government. These transfers are exhibited in Appendix-VI of Finance Accounts.

**(x) Excess and Savings as per Appropriation Accounts**

The budget of Haryana has 18 Charged Appropriations and 45 Voted Grants. At the end of the year 2019-20, Actual expenditure of the State Government showed a net saving of ₹26,593.44 crore (17.00 *per cent* of Budget Estimates of ₹1,56,449.71 crore) and over-estimation of ₹4,641.75 crore (31.15 *per cent* of Budget Estimates of ₹14,899.12 crore) on reduction of expenditure. Certain grants like those relating to Building and Roads, Urban Development, Local Government, Agriculture, Rural and Community Development, Energy and Power showed substantial savings.

**(xi) Rush of Expenditure**

Principles of prudent financial management prescribe that expenditure at the fag end of the financial year should be avoided. Though, instructions were issued by the State Government to curb rush of expenditure, an expenditure of ₹10,548.40 crore and ₹23,998.69 crore was incurred during March 2020 and the last quarter of the financial year respectively which was approximately 10.57 *per cent* and 24.04 *per cent* of total expenditure of ₹99,822.27 crore under the Revenue and Capital heads for the year [upto March 2020 (P)]. Details of major heads of account where the expenditure incurred in March 2020 was more than 40 *per cent* and the expenditure incurred in last quarter of the financial year was more than 60 *per cent* of the total expenditure incurred [upto March 2020 (P)] are given in **Annexure-E**. Similarly, an amount of ₹5,727.05 crore was received during March 2020(P) which was approximately 8.63 *per cent* of total receipt of ₹66,332.36 crore under the Revenue and Capital heads for the year [upto March 2020 (P)]. Cash receipts are evenly distributed throughout the year and there is no rush of expenditure on this account.

**(xii) Contingency Fund**

As provided under Article 267(2) of the Constitution, the Contingency Fund of the State of Haryana was established under the Haryana Contingency Fund Act, 1966 (Haryana Act No. 2 of 1967). It is in the nature of an imprest placed at the disposal of the Governor of Haryana to enable him to make advances from time to time to meet urgent unforeseen expenditure not provided in the budget, pending authorisation of such expenditure by the Legislature of the State under appropriations made by law and recoupment of advances from Consolidated Fund. There is a single Major Head 8000-Contingency Fund and all the transactions met out of the Contingency Fund are recorded under it.

The corpus of the Contingency Fund of the Government of Haryana is ₹200 crore. No advance was drawn from the Fund during the year 2019-20.

**(xiii) Building and Other Construction Workers' Welfare Cess**

The State Government has not levied any cess except the Building and Other Construction Workers' Welfare Cess. This Cess is levied by the Central Government. This Cess is being levied @ one *per cent* to two *per cent* of the cost of construction incurred by employers in terms of the Building and Other Construction Workers' Welfare Cess Act, 1996, collected by the "Haryana Building and Other Construction Workers' Welfare Board" and deposited in the "Haryana Building and Other Construction Workers' Welfare Fund" with an aim to facilitate improvement in working conditions of the workers and to provide financial aid to them.

No accounting procedure has been prescribed by the State Government for accounting of cess. The cess receipts are not being routed through the Consolidated Fund of the State and are not accounted for/reflected in the accounts of the State Government. As the cess is being collected outside the Accounts, the amount of cess collected by the State Government, Cess transferred to the designated Fund, Cess not transferred and utilization of the Cess funds can not be ascertained from the accounts of the State Government. The same can only be obtained from the Haryana Building and Other Construction Workers' Welfare Board. The details in this regard, as provided by the Haryana Building and Other Construction Workers' Welfare Board are as under:

(₹ in crore)

Opening Balance in the Fund	Total Cess Collections during 2019-20	Expenditure out of Fund during 2019-20	Closing Balance in the Fund
2,948.78	285.55	323.66	2,910.67

The matter is being pursued with the state authorities regularly to streamline the accounting procedure of cess in such a way so that its data is easily accessible from the State accounts.

**(xiv) Disclosures under the Haryana Fiscal Responsibility and Budget Management/ Medium Term Fiscal Policy (FRBM/MTFP) Act and Rules there under**

Though the State Government has not amended its FRBM/MTFP Act in terms of recommendations of Fourteenth Central Finance Commission, yet the achievement of the State Government on various parameters is as under:

Sl. No.	Parameter	Achievements as per the Accounts.
1.	Revenue Deficit to be zero during 2019-20.	As per the Accounts, the Government of Haryana had a Revenue Deficit of ₹16,990.08 crore (i.e. 2.04 <i>per cent</i> of GSDP*) in 2019-20. The accounts of Government of Haryana continued to show Revenue Deficit from 2008-09 onwards.
2.	Fiscal Deficit not to exceed 3.25 <i>per cent</i> of estimates of GSDP during 2019-20.	As per the Accounts, the Government of Haryana maintained Fiscal Deficit** of ₹30,518.62 crore (i.e. 3.67 <i>per cent</i> of GSDP*) during 2019-20.
3.	Debt stock not exceeding 21.33 <i>per cent</i> of GSDP during 2019-20.	The total outstanding debt of the State Government as on 31 March 2020 was ₹1,85,491.05 crore (i.e. 22.31 <i>per cent</i> of GSDP*) for the year 2019-20.

\*GSDP at current prices, as per Advance Estimates: ₹8,31,610.21 crore, as per Department of Economic & Statistical Analysis, Haryana.

\*\*State Government has intimated that there is a gap in recovery of ₹4,402.18 crore from Food Corporation of India on account of expenditure on food procurement during 2019-20. If this gap in recovery from Food Corporation of India is taken into account, Fiscal Deficit comes to ₹26,116.44 crore (i.e. 3.14 *per cent* of GSDP). Similarly, if recovery gap of ₹1,659.58 crore (of 2018-19) is taken into account, Fiscal Deficit for the year 2018-19 will be ₹20,252.17 crore (i.e. 2.86 *per cent* of GSDP).

#### (xv) Expenditure on Ecology and Environment under Major Head-3435

To begin with towards depicting Natural Resource Accounts (NRA)/Environment Protection Expenditure in the Finance Accounts of State Government, the budget allocation vis-à-vis expenditure under Major Head 3435–Ecology and Environment of Haryana State for three years upto the Object Head level have been compiled based on vouchers/information received from the State Government and shown in the **Annexure F**. The expenditure incurred under MH 3435-Ecology and Environment during 2019-20 was ₹11.61 crore against the budget allocation of ₹13.09 crore under this head. The expenditure remained same i.e. 0.01 *per cent* of the total Revenue Expenditure incurred during 2017-18, 2018-19 and 2019-20. The Annexure F depicts Revenue Expenditure under Major Head 3435-Ecology & Environment up to the Object Head level along with Budget allocations.

#### (xvi) Impact on Revenue Deficit and Fiscal Deficit

The impact on the Revenue Deficit and Fiscal Deficit of the State brought out in the preceding paras is tabulated below:

(₹ in crore)

Paragraph No.	Item	Impact on Revenue Deficit	Impact on Fiscal Deficit
		Understatement of Revenue Deficit	Understatement of Fiscal Deficit
3(i)	Short contribution by State Government towards Defined Contribution Pension Scheme	23.71	23.71
3(v)B(i)	Non contribution to Consolidated Sinking Fund	1,149.90	1,149.90
3(v)B(iii)	Short contribution and non-adjustment of interest on balances in Mines and Mineral Development, Restoration and Rehabilitation Fund	12.08 (Short contribution of ₹ 1.85 crore & interest ₹ 10.23 crore)	12.08 (Short contribution of ₹ 1.85 crore & interest ₹ 10.23 crore)
<b>Total Understatement</b>		<b>1,185.69</b>	<b>1,185.69</b>

**(xvii) Loan financing from Punjab National Bank (PNB) by the State Government**

The Government of Haryana vide notification no. 2/2/2004-WM (3) dated 04 November 2016, transferred the Principal portion of the outstanding House Building Advance, Conveyance Advance, Computer Advance and Marriage Loans given to the Government Servants to the Bank (Punjab National Bank), amounting to ₹562.02 crore, on the irrevocable guarantee of the State Government and accounted for as receipt under the head of account 7610-Loans to Government Servants etc.

Interest applicable on individual is being determined by PNB on accrual basis as per applicable terms and conditions of the agreement between the State Government and Punjab National Bank. The rates of interest charged by PNB is more than the interest charged from employees and this has led to a difference between the interest payable to PNB and the interest received from employees. This difference between the two interests is being paid by the State Government and is being classified by the State Government under 2049-Interest Payment.

An amount of ₹ 260.87 crore is the accrued interest up to 31 March 2017 on account of Loans and Advances of State Government employees transferred to PNB. Since, the State Government will have to bear interest on this amount in subsequent years, the same has been transferred to Minor Head 107-Loans from State Bank of India and other banks under Major Head 6003-Internal debt of the State Government during 2018-19.

During the year 2019-20, an amount of ₹52.23 crore as interest, has been recovered from individual loanees and balance amount of ₹208.64 crore is still to be recovered. The recovered amount of ₹52.23 crore has been shown as interest receipt of State Government and Debt liability of the State Government has been decreased accordingly in the year 2019-20 to this extent.

## Annexure-A

**Statement of Periodical/Other Adjustments**  
(Referred to in Para 1 (ii) of Notes to Accounts)

Sl. No.	Periodical Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
1.	Adjustment of GPF Interest	2049-Interest Payments (Debit)	8009- State Provident Fund (Credit)	1,231.89	Adjustment of accrued interest on Provident Fund balances.
2.	Adjustment of interest on balances in State Government Employees' Insurance Scheme	2049-Interest Payments (Debit)	8011-Insurance and Pension Funds (Credit)	25.00	Adjustment of interest on balances in State Government Employees' Insurance Scheme.
3.	Transfer to Depreciation Reserve Funds	2049-Interest Payments (Debit)	8115- Depreciation/ Renewal Reserve Funds, 103- Depreciation Reserve Funds- Government Commercial Departments (Credit)	50.26	Interest charged on Depreciation Reserve Funds.
4.	Transfer to Depreciation Reserve Funds	3055-Road Transport (Debit)	8115- Depreciation/ Renewal Reserve Funds, 103- Depreciation Reserve Funds-Government Commercial Departments (Credit)	43.75	Depreciation on buses charged to Revenue Expenditure for transfer to depreciation reserve funds.
5.	Adjustment of interest on capital investments in Roadways.	3055-Road Transport (Debit)	0049-Interest Receipts (Credit)	38.50	Interest charged on capital investments.
6.	Adjustment of interest charged on Reserve Fund	2049-Interest Payments (Debit)	8115- Depreciation/ Renewal Reserve Funds, 104- Depreciation Reserve Funds-Government Non-commercial Departments (Credit)	1.68	Interest charged on Depreciation Reserve Fund (Government Presses)
7.	Adjustment of transfer to Reserve Fund	2202-General Education (Debit)	8115- Depreciation/ Renewal Reserve Funds, 104- Depreciation Reserve Funds-Government Non-commercial Departments (Credit)	0.06	Transfer to Depreciation Reserve Fund (Government Text Books Press)
8.	Adjustment of transfer to Reserve Fund	2058-Printing & Stationery (Debit)	8115- Depreciation/ Renewal Reserve Funds, 104- Depreciation Reserve Funds-Government Non-commercial Departments (Credit)	0.06	Transfer to Depreciation Reserve Fund (Government Press)

**Annexure-A-contd.****Statement of Periodical/Other Adjustments**

(Referred to in Para 1 (ii) of Notes to Accounts)

Sl. No.	Periodical Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
9	Capital Expenditure on Purchases of Buses from Depreciation Reserve Funds	8115-Depreciation/ Renewal Reserve Funds, 103- Depreciation Reserve Funds- Government Commercial Departments (Debit)	5055-Capital outlay on Road Transport (Minus Debit)	60.00	Expenditure on purchase of new buses met from Reserve Fund
10.	Adjustment of interest charged on Motor Transport Reserve Fund	2049-Interest Payments (Debit)	8121-General and Other Reserve Fund, 101- General and other Reserve Funds of Government Commercial Departments (Credit)	0.37	Interest on Motor Transport Reserve Fund.
11.	Adjustment of expenditure met out from Reserve Fund	8121-General and Other Reserve Fund, 101- General and other Reserve Funds of Government Commercial Departments (Debit)	3055-Road Transport(Minus Debit)	0.25	Expenditure met from Motor Transport Reserve Fund.
12.	Adjustment of transfer to Reserve Fund	3055-Road Transport (Debit)	8121-General and Other Reserve Fund, , 101- General and other Reserve Funds of Government Commercial Departments (Credit)	0.25	Transfer to General and Other Reserve Funds (Motor Transport Reserve Fund)
13.	State Disaster Response Fund	2245-Relief on account of Natural Calamities (Debit)	8121-122- State Disaster Response Fund (Credit)	374.00	Adjustment of contribution to State Disaster Response Fund.
14.	Interest allowed on balances in SDRF	2049-Interest Payments (Debit)	8121-122 State Disaster Response Fund (Credit)	200.00	Adjustment of interest allowed on balances in SDRF
15.	State Disaster Response Funds	8121-122 State Disaster Response Fund (Debit)	2245-05-901-Deduct amount met from State Disaster Response Fund (Minus Debit)	42.56	Adjustment of expenditure met from State Disaster Response Fund
16.	Adjustment of Interest in Irrigation Projects	2700-Major Irrigation (Debit)	0049-Interest Receipts (Credit)	560.15	Interest charged on capital invested in Irrigation Projects.
17.	Adjustment of Interest in Irrigation Projects	2701-Medium Irrigation (Debit)	0049-Interest Receipts (Credit)	181.67	Interest charged on capital invested in Irrigation Projects.

**Annexure-A-contd.****Statement of Periodical/Other Adjustments**  
(Referred to in Para 1 (ii) of Notes to Accounts)

Sl. No.	Periodical Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
18.	Adjustment of Electricity Duty treated as subsidies.	2801-Power (Debit)	0043 Taxes and Duties on Electricity (Credit)	254.29	Adjustment on account of recovery of Electricity Duty collected by Power Companies treated as subsidy to them.
19.	Adjustment of interest accrued on investments in Sinking Fund	8222-02-101 Sinking Fund Investment Account (Debit)	8222-01-101 Sinking Funds (Credit)	157.89	Interest accrued on investments in Sinking Fund.
20.	Adjustment of interest charges on capital investment in Grain Supply Scheme.	4408-Capital outlay on Food Storage and Warehousing (Debit)	0049-Interest Receipts (Credit)	639.94	Interest charged on capital investment in Grain Supply Scheme.
21.	Adjustment of Grant-in-aid in kind received from Central Government.	2211-Family Welfare, 103-Maternity and Child Health, 200-Other Services and Supplies (Debit)	1601-Grants-in-aid from Central Government (Credit)	50.06	Grants-in-aid in kind, received from Central Government.
22.	Adjustment of interest accrued on investments in Guarantee Redemption Fund	8235-120-Guarantee Redemption Fund-Investment Account (Debit)	8235-117-Guarantee Redemption Fund (Credit)	95.53	Interest accrued on investments in Guarantee Redemption fund.
23.	Adjustment of grants from Central Road Fund	3054-Roads and Bridges, 80-General, 797- Transfer to/from Reserve Fund/ Deposit Account (Debit)	8449-Other Deposits, 103-Subvention from Central Road Fund (Credit)	200.77	Transfer of grants received from Central Road Fund to Deposit Account.
24.	Adjustment of expenditure met from Central Road Fund	8449-Other Deposits, 103-Subvention from Central Road Fund (Debit)	5054-Capital Outlay on Roads and Bridges, 03-State Highways, 902-Deduct amount met from the Central Road Fund (Minus Debit)	160.59	Expenditure met from Central Road Fund
25.	Transfer of contribution to Mines and Mineral Development, Restoration and Rehabilitation Fund	2853-Non Ferrous Mining & Metallurgical Industries, 02-Regulation & Development of Mines, 797-Transfer to Restoration and Rehabilitation Fund (Debit)	8229-Development and Welfare funds, 114-Mines Welfare Fund (Credit)	85.50	Adjustment of transfer of contribution to Mines and Mineral Development, Restoration and Rehabilitation Fund

**Annexure-A-contd.****Statement of Periodical/Other Adjustments**  
(Referred to in Para 1 (ii) of Notes to Accounts)

Sl. No.	Periodical Adjustments	Head of Account		Amount (₹ in crore)	Remarks
		From	To		
26.	Adjustment of expenditure met from Mines and Mineral Development, Restoration and Rehabilitation Fund	8229-Development and Welfare funds, 114-Mines Welfare Fund (Debit)	2853-Non Ferrous Mining & Metallurgical Industries, 02-Regulation & Development of Mines, 902- Deduct amount met from the Mines Development Restoration and Rehabilitation Fund (Minus Debit)	35.59	Expenditure met from Mines and Mineral Development, Restoration and Rehabilitation Fund
27.	Interest allowed on deposits towards land acquired by NHAI/Ministry of Railways	2049-Interest Payments (Debit)	8342-Other Deposits, 103-Deposits of Government Companies, Corporations etc. (Credit)	14.99	Adjustment of interest allowed on deposits towards land acquired by NHAI/Ministry of Railways
28.	Interest received from Loans and Advances to Government Servants	6003-Internal Debt of the State Government, 107-Loans from the State Bank of India and other Banks (Deduct Credit)	0049-Interest Receipts, 800-Other Receipts (Credit)	52.23	Adjustment on account of accrued interest recovered from Government Servants and transferred to Punjab National Bank.
29.	Adjustment of Establishment Cost on Grain Supply Scheme.	2408-Food, Storage and Warehousing, 01-Food, 001-Direction and Administration (Deduct Debit)	4408-Capital outlay on Food Storage and Warehousing, 01-Food, 101-Procurement and Supply (Debit)	253.53	Adjustment on account of Establishment Cost chargeable to Capital Account

**Annexure-B****Statement of Major Head-wise expenditure booked under****Minor Head 800-Other Expenditure**

(Referred to in Para 2 (ii) of Notes to Accounts)

**(₹ in crore)**

<b>Sl. No.</b>	<b>Major Head</b>	<b>Description</b>	<b>Total Expenditure</b>	<b>Expenditure under Minor Head 800</b>	<b>Percentage</b>
1.	2075	Miscellaneous General Services	149.42	149.15	100
2.	2250	Other Social Services	8.72	8.05	92
3.	2700	Major Irrigation	1,156.86	946.56	82
4.	2801	Power	6,978.40	6,978.40	100
5.	3435	Ecology and Environment	11.61	9.71	84
6.	4250	Capital Outlay on other Social Services	117.37	97.33	83
7.	5053	Capital Outlay on Civil Aviation	15.76	15.34	97
8.	5452	Capital Outlay on Tourism	28.85	28.85	100
<b>Total</b>			<b>8,466.99</b>	<b>8,233.39</b>	<b>97</b>

**Annexure-C****Details of Differences noticed during Reconciliation of Investments**

(Referred to in Para 3 (iv) of Notes to Accounts)

**(₹ in crore)**

<b>Sr. No.</b>	<b>Entity</b>	<b>Figures as per Finance Accounts FY 2018-19</b> <b>(₹ in crore)</b>		
		<b>As per Statement-16 of Finance Accounts 2018-19</b>	<b>As per Power Companies Accounts</b>	<b>Difference</b>
1.	Dakshin Haryana Bijli Vitran Nigam Ltd.	2,431.89	6,114.85	3,682.96
2.	Uttar Haryana Bijli Vitran Nigam Ltd	2,761.20	6,521.24	3,760.04
3.	Haryana Vidyut Prasaran Nigam Ltd.	291.53	633.53	342.00
	<b>Total</b>	<b>5,484.62</b>	<b>13,269.62</b>	<b>7,785.00</b>

## Annexure-D

## Details of Outstanding Suspense and Remittances Balances

(Referred to in Para 3 (vii) of Notes to Accounts)

(₹ in crore)

<b>(a) 8658- Suspense Accounts</b>						
Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- Pay and Accounts Office Suspense	14.42	0.01	20.40	0.04	26.69	0.01
<b>Net</b>	<b>14.41 (Dr.)</b>		<b>20.36 (Dr.)</b>		<b>26.68 (Dr.)</b>	
102- Suspense Accounts(Civil)	14.66	0.30	14.89	..	109.94	..
<b>Net</b>	<b>14.36 (Dr.)</b>		<b>14.89 (Dr.)</b>		<b>109.94 (Dr.)</b>	
107- Cash Settlement Suspense Account	121.95	68.33	53.07	..	52.88	..
<b>Net</b>	<b>53.62 (Dr.)</b>		<b>53.07 (Dr.)</b>		<b>52.88 (Dr.)</b>	
109- Reserve Bank Suspense (Hqrs)	1.71	0.64	(-)10.56	(-)4.65	0.24	0.97
<b>Net</b>	<b>1.07 (Dr.)</b>		<b>5.91 (Cr.)</b>		<b>0.73 (Cr.)</b>	
110- Reserve Bank Suspense-Central Accounts Office	4.33	..	4.67	..	11.58	..
<b>Net</b>	<b>4.33 (Dr.)</b>		<b>4.67 (Dr.)</b>		<b>11.58 (Dr.)</b>	
112- Tax Deducted at Source Suspense	..	77.08	..	29.85	..	129.85
<b>Net</b>	<b>77.08 (Cr.)</b>		<b>29.85 (Cr.)</b>		<b>129.85 (Cr.)</b>	
<b>(b) 8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office.</b>						
Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102- Public Works Remittances	54.87	231.32	90.37	431.89	30.78	333.64
<b>Net</b>	<b>176.45 (Cr.)</b>		<b>341.52 (Cr.)</b>		<b>302.86 (Cr.)</b>	
103- Forest Remittances	..	3.46	..	1.76	..	3.55
<b>Net</b>	<b>3.46 (Cr.)</b>		<b>1.76 (Cr.)</b>		<b>3.55 (Cr.)</b>	

## Annexure-E

**Major Heads of Account where the expenditure incurred  
in March 2020 was more than 40 per cent and the expenditure incurred  
in last quarter was more than 60 per cent of Total Expenditure 2019-20 (P).**

(Referred to in Para 3 (xi) of Notes to Accounts)

(₹in crore)

Sl. No.	Major Head	Description	Total Expenditure upto 2019-20 (P)	Expenditure during March 2020	Expenditure during Last Quarter	Percentage to Total Expenditure upto 2019-20 (P)	
						March	Last Quarter
1.	2047	Other Fiscal Services	2.69	1.19	..	44	..
2.	2075	Miscellaneous General Services	148.92	145.06	148.63	97	100
3.	2245	Relief on Account of Natural Calamities	341.43	..	215.10	..	63
4.	2250	Other Social Services	8.71	3.79	..	44	..
6.	2425	Co-operation	284.72	..	173.00	..	61
7.	4058	Capital Outlay on Stationery and Printing	1.50	..	0.95	..	63
8.	4425	Capital Outlay on Co-operation	67.25	56.46	64.89	84	96
9.	4515	Capital Outlay on Other Rural Development Programmes	28.59	..	18.96	..	66
10.	5425	Capital Outlay on Other Scientific and Environmental Research	11.50	..	8.30	..	72

## Annexure-F

## Expenditure under MH-3435

(Referred to in Para 3 (xv) of Notes to Accounts)

## Expenditure under MH-3435- Ecology and Environment compiled based on vouchers/information received from the State Government

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435 Ecology and Environment	03 Environmental Research & Ecological Regeneration	001 Direction and Administration	96-Performance Linked Outlay (PLO) for ENV Environment Haryana (ENV-PLO-REV)	51-NA		--	--	--	--	--	--
			97-Implementation of Recommendation of Haryana Governance Reform Authority (HGRA) by Environment	51-NA		..	..	0.01	--	0.01	--
			99-Direction and Administration including referal Lab	98-Establishment Expenses		1.51	1.51	2.03	1.66	2.45	1.90
				99-Information Technology		..	..	0.02	..	0.02	..
		800 Other Expenditure	84-Climate Change Division	51-NA	0.06	0.06	0.25	0.06	0.25	0.07	
			88-State Environment Impact Assessment Authority	98-Establishment Expenses	0.95	0.95	1.38	0.92	1.35	1.15	
			89-Setting up of Environment Training Institute at Gurgaon	51-NA	0.01	0.01	5.00	0.01	5.00	5.00	
			92-Establishment of Eco Club	51-NA	1.00	1.00	1.50	0.32	1.50	1.50	
			95-Enviournmental Training Education Awareness Programme	51-NA	0.37	0.37	0.90	0.10	0.50	0.11	
			97-Setting up of Special Environmental Courts	98-Establishment Expenses	1.67	1.67	2.01	1.88	2.01	1.88	
<b>Total</b>						<b>5.57</b>	<b>5.57</b>	<b>13.10</b>	<b>4.95</b>	<b>13.09</b>	<b>11.61</b>

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