



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

Finance Accounts (Volume-I) 2023-24



Government of Haryana

Finance Accounts (Volume-I)

2023-24

Government of Haryana

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Haryana

Opinion

The Finance Accounts of the Government of Haryana for the year ended 31 March 2024, present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Haryana for the year 2023-24.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Haryana being presented separately for the year ended 31 March 2024.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Haryana are responsible for preparation

(v)

and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

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

Responsibilities for Compilation of Annual Accounts

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

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

Statements (8, 9, 19 & 20) and Appendices (IV, VI, VIII, IX, X, XI, XII & XIII) in this compilation have been prepared directly from the information received from the Government of Haryana and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

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

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

Date: 19 November 2024

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.

2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) 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 (including 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 2023-24 is ₹ 1,000.00 crore.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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 repayable such as 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.

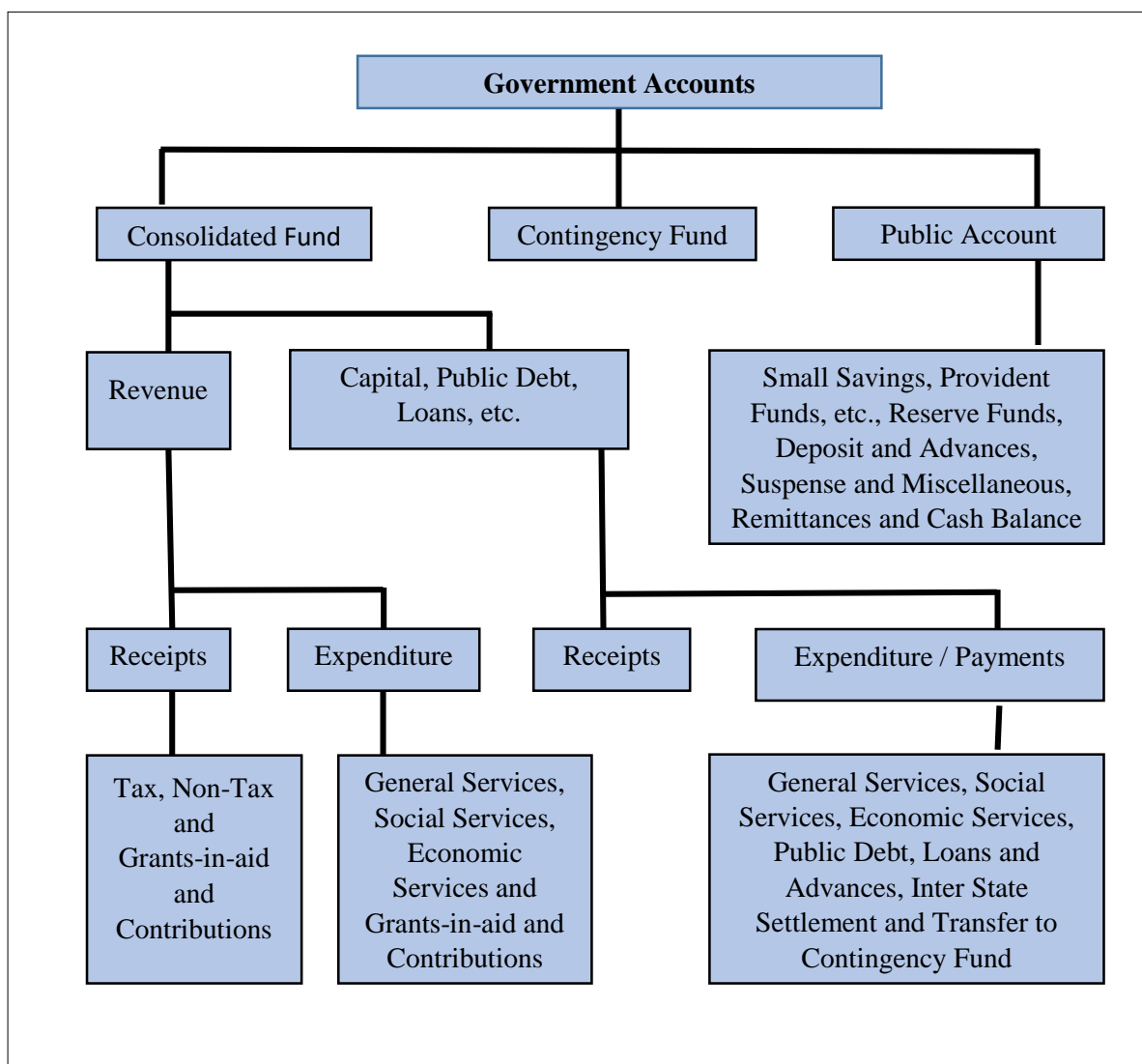
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two/three/four digits). Major Heads represent functions of 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 up to 31 March 2024).

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

5. 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

- 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.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

- 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, Borrowings and Repayments of the 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 Statements 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, Co-operative institutions and Local Bodies. This statement corresponds to 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 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.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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 of 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 establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - 9 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. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
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. Charged and Voted expenditure are exhibited distinctly.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

- 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. 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 Sub Head level 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; (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 of 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 Investments during the year, where there is a difference between Statement 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 of Contingency Fund and 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 of Investments of Earmarked Balances:** This statement depicts details of Investment 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, *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 and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

GUIDE TO THE FINANCE ACCOUNTS - Concl.

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	Volume I	Volume II	
	Summary Statements	Detailed Statements	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)
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. Symbol ‘..’ used in various Statements/Appendices means zero value/nil.

SUMMARISED STATEMENTS

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets*	Reference (Sr. No.)		As on 31 March 2024	As on 31 March 2023
	Notes to Finance Accounts	Statement		
Cash			5,438.02	3,833.55
(i) Cash in Treasuries and Local Remittances		21	0.54	0.54
(ii) Departmental Balances		21	4.03	3.91
(iii) Permanent Imprest		21	0.11	0.11
(iv) Investments of Cash Balance		21	1,272.60	1,310.12
(v) Deposits with Reserve Bank of India	5(ix)	21	373.36	(-)716.63(a)
(vi) Investments from Earmarked Funds		22	3,787.38	3,235.50
Capital Expenditure		16	1,56,410.71	1,40,604.60
(i) Investments in shares of Companies, Corporations etc.		19	38,278.21	38,020.05
(ii) Other Capital Expenditure		16	1,18,132.50	1,02,584.55
Contingency Fund (unrecouped)	4(i)	21	545.95	..
Loans and Advances	3(xii)	18	14,328.46	10,574.39
Advances with departmental officers		21	0.74	0.74
Suspense and Miscellaneous Balances^[1]	5(iv)	21	19.72	..
Remittance Balances		21	..	..
Cumulative excess of expenditure over receipts^[2]		12	1,66,749.02(b)	1,54,868.16
Difference due to rounding			0.01	0.02
Total			3,43,492.63	3,09,881.46

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

(a) Minus figure denotes Credit Cash Balance.

(b) Differs from Statement No.12 on account of Appropriation to Contingency Fund of ₹ 1,000.00 crore, Contribution from Miscellaneous Capital Receipts ₹ (-)601.01 crore and Unrecouped Contingency Fund ₹ (-)545.95 crore.

[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 2024	As on 31 March 2023
	Notes to Finance Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		17	2,80,772.24	2,52,780.77
(ii) Loans and Advances from Central Government		17	15,825.21	14,290.07
Non-Plan Loans		17	4.41	5.99
Loans for State Plan Schemes		17	456.43	631.48
Other Loans		17	15,364.37	13,652.60
Contingency Fund (balance)	4(i)	21	1,000.00	1,000.00
Liabilities on Public Account		21		
(i) Small Savings, Provident Funds etc.		21	18,762.25	18,663.82
(ii) Deposits		21	14,557.39	12,110.24
(iii) Reserve Funds	5(ii)	21	12,238.55	10,258.96
(iv) Suspense and Miscellaneous Balances	5(iv)	21	..	425.44
(v) Remittance Balances		21	336.99	352.16
Cumulative excess of receipts over expenditure			..	..
Total			3,43,492.63	3,09,881.46

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2023-24	2022-23		2023-24	2022-23
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,01,314.84	89,194.69	Revenue	1,13,195.70	1,06,406.21
			Expenditure (Ref. Statement 4-A, 4-B & 15)		
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	72,511.12	62,960.80	Salaries ^[1] (Ref. Statement 4-B & Appendix-I)	27,168.38(a)	25,446.42
Non-tax Revenue (Ref. Statement 3 & 14)	8,103.00	8,742.63	Subsidies ^[1] (Ref. Statement 4-B & Appendix-II)	10,718.41	9,359.92
Interest receipts (Ref. Statement 3 & 14)	1,645.20	1,464.09	Grants-in-aid ^{[1] [2]} (Ref. Statement 4-B, 10 & Appendix-III)	12,139.09	11,673.48
Others (Ref. Statement 3)	6,457.80	7,278.54	General Services (Ref. Statement 4 & 15)	37,879.58	35,119.62
Total (Ref. Statement 3 & 14)	8,103.00	8,742.63	Interest Payment and service of debt (Ref. Statement 4 -A, 4-B & 15)	21,904.97(b)	20,395.57
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	12,345.35	10,378.00	Pension (Ref. Statement 4 -A, 4-B & 15)	13,496.70(c)	12,403.83
			Others (Ref. Statement 4-B)	2,477.91	2,320.22
			Total (Ref. Statement 4-A & 15)	37,879.58	35,119.62
			Social Services (Ref. Statement 4-A & 15)	20,509.91	20,042.65
			Economic Services (Ref. Statement 4-A & 15)	4,780.33	4,764.12
Grants from Central Government (Ref. Statement 3 & 14)	8,355.37	7,113.26	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Ref. Statement 4-A & 15)	..	..
Revenue Deficit	11,880.86	17,211.52	Revenue Surplus	..	..

[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'.

- (a) Comprises three SOEs Salary, Dearness Allowance and Leave Travel Concession. In Statement 4B, - it relates to Salaries only and does not include Dearness Allowance and Leave Travel Concession.
- (b) Denotes figures under MH 2048 and 2049. In ST-4B, figures under SOE Interest comprises MH-2049, 2700, 2701, 3055 and 4408.
- (c) Pertains MH-2071 comprising three SOEs - Contribution, Pension and Gratuities. SOE-Pension of Statement-4B, Revenue comprises figures under MH-2071, 2220, 2235, 2700 and 2701 and Capital under MH- 4700, 4701, 4702 and 4711(Pro-rata charges).

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

(₹ in crore)

Receipts		Disbursements	
2023-24	2022-23	2023-24	2022-23
Part-I Consolidated Fund			
Section-B: Capital			
Capital Receipts (Ref. Statement 3 & 14)	114.83	73.91	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)
			General Services (Ref. Statement 4-A & 16)
			640.61
			Social Services (Ref. Statement 4-A & 16)
			4,437.93
			Economic Services (Ref. Statement 4-A & 16)
			10,842.40(a)
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	301.15	237.75	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)
			General Services (Ref. Statement 4-A, 7 & 18)
			..
			Social Services (Ref. Statement 4-A, 7 & 18)
			1,968.14
			Economic Services (Ref. Statement 4-A, 7 & 18)
			1,989.90
			Loans to Government (Ref. Statement 4-A, 7 & 18)
			97.17
Public Debt Receipts (Ref. Statement 3, 6 & 17)	88,720.82	80,649.29	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)
			59,194.21
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	86,975.66	79,378.99	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)
			58,984.20
Loans from Government of India (Ref. Statement 3, 6 & 17)	1,745.16	1,270.30	Loans from Government of India (Ref. Statement 4-A, 6 & 17)
			210.01
Inter-State Settlement Account (Net)/Appropriation to Contingency Fund	..	..	Inter-State Settlement Account (Net)/Appropriation to Contingency Fund
			..
			..
			..
Total Receipts Consolidated Fund (Ref. Statement 3)	1,90,451.64	1,70,155.64	Total Expenditure Consolidated Fund (Ref. Statement 4)
			1,92,366.06
Deficit in Consolidated Fund	1,914.42	3,398.86	Surplus in Consolidated Fund
			..
			..

(a) Includes ₹ 830.43 crore on account of Salary.

(b) Includes ₹ 867.29 crore on account of Salary.

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

(₹ in crore)

Receipts			Disbursements		
	2023-24	2022-23		2023-24	2022-23
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	..	..	Contingency Fund (Ref. Statement 21)	545.95	..
Part-III Public Account^[3]					
Small Savings, Provident Funds etc. (Ref. Statement 21)	3,484.04	3,620.00	Small Savings , Provident Funds etc. (Ref. Statement 21)	3,385.61	3,350.63
Reserves and Sinking Funds (Ref. Statement 21)	2,523.27	1,801.05	Reserves and Sinking Funds (Ref. Statement 21)	1,095.56	911.75
Deposits (Ref. Statement 21)	57,884.04	52,493.39	Deposits (Ref. Statement 21)	55,436.90	52,108.09
Advances (Ref. Statement 21)	..	..	Advances (Ref. Statement 21)	..	..
Suspense and Miscellaneous (Ref. Statement 21)	64,992.58	67,588.71	Suspense and Miscellaneous^[4] (Ref. Statement 21)	65,400.34	66,116.76
Remittances (Ref. Statement 21)	12,361.36	10,451.30	Remittances (Ref. Statement 21)	12,376.53	10,413.74
Total Receipts Public Account (Ref. Statement 21)	1,41,245.29	1,35,954.45	Total Disbursements Public Account (Ref. Statement 21)	1,37,694.94	1,32,900.97
Deficit in Public Account	..	..	Surplus in Public Account	3,550.35	3,053.48
Opening Cash Balance	(-)716.09	(-)370.70	Closing Cash Balance	373.90	(-)716.09
Increase in Cash Balance	1,089.99	(-)345.39	Decrease in Cash Balance	..	..

[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 2024	As on 31 March 2023
(a) General Cash Balance-		
1. Deposits with Reserve Bank ^[1]	373.36*	(-)716.63
2. Remittances in Transit - Local	0.54	0.54
Total	373.90	(-)716.09
3. Investments held in the "Cash Balance Investment Account."	1,272.60**	1,310.12
Total (a)	1,646.50	594.03
(b) Other Cash Balances and Investments Cash with Departmental Officers		
1. Cash with departmental officers, viz. Forest and Public Works	4.03	3.91
2. Permanent advances for contingent expenditure with departmental officers.	0.11	0.11
3. Investments of Earmarked Funds	3,787.38	3,235.50
Total (b)	3,791.52	3,239.52
Total (a) and (b)	5,438.02	3,833.55

[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 2023-24 advised to the Reserve Bank of India till 10 April 2024.

* Cash Balance worked out by Accountant General is ₹ 373.36 crore (Debit) with Reserve Bank of India besides ₹ 0.54 crore (Debit) as Remittances in Transit. The cash balance reported by RBI as on 31 March 2024 is ₹ 81.90 crore (Credit). Thus, there is a difference of ₹ 291.46 crore between the two figures. The difference is being reconciled.

** Differs from ₹ 1,188.72 crore as intimated by the Reserve Bank of India by ₹ 83.88 crore . The difference pertains to previous years which is under reconciliation.

Annexure to Statement No. 2-contd.

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^[2] 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 ₹ 1,464.00 crore during 1 April 2023 to 31 March 2024. 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.

^[2] The cash balance (Deposits with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2024 but worked out by 10 April and not simply the daily balance on 31 March 2024.

Annexure to Statement No. 2-concl.

Cash Balances and Investments of Cash Balances

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2023-24 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	203
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	50
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	113
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	..
(v) Number of days on which overdraft was taken.	..

At the close of the year 2023-24, no amount was outstanding under ways and means advances and overdraft. During 2023-24, an amount of ₹ 25,994.12 crore on account of ordinary ways and means advance/special ways and mean advance/overdraft was taken and the entire amount was repaid during the year thereby leaving nil balance.

During 2023-24, a sum of ₹ 9.03 crore was paid as interest on ways and means advance.

The State Government has invested ₹ 1,272.60 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹ 6.19 crore which was ₹ 1.83 crore more than that realised during last year.

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)			
I-TAX AND NON-TAX REVENUE			
(₹ in crore)			
Description		Actuals	
		2023-24	2022-23
A.	Tax Revenue		
A.1	Own Tax Revenue	72,511.12	62,960.80
	State Goods and Services Tax (SGST)	33,960.03	28,576.56
	Land Revenue	22.41	22.43
	Stamps and Registration fees	10,529.29	8,607.13
	State Excise	11,326.48	9,673.37
	Taxes on Sales, Trade etc.	11,330.56	11,262.05
	Taxes on Vehicles	4,903.64	4,231.20
	Taxes on Goods and Passengers	6.71	2.76
	Taxes and Duties on Electricity	424.47	578.00
	Other Taxes and Duties on Commodities and Services	7.53	7.30
A.2	Share of net proceeds of Taxes	12,345.35	10,378.00
	Central Goods and Services Tax (CGST)	3,746.67	2,932.91
	Integrated Goods and Services Tax (IGST)	..	..
	Corporation Tax	3,705.50	3,478.57
	Taxes on Income other than Corporation Tax	4,279.41	3,397.23
	Other Taxes on Income and Expenditure	..	..
	Taxes on Wealth	..	..
	Customs	432.62	407.99
	Union Excise Duties	163.72	128.00
	Service Tax	2.31	16.22
	Other Taxes and Duties on Commodities and Services	15.12	17.08
	Total A	84,856.47	73,338.80
B	Non-Tax Revenue		
	Interest Receipts	1,645.20*	1,464.09
	Police	159.05	90.25
	Other Administrative Services	167.69	155.02
	Miscellaneous General services	189.05	102.75
	Education, Sports, Art and Culture	366.52	677.73
	Medical and Public Health	301.21	472.53
	Water Supply and Sanitation	48.69	66.92
	Urban Development	1,559.63	1,284.24
	Forestry and Wild Life	23.03	21.27
	Major Irrigation	591.01	334.60
	Non-Ferrous Mining and Metallurgical Industries	810.77	834.40
	Road Transport	1,368.50	1,333.43
	Others	872.66	1,905.39
	Total B	8,103.01	8,742.62

* Includes ₹ 1,361.36 crore as book adjustment of interest.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-contd.

II-GRANTS FROM GOVERNMENT OF INDIA			
(₹ in crore)			
Description		Actuals	
		2023-24	2022-23
C	Grants-in-aid from Central Government		
C.1	Centrally Sponsored Schemes	2,768.56	2,919.81
C.2	Finance Commission Grants	1,973.33	1,617.56
C.3	Other Transfer/Grants to States/Union Territories with Legislatures	3,613.49	2,575.89
Total C		8,355.38	7,113.26
Total Revenue Receipts (A+B+C)		1,01,314.86(a)	89,194.68

(a) Differs from Statement No. 14 by ₹ 0.02 crore due to rounding.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-concl.d.			
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
(₹ in crore)			
Description		Actuals	
		2023-24	2022-23
D.	Capital Receipts		
	Disinvestment proceeds	114.83	73.91
	Total D	114.83	73.91
E.	Public Debt Receipts		
	Internal Debt		
	Market Loans	47,500.00	45,158.00
	Ways and Means Advances from the Reserve Bank of India	25,994.12	21,134.24
	Bonds	..	..
	Loans from Financial Institutions	13,098.41	12,865.82
	Other Loans	383.13	220.93
	Total E	86,975.66	79,378.99
F.	Loans and Advances from Central Government		
	Loans for State Plan Schemes	33.39	..
	Other Loans for States/ Union Territory with Legislature Schemes	1,711.77	1,270.30
	Total F	1,745.16	1,270.30
G.	Loans and advances by State Government (Recoveries)¹	301.15	237.75
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,90,451.66(a)	1,70,155.63

¹ Details are in Statements No.7 and 18 in Volume II

(a) Differs from actual receipts on 31 March 2024 by ₹ 0.02 crore due to rounding.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	1,663.01	..	..	1,663.01
	Parliament/State/Union Territory Legislatures	81.51	..	..	81.51
	President, Vice President/Governor, Administrator of Union Territories	19.43	..	..	19.43
	Council of Ministers	173.82	..	..	173.82
	Administration of Justice	1,329.34	..	..	1,329.34
	Election	58.91	..	..	58.91
A.2	Fiscal Services	762.10	..	..	762.10
	Land Revenue	226.87	..	..	226.87
	Stamps and Registration	133.53	..	..	133.53
	State excise	56.88	..	..	56.88
	Taxes on Sales, Trade etc.	248.80	..	..	248.80
	Taxes on Vehicles	85.19	..	..	85.19
	Collection Charges under State Goods and Services Tax	0.29	..	..	0.29
	Other Taxes and Duties on Commodities and Services	9.00	..	..	9.00
	Other Fiscal Services	1.54	..	..	1.54
A.3	Interest Payment and Servicing of Debt	21,904.97	..	..	21,904.97
	Appropriation for Reduction or Avoidance of Debt	300.00	..	..	300.00
	Interest Payments	21,604.97	..	..	21,604.97
A.4	Administrative Services	7,570.61	640.61	..	8,211.22
	Public Service Commission	166.41	..	..	166.41
	Secretariat-General Services	296.02	..	..	296.02
	District Administration	321.05	..	..	321.05
	Treasury and Accounts Administration	96.72	..	..	96.72
	Police	5,804.30	248.48	..	6,052.78
	Jails	314.12	..	..	314.12
	Supplies and Disposals	4.61	..	..	4.61
	Stationery and Printing	17.53	..	..	17.53
	Public Works	239.04	392.13	..	631.17
	Vigilance	58.28	..	..	58.28
	Other Administrative Services	252.53	..	..	252.53

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
A	General Services- conclud.				
A.5	Pension and Miscellaneous General Services	13,497.58	..	..	13,497.58
	Pensions and Other Retirement Benefits	13,496.70	..	..	13,496.70
	Miscellaneous General Services	0.88	..	..	0.88
	Total A : General Services	45,398.27	640.61	..	46,038.88
B	Social Services				
B.1	Education, Sports Art and Culture	16,816.61	574.52	1,202.45	18,593.58
	General Education	16,095.53	482.46	792.00	17,369.99
	Technical Education	365.25	15.49	410.45	791.19
	Sports and Youth Services	327.86	69.97	..	397.83
	Art and Culture	27.97	6.60	..	34.57
B.2	Health & Family Welfare	6,086.42	1,154.36	765.69	8,006.47
	Medical and Public health	5,788.09	1,154.36	765.69	7,708.14
	Family Welfare	298.33	..	..	298.33
B.3	Water Supply, Sanitation, Housing and Urban Development	6,427.66	2,589.44	..	9,017.10
	Water Supply and Sanitation	2,708.76	1,915.46	..	4,624.22
	Housing	418.72	71.98	..	490.70
	Urban Development	3,300.18	602.00	..	3,902.18
B.4	Information and Broadcasting	333.57	60.49	..	394.06
	Information and Publicity	333.57	60.49	..	394.06
B.5	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	626.12	6.23	..	632.35
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	626.12	6.23	..	632.35
B.6	Labour and Labour Welfare	866.44	..	..	866.44
	Labour, Employment and Skill Development	866.44	..	..	866.44
B.7	Social Welfare & Nutrition	12,607.06	37.61	..	12,644.67
	Social Security and Welfare	11,438.17	37.61	..	11,475.78
	Nutrition	402.57	..	..	402.57
	Relief on account of Natural Calamities	766.32	..	..	766.32

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
B	Social Services- conclud.				
B.8	Others	13.65	15.29	..	28.94
	Other Social Services	4.67	15.29	..	19.96
	Secretariat- Social Services	8.98	..	..	8.98
	Total B : Social Services	43,777.53	4,437.94	1,968.14	50,183.61
C	Economic Services				
C.1	Agriculture and Allied Activities	4,909.65	2,997.71	1,186.20	9,093.56
	Crop Husbandry	1,721.80	45.30	383.12	2,150.22
	Soil & Water Conservation	145.46	..	..	145.46
	Animal Husbandry	837.81	40.78	137.96	1,016.55
	Dairy Development	0.39	..	..	0.39
	Fisheries	130.55	0.18	..	130.73
	Forestry and Wild Life	372.98	..	..	372.98
	Food Storage and Warehousing	985.22	2,880.15	24.76	3,890.13
	Agricultural Research and Education	..	..	608.35	608.35
	Co-operation	713.85	31.30	32.01	777.16
	Other Agricultural Programmes	1.59	..	..	1.59
C.2	Rural Development	3,658.13	1,232.16	..	4,890.29
	Special Programmes for Rural Development	128.36	..	..	128.36
	Rural Employment	173.46	..	..	173.46
	Land Reforms	34.53	..	..	34.53
	Other Rural Development Programmes	3,321.78	1,232.16	..	4,553.94
C.3	Irrigation and Flood Control	2,615.02	2,623.65	..	5,238.67
	Major Irrigation	1,721.86	1,013.23	..	2,735.09
	Medium Irrigation	222.07	770.45	..	992.52
	Minor Irrigation	6.45	15.92	..	22.37
	Flood Control Project	..	824.05	..	824.05
	Command Area Development	664.64	..	..	664.64

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
C	Economic Services- conclud.				
C.4	Energy	7,953.07	234.04	..	8,187.11
	Power	7,144.85	234.04	..	7,378.89
	New and Renewable Energy	808.22	..	..	808.22
C.5	Industry and Minerals	797.30	183.19	219.33	1,199.82
	Village and Small Industries	584.71	77.98	3.33	666.02
	Consumer Industries	..	0.20	216.00	216.20
	Industries	132.76	105.01	..	237.77
	Non-Ferrous Mining & metallurgical Industries	79.83	..	..	79.83
C.6	Transport	3,929.14	3,355.45	584.38	7,868.97
	Civil Aviation	8.59	430.51	..	439.10
	Roads and Bridges	1,346.26	2,651.00	..	3,997.26
	Road Transport	2,574.29	273.94	584.38	3,432.61
C.7	Science, Technology and Environment	37.57	..	..	37.57
	Other Scientific Research	24.12	..	..	24.12
	Ecology and Environment	13.45	..	..	13.45
C.8	General Economic Services	120.04	216.19	..	336.23
	Secretariat- Economic Services	35.39	..	..	35.39
	Tourism	53.80	74.15	..	127.95
	Census Surveys and Statistics	22.72	..	..	22.72
	Civil Supplies	0.24	..	..	0.24
	Other General Economic Services	7.89	142.04	..	149.93
	Total C: Economic Services	24,019.92	10,842.39	1,989.91	36,852.22
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	..	..	..	..
	Total D: Grants-in-aid and Contributions	..	..	..	..

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
E.	Loans to Government Servants etc.	..	..	97.17	97.17
	Loans to Government Servants etc.	..	..	97.17	97.17
F.	Public Debt	..	..	59,194.21	59,194.21
	Internal Debt of the State Government	..	..	58,984.20	58,984.20
	Loans and Advances from the Central Government	..	..	210.01	210.01
G.	Inter State Settlement	..	..	..	..
H.	Appropriation to Contingency Fund	..	..	..	..
	Total Consolidated Fund Expenditure	1,13,195.72	15,920.94	63,249.43	1,92,366.09(a)

(a) Differs from actual total Expenditure by ₹ 0.03 crore due to rounding.

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

B. EXPENDITURE BY NATURE									
Object of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Loans	..	63,249.43(a)	63,249.43	..	55,483.33	55,483.33	..	26,439.22	26,439.22
Interest	22,650.41	315.92	22,966.33	21,063.67	344.25	21,407.92	19,271.18	301.45	19,572.63
Salaries	19,573.51	830.43(b)	20,403.94	19,132.94	867.29	20,000.23	19,052.39	1,045.15	20,097.54
Pension	20,471.67	1.76	20,473.43	18,560.38	1.49	18,561.87	16,973.63	1.23	16,974.86
Grant-in-Aid	12,139.09(c)	..	12,139.09	11,673.48	..	11,673.48	12,445.81	..	12,445.81
Advances	100.06	12,380.78	12,480.84	100.00	10,380.99	10,480.99	89.00	12,193.91	12,282.91
Major works	0.78	11,157.22	11,158.00	..	9,409.39	9,409.39	0.32	10,201.87	10,202.19
Subsidies	10,718.41	..	10,718.41	9,359.92	..	9,359.92	9,535.49	..	9,535.49
Dearness Allowance	7,082.12	..	7,082.12	5,869.49	..	5,869.49	4,172.56	..	4,172.56
Contributions	2,343.58	..	2,343.58	1,969.84	..	1,969.84	1,569.62	..	1,569.62
Contractual Services	2,435.79	..	2,435.79	1,702.66	..	1,702.66	1,292.70	..	1,292.70
Investment	300.00	547.17	847.17	300.00	1,242.99	1,542.99	500.00	283.54	783.54
Purchases	73.60	316.63	390.23	1,031.77	386.60	1,418.37	109.68	24.03	133.71
Special Component for SCs	1,081.77	110.67	1,192.44	1,319.42	66.44	1,385.86	1,094.95	73.02	1,167.97
Gratuities	1,496.00	..	1,496.00	1,361.31	..	1,361.31	1,236.77	..	1,236.77
Energy Charges	1,601.35	..	1,601.35	1,324.55	..	1,324.55	1,377.21	..	1,377.21
Maintenance	1,611.79	2.65	1,614.44	1,315.00	..	1,315.00	1,277.35	..	1,277.35
Honorarium	878.24	..	878.24	1,108.55	..	1,108.55	1,133.32	..	1,133.32
Other Charges	1,225.12	0.01	1,225.13	1,054.66	0.15	1,054.81	990.59	0.33	990.92
Wages	710.41	..	710.41	962.34	..	962.34	794.91	..	794.91
Minor Works	831.85	..	831.85	920.20	..	920.20	931.60	0.40	932.00
Petrol, Oil and Lubricant	915.62	..	915.62	772.55	..	772.55	639.62	..	639.62
Material and Supplies	1,045.74	..	1,045.74	746.79	..	746.79	1,135.47	..	1,135.47
Unemployment Allowance	306.09	..	306.09	639.10	..	639.10	688.94	..	688.94
Medical Reimbursement	607.36	..	607.36	569.08	..	569.08	489.06	..	489.06
Ex-gratia	535.28	..	535.28	555.81	..	555.81	517.74	..	517.74
Scholarship and Stipends	578.31	..	578.31	549.47	..	549.47	321.01	..	321.01
Rent Rates & Taxes	411.20	..	411.20	465.73	..	465.73	245.83	..	245.83
Leave Travel Concession	512.75	..	512.75	443.99	..	443.99	215.86	..	215.86
Compensation	319.09	54.13	373.22	296.52	39.36	335.88	70.21	62.09	132.30
Stores & Equipments	141.58	..	141.58	303.09	..	303.09	230.79	0.04	230.83
Office Expenses	234.62	..	234.62	219.46	..	219.46	204.83	..	204.83

(a) Includes Loans and Advances (₹ 4,055.22 crore) and Public Debt (₹ 59,194.21 crore).

(b) Comprises Establishment Expenditure transferred from Revenue (MH 2408) to Capital (MH 4408) and Prorata charges of Irrigation Projects.

(c) Includes two SOEs - Grant-in-aid General (₹ 7,639.79 crore) and Grants for Creation of Capital Assets (₹ 4,499.30 crore).

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

B. EXPENDITURE BY NATURE									
Object of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Feeding/Cash Doles	226.15	..	226.15	216.91	..	216.91	249.92	..	249.92
Miscellaneous	133.80	..	133.80	173.92	..	173.92	111.91	..	111.91
Motor Vehicle	175.00	27.85	202.85	146.46	2.30	148.76	71.33	..	71.33
Travel Expenses	133.34	..	133.34	142.14	..	142.14	129.77	..	129.77
Discretionary Grants	140.14	..	140.14	138.34	..	138.34	126.49	..	126.49
Professional & Special Services	133.07	..	133.07	124.35	..	124.35	129.29	..	129.29
Computerisation	147.50	..	147.50	117.38	..	117.38	129.26	..	129.26
Advertising and Publicity	199.16	..	199.16	114.20	..	114.20	114.77	..	114.77
Proficiency & Special Services	205.50	..	205.50	102.71	..	102.71	80.29	..	80.29
Building	..	73.41	73.41	..	88.72	88.72	..	19.11	19.11
Lands	..	31.01	31.01	..	88.38	88.38	..	46.97	46.97
Prizes and Awards	111.00	..	111.00	88.32	..	88.32	21.30	..	21.30
Secret Service	49.78	..	49.78	68.37	..	68.37	52.23	..	52.23
Depreciation	50.16	..	50.16	50.34	..	50.34	40.24	..	40.24
Election Expenditure	15.41	..	15.41	30.54	..	30.54	14.59	..	14.59
Research & Development	0.72	133.55	134.27	1.10	28.70	29.80	1.18	24.64	25.82
Training	25.11	..	25.11	22.01	..	22.01	15.80	..	15.80
Machinery and Equipment	46.08	79.88	125.96	12.22	4.77	16.99	7.04	2.75	9.79
Hospitality/ Entertainments Expenses	15.70	..	15.70	13.23	..	13.23	10.53	..	10.53
Water Charges	234.33	..	234.33	7.86	..	7.86	7.09	..	7.09
Commitment charges	8.51	..	8.51	7.46	..	7.46	11.21	..	11.21
Furniture	7.36	0.70	8.06	4.78	1.07	5.85	1.02	1.14	2.16
Publications	6.66	..	6.66	5.54	..	5.54	3.11	..	3.11
Uniforms/ Liveries	6.27	..	6.27	0.22	..	0.22	13.61	..	13.61
Others	12.34	..	12.34	10.84	..	10.84	6.28	..	6.28
Suspense	(-469.35)	(-0.04)	(-469.39)	(-437.73)	(-1.25)	(-438.98)	(-515.45)	..	(-515.45)
Deduct Recoveries	(-1,351.23)	(-10,142.78)	(-11,494.01)	(-447.06)	(-11,286.68)	(-11,733.74)	(-1,016.21)	(-13,236.11)	(-14,252.32)
Total	1,13,195.70	79,170.38	1,92,366.08(a)	1,06,406.22	67,148.29	1,73,554.51	98,425.04	37,484.78	1,35,909.82

(a) Differs from actual total Expenditure by ₹ 0.02 crore due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
A.	CAPITAL ACCOUNTS OF GENERAL SERVICES-					
4047	Capital Outlay on Other Fiscal Services	..	10.10	..	10.10	..
4055	Capital Outlay on Police	195.62	2,537.04	248.48	2,785.52	27.02
4058	Capital Outlay on Stationery and Printing	..	11.51	..	11.51	..
4059	Capital Outlay on Public Works	357.19	4,023.94	392.13	4,416.07	9.78
	Total-A. Capital Account of General Services	552.81	6,582.59	640.61	7,223.20	15.88
B.	CAPITAL ACCOUNT OF SOCIAL SERVICES-					
(a)	<i>Capital Account of Education, Sports, Art and Culture-</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	389.02	4,073.71	574.52	4,648.23	47.68
	Total- (a) Capital Account of Education, Sports, Art and Culture	389.02	4,073.71	574.52	4,648.23	47.68
(b)	<i>Capital Account of Health and Family Welfare-</i>					
4210	Capital Outlay on Medical and Public Health	1,381.89	5,033.36	1,154.36	6,187.72	(-)16.47
4211	Capital Outlay on Family Welfare	..	40.81	..	40.81	..
	Total- (b) Capital Account of Health and Family Welfare	1,381.89	5,074.17	1,154.36	6,228.53	(-)16.47
(c)	<i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	1,049.75	18,513.74	1,915.46	20,429.20	82.47
4216	Capital Outlay on Housing	58.57	966.52	71.98	1,038.50	22.90
4217	Capital Outlay on Urban Development	739.88	8,558.93	602.00	9,160.93	(-)18.64
	Total-(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,848.20	28,039.19	2,589.44	30,628.63	40.11

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
B.	Capital Account of Social Services-concltd.					
(d)	<i>Capital Account of information and Broadcasting-</i>					
4220	Capital Outlay on Information and Publicity	22.22	293.16	60.49	353.65	172.23
	Total-(d) Capital Account of Information and Broadcasting	22.22	293.16	60.49	353.65	172.23
(e)	<i>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	0.45	69.31	6.23	75.54	1284.44
	Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.45	69.31	6.23	75.54	1284.44
(g)	<i>Capital Account of Social Welfare and Nutrition-</i>					
4235	Capital Outlay on Social Security and Welfare	81.33	768.82	37.61	806.43	(-)53.76
	Total-(g) Capital Account of Social Welfare and Nutrition	81.33	768.82	37.61	806.43	(-)53.76
(h)	<i>Capital Account of Other Social Services-</i>					
4250	Capital Outlay on other Social Services	32.70	1,460.33	15.29	1,474.82(a)	(-)53.24
	Total-(h) Capital Account of Other Social Services	32.70	1,460.33	15.29	1,474.82(a)	(-)53.24
	Total-B. Capital Account of Social Services	3,755.81	39,778.69	4,437.94	44,215.83(a)	18.16

(a) Decreased proforma by ₹ 0.80 crore from the closing balance due to retirement of capital/disinvestment.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-					
(a)	<i>Capital Account of Agriculture and Allied Activities-</i>					
4401	Capital Outlay on Crop Husbandry	31.97	42.38	45.30	87.68	41.70
4402	Capital Outlay on Soil and Water Conservation	..	1.37	..	1.37	..
4403	Capital Outlay on Animal Husbandry	7.92	88.28	40.78	129.06	414.90
4404	Capital Outlay on Dairy Development	..	18.47	..	18.40(a)	..
4405	Capital Outlay on Fisheries	..	3.92	0.18	4.10	..
4406	Capital Outlay on Forestry and Wild Life	..	1.57	..	1.57	..
4408	Capital Outlay on Food Storage and Warehousing	(-)240.52	7,980.64	2,880.15	10,860.79	1297.47
4416	Investments in Agricultural Financial Institutions	..	0.53	..	0.53	..
4425	Capital Outlay on Co-operation	112.12	871.67	31.30	806.09(b)	(-)72.08
4435	Capital Outlay on Other Agricultural Programmes	..	(-)2.08	..	(-)6.06 (c)(d)	..
	Total- (a) Capital Account of Agriculture and Allied Activities	(-)88.51	9,006.75	2,997.71	11,903.53(e)	(-)3486.86
(b)	<i>Capital Account of Rural Development</i>					
4515	Capital Outlay on Other Rural Development Programmes	407.27	636.82	1,232.16	1,868.98	202.54
	Total-(b) Capital Account of Rural Development	407.27	636.82	1,232.16	1,868.98	202.54
(d)	<i>Capital Account of Irrigation and Flood Control-</i>					
4700	Capital Outlay on Major Irrigation	869.69	9,332.90	1,013.23	10,346.13	16.50
4701	Capital Outlay on Medium Irrigation	754.68	9,283.30	770.45	10,053.75	2.09
4702	Capital Outlay on Minor Irrigation	2.74	553.45	15.92	569.37	481.02
4711	Capital Outlay on Flood Control Projects	544.08	3,767.46	824.05	4,591.51	51.46
	Total-(d) Capital Account of Irrigation and Flood Control	2,171.19	22,937.11	2,623.65	25,560.76	20.84

(a) Decreased proforma by ₹ 0.07 crore due to retirement of capital/investment. (b) Decreased proforma by ₹ 96.88 crore due to retirement of capital/investment. (c) Minus figure was due to excess of receipt and recovery over expenditure. (d) Decreased proforma by ₹ 3.98 crore due to retirement of capital/investment. (e) Decreased proforma by ₹ 100.93 crore due to retirement of capital/investment.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.					
(e)	<i>Capital Account of Energy-</i>					
4801	Capital Outlay on Power Projects	8.00	29,332.88	234.04	29,566.92	2825.50
4810	Capital Outlay on New and Renewable Energy	..	8.28	..	8.28	..
	Total-(e) Capital Account of Energy	8.00	29,341.16	234.04	29,575.20	2825.50
(f)	<i>Capital Account of Industry and Minerals-</i>					
4851	Capital Outlay on Village and Small Industries	9.53	67.00	77.98	144.09(a)	718.26
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	148.00	159.95	..	159.95	(-)100.00
4860	Capital Outlay on Consumer Industries	0.20	46.20	0.20	34.21(b)	..
4875	Capital Outlay on Other Industries	..	0.09	..	0.09	..
4885	Other Capital Outlay on Industries and Minerals	..	297.43	105.01	402.44	100.00
	Total-(f) Capital Account of Industry and Minerals	157.73	571.11	183.19	741.22(c)	16.14
(g)	<i>Capital Account of Transport-</i>					
5053	Capital Outlay on Civil Aviation	411.00	928.27	430.51	1,358.78	4.75
5054	Capital Outlay on Roads and Bridges	3,645.20	26,669.49	2,651.00	29,320.49	(-)27.27
5055	Capital Outlay on Road Transport	335.19	2,052.01	273.94	2,325.95	(-)18.27
	Total-(g) Capital Account of Transport	4,391.39	29,649.77	3,355.45	33,005.22	(-)23.59

(a) Decreased proforma by ₹ 0.89 crore from the closing balance due to retirement of capital/disinvestment.

(b) Decreased proforma by ₹ 12.19 crore from the closing balance due to retirement of capital/disinvestment.

(c) Decreased proforma by ₹ 13.08 crore from the closing balance due to retirement of capital/disinvestment.

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

Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-<i>concl.</i>					
(i)	<i>Capital Account of Science Technology and Environment</i>					
5425	Capital Outlay on other Scientific and Environmental Research	..	58.85	..	58.85	..
	<i>Total-(i)Capital Account of Science Technology and Environment</i>	..	58.85	..	58.85	..
(j)	<i>Capital Account of General Economic Services-</i>					
5452	Capital Outlay on Tourism	78.86	508.96	74.15	583.11	(-)5.97
5475	Capital Outlay on other General Economic Services	230.41	1,532.79	142.04	1,674.83	(-)38.35
	<i>Total-(j) Capital Account of General Economic Services</i>	309.27	2,041.75	216.19	2,257.94	(-)30.10
	Total-C. Capital Account of Economic Services	7,356.34	94,243.32	10,842.39	1,04,971.70(a)	47.39
	Grand Total	11,664.96	1,40,604.60	15,920.94	1,56,410.73(b)(c)	36.49

(a) Decreased proforma by ₹ 114.01 crore from the closing balance due to retirement of capital/disinvestment.

(b) Decreased proforma by ₹ 114.81 crore from the closing balance due to retirement of capital/disinvestment.

(c) Differ from actual progressive expenditure upto 2023-24 by ₹ 0.02 crore due to rounding.

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 2023-24, the Government invested ₹ 372.98 crore, in Government Companies (₹ 340.97 crore) and Co-operative Institutions (₹ 32.01 crore). Further, out of investments in Co-operative Institutions ₹ 114.83 crore retired during the year.

The total investments of the Government in the share capital of different concerns at the end of 2021-22, 2022-23 and 2023-24 were ₹ 37,865.68 crore, ₹ 38,020.06 crore and ₹ 38,278.21 crore respectively. The dividend received thereon during the three years was ₹ 1,007.59 crore (2.66 per cent), ₹ 192.00 crore (0.50 per cent) and ₹ 289.79 crore (0.76 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 2023-24 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 (June, 2024).

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	..	..	..
(ii)	Purchase and Distribution of pesticides	4401- Capital outlay on Crop Husbandry	1986-87	0.01	..	..

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

Explanatory Notes

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)						
3	Food and Supplies Department- Grain Supply Scheme	4408 -Capital Outlay on Food Storage and Warehousing	2017-18	9,098.50	(-)289.05	3.18
4	Transport Department- Haryana Roadways	5055 -Capital Outlay on Road Transport	2020-21	1,610.34	(-)7,842.70	487.02

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(1) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
A Public Debt					(₹ in crore)		
6003 Internal Debt of the State Government							
Market Loans	2,19,185.55	47,500.00	13,946.18	2,52,739.37	33,553.82	15.31	74.69
Ways and Means Advance from the RBI	..	25,994.12	25,994.12	..	..	..	..
Bonds	17,300.00	..	5,190.00	12,110.00	(-)5,190.00	(-)30.00	3.58
Loans from Financial Institutions	9,266.97	13,098.41	12,685.38	9,680.00	413.03	4.46	2.86
Special Securities issued to National Small Savings Fund	6,356.48	..	1,004.39	5,352.09	(-)1,004.39	(-)15.80	1.58
Other Loans	671.78	383.13	164.13	890.78	219.00	32.60	0.26
Total - 6003 Internal Debt of the State Government	2,52,780.78	86,975.66	58,984.20	2,80,772.24	27,991.46	11.07	82.97
6004 Loans and Advances from the Central Government	14,290.07	1,745.16	210.01	15,825.22	1,535.15	10.74	4.68
A Total Public Debt	2,67,070.85	88,720.82	59,194.21	2,96,597.46	29,526.61	11.06	87.65

^[1] 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 ^[1]

Nature of Borrowings	Balance as on 1 April 2023	Receipts during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
B Other liabilities							
					(₹ in crore)		
State Provident Funds	18,629.56	3,448.17	3,351.64	18,726.09	96.53	0.52	5.53
Insurance and Pension Funds	34.26	35.87	33.97	36.16	1.90	5.55	0.01
Reserve Funds bearing Interest	6,554.18	1,886.37	535.02	7,905.53	1,351.35	20.62	2.34
Reserve Funds not bearing Interest	469.29	636.89	560.54	545.64	76.35	16.27	0.16
Deposits bearing Interest	442.63	2,839.31	2,795.80	486.14	43.51	9.83	0.14
Deposits not bearing Interest	11,667.62	55,044.72	52,641.10	14,071.24	2,403.62	20.60	4.16
B Total other liabilities	37,797.54	63,891.33	59,918.07	41,770.80	3,973.26	10.51	12.35
Total Public Debt and other liabilities	3,04,868.39	1,52,612.15	1,19,112.28	3,38,368.26(a)	33,499.87	10.99	100.00

[1] Detailed Account is in Statement No. 17 and Statement No. 21.

(a) Differs from Balance of Total Public Debt and other Liabilities on 31 March 2024 by Rs. 0.03 crore.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-contd.

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 2023	Additions during the year	Withdrawals during the year	Balance on 31 March 2024
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	1,692.34	429.94	..	2,122.28
Total		1,694.47	429.94	..	2,124.41

Out of total balances of ₹ 2,124.41 crore in the Sinking funds, ₹ 2,122.28 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 loans received during 2023-24 were Nil and ₹ 1,004.39 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 5,352.09 crore which was 1.58 *per cent* of the total Public Debt and other liabilities of the State Government as on 31 March 2024.

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.

Thirty seven Market loans of ₹ 47,500.00 crore (₹ 2,000.00 crore carrying 7.66%, ₹ 1,000.00 crore carrying 7.47%, ₹ 1,000.00 crore carrying 7.49% and ₹ 2,000.00 crore carrying 7.77% interest redeemable in the year 2036; ₹ 4,000.00 crore carrying 7.49%, ₹ 2,000.00 crore carrying 7.45%, ₹ 1,000.00 crore carrying 7.38%, ₹ 1,500.00 crore carrying 7.42%, ₹ 1,000.00 crore carrying 7.67%, ₹ 1,000.00 crore carrying 7.72%, ₹ 2,000.00 crore carrying 7.75%, ₹ 1,000.00 crore carrying 7.66%, ₹ 1,000.00 crore carrying 7.59%, ₹ 1,000.00 crore carrying 7.48%, ₹ 1,000.00 crore carrying 7.44%, ₹ 2,000.00 crore carrying 7.45% and ₹ 1,000.00 crore carrying 7.47% interest redeemable in the year 2035; ₹ 1,000.00 crore carrying 7.44%, ₹ 1,000.00 crore carrying 7.72%, ₹ 1,500.00 crore carrying 7.71%, ₹ 500.00 crore carrying 7.53%, ₹ 1,000.00 crore carrying 7.65%, ₹ 1,000.00 crore carrying 7.45%, ₹ 2000.00 crore carrying 7.47%, ₹ 1500.00 crore carrying 7.44%, ₹ 1500.00 crore carrying 7.49%, ₹ 1,000.00 crore carrying 7.40%, ₹ 1000.00 crore carrying 7.32%, ₹ 1,750.00 crore carrying 7.36% and ₹ 1,000.00 crore carrying 7.35% interest redeemable in the year 2033; ₹ 1000.00 crore carrying 7.44% interest redeemable in the year 2032; ₹ 750.00 crore carrying 7.34% and ₹ 1,000.00 crore carrying 7.39% interest redeemable in the year 2031; ₹ 1000.00 crore carrying 7.50% interest redeemable in the year 2030; ₹ 1,000.00 crore carrying 7.29% and ₹ 1,000.00 crore carrying 7.39% interest redeemable in the year 2029; ₹ 500.00 crore carrying 7.16% interest redeemable in the year 2027) 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 2023-24 was ₹ 50,261.32 crore. The outstanding liability against matured loan was ₹ 0.02 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 short fall 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 Statement No. 2.

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.

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

Amount met from revenue during 2022-23 and 2023-24 as interest charges are shown below :-

	2023-24	2022-23	Net increase(+) or decrease(-)
	(₹ in crore)		
Gross debt and other obligations at the end of the year	3,38,368.26	3,04,868.39	33,499.87
(i) Interest paid by the Government -			
(a) On Public Debt and Small Savings, Provident Funds	20,939.30	19,449.50	1,489.80
(b) On other obligations	665.67	646.07	19.60
Total	21,604.97	20,095.57	1,509.40
(ii) Deduct			
Interest received on loans and advances given by the Government	181.60	74.97	106.63
Interest realised on investment of cash balances	6.19	4.36	1.83
(iii) Net amount of interest charges	21,417.18	20,016.24	1,400.94
(iv) Percentage of Gross interest item (i) to total revenue receipts	21.32	22.53	(-)1.21
(v) Percentage of Net interest item (iii) to total revenue receipts	21.14	22.44	(-)1.30
 (B) Appropriation for reduction or avoidance of debt			
(i) Contribution to Saving Funds	300.00	300.00	..
(ii) Other appropriation	..	..	..

In addition, there were adjustment of interest charges of ₹ 1,361.36 crore on account of interest received from departmental commercial undertakings and ₹ 34.32 crore on account of premium on market loans and ₹ 39.40 as accrued interest on Single Nodal Agency Accounts and ₹ 22.33 crore as Miscellaneous receipts.

The Government also received during the year ₹ 289.79 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.

Loanee Group	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2024	Net increase/ decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
				(₹ in crore)			
Education, Sports, Art and Culture	659.50	1,202.45	..	..	1,861.95	1,202.45	..
Loans for Health and Family Welfare	22.50	765.69	..	..	788.19	765.69	..
Water Supply, Sanitation, Housing and Urban Development	972.70	..	..	..	972.70	..	..
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	0.50	..	0.03	..	0.47	(-)0.03	..
Agriculture & Allied Activities	2,200.01	1,186.19	32.11	..	3,354.09	1,154.08	..
Rural Development	208.79	..	22.33	..	186.46	(-)22.33	..
Irrigation and Flood Control	176.31	..	..	..	176.31	..	..
Energy	832.24	..	101.75	..	730.49	(-)101.75	..
Industry and Minerals	5,352.23	219.33	70.00	..	5,501.56	149.33	..
Transport	0.01	584.38	..	..	584.39	584.38	..
General Financial and Trading Institutions	12.66	..	..	..	12.66	..	..
Government Servants	135.04	97.17	74.93	..	157.28	22.24	..
Total – Loan and Advances	10,574.38	4,055.21	301.15	..	14,328.44(a)	3,754.06	..

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

Sl. No.	Loanee Entity	Year of Sanction	Sanction Order No.	Amount (₹ in crore)	Rate of Interest
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No information available.

(a) Differs from figures in Statement No. 18 by ₹ (-) 0.02 crore due to rounding.

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

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

Sector	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2024	Net increase/ decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services	..	..	..	..	..	..	..
Social Services	1,657.08	1,968.14	0.03	..	3,625.19	1,968.11	..
Economic Services	8,782.28	1,989.90	226.19	..	10,545.99	1,763.71	..
Government Servants	135.04	97.17	74.93	..	157.28	22.24	..
Total	10,574.40	4,055.21	301.15	..	14,328.46	3,754.06	..

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

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

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

Loanee-Entity	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2024
	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	27.57
Rural Housing Scheme	0.92	..	0.92	1990-91	23.07
Total	2.26	..	2.26	..	55.24

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 2022-23 and 2023-24

Name of the Concern	2023-24			2022-23		
	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)	
I. Statutory Corporations	2	204.93	12.63	2	204.93	..
II. Rural Banks	4	0.53	..	4	0.53	..
III. Government Companies	34	37,146.12	247.58	33	36,805.15	187.69
IV. Other Joint Stock Companies and Partnerships	31	1.75	..	31	1.75	..
V. Co-operative Institutions and Local Bodies	41	924.88*	29.58	42	1,007.70	4.31
Total	112	38,278.21	289.79	112	38,020.06	192.00

* Investment of ₹ 114.83 crore retired during the year.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details of Guarantee.

Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed during the year	Outstanding at the beginning of 2023-24	Additions during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of 2023-24	Guarantee Commission or Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
(₹ in crore)										
Power (50)	21,434.76	7,505.75	8,037.76	2,182.80	..	..	13,360.71	168.91	153.43	..
Co-operative (8)	1,511.73	341.51	68.36	45.14	..	..	364.73	6.45	1.87	..
Urban Development and Housing (20)	21,093.06	12,073.64	2,542.25	6,850.34	..	..	7,765.55	60.40	15.29	..
Other Infrastructure (17)	6,810.82	3,137.17	1,798.96	2,212.31	..	..	2,723.82	37.69	34.34	..
Total (95)	50,850.37	23,058.07	12,447.33	11,290.59	..	..	24,214.81	273.45	204.93	..

Note: 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
		(₹ in crore)
1 Panchayati Raj Institutions		
(i) Zilla Parishads	5.39	..
(ii) Panchayat Samities	..	..
(iii) Gram Panchayats	1,690.76	878.24
(iv) Others (PRIs)	1,366.57	1,041.09
2 Urban Local Bodies		
(i) Municipal Corporations	1,471.44	1,428.70
(ii) Municipalities/Municipal Councils	1,019.63	63.43
(iii) Others	..	..
3 Public Sector Undertakings		
(i) Government Companies	392.00	392.00
(ii) Statutory Corporations/Boards	203.17	19.00
4 Autonomous Bodies		
(i) Universities	24.62	..
(ii) Development Authorities	483.50	400.00
(iii) Cooperative Institutions	560.80	1.07
(iv) Others	964.60	90.36
5 Non-Government Organisations	48.64	..
6 Government Institutions	2,193.44	17.87
7 Miscellaneous	1,714.53	167.54
Total	12,139.09	4,499.30

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

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

(₹ in crore)

(i) Other Bodies

75.42

Total

75.42

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actual					
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	21,895.20	91,300.49	1,13,195.69	20,387.45	86,018.76	1,06,406.21
Expenditure Heads (Capital Account)	150.01	15,770.93	15,920.94	33.07	11,631.88	11,664.95
Disbursement under Public Debt (a)	59,194.20	..	59,194.20	53,021.27	..	53,021.27
Loans and Advances (a)	..	4,055.22	4,055.22	..	2,462.07	2,462.07
Appropriation to Contingency Fund	..	..	..	..	..	..
Total	81,239.41	1,11,126.64	1,92,366.05(a)	73,441.79	1,00,112.71	1,73,554.50

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

E. Public Debt

Internal Debt of the State Government	58,984.20	..	58,984.20	52,806.45	..	52,806.45
Loans and Advances from the Central Government	210.01	..	210.01	214.82	..	214.82
Total Public Debt	59,194.21	..	59,194.21	53,021.27	..	53,021.27

F. Loans and Advances*

Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	1,968.14	1,968.14	..	854.48	854.48
Loans for Economic Services	..	1,989.90	1,989.90	..	1,523.31	1,523.31
Loans to Government Servants etc.	..	97.17	97.17	..	84.28	84.28
Total Loans and Advances	..	4,055.21	4,055.21	..	2,462.07	2,462.07

(a) Differs from actual figure by ₹ 0.01 crore.

*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 2023-24 and 2022-23 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2023-24	42.23	57.77
2022-23	42.32	57.68

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

Particulars	On 1 April 2023	During the Year 2023-24	On 31 March 2024
			(₹ in crore)
Capital and Other Expenditure			
<i>Capital Expenditure (Sector-wise)</i>			
Other Fiscal Services	10.10	..	10.10
Police	2,537.04	248.48	2,785.52
Stationery and Printing	11.51	..	11.51
Public Works	4,023.94	392.13	4,416.07
Education, Sports, Art and Culture	4,073.71	574.52	4,648.23
Health and Family Welfare	5,074.17	1,154.36	6,228.53
Water Supply, Sanitation, Housing and Urban Development	28,039.19	2,589.44	30,628.63
Information and Broadcasting	293.16	60.49	353.65
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	69.31	6.23	75.54
Social Welfare and Nutrition	768.82	37.61	806.43
Other Social Services	1,460.33	15.29	1,474.82 (a)
Agriculture and Allied Activities	9,006.76	2,997.71	11,903.52 (b)
Rural Development	636.82	1,232.16	1,868.98
Irrigation and Flood Control	22,937.12	2,623.65	25,560.77
Energy	29,341.16	234.04	29,575.20
Industry and Minerals	571.11	183.19	741.22 (c)
Transport	29,649.76	3,355.46	33,005.22
Science Technology and Environment Research	58.85	..	58.85
General Economic Services	2,041.75	216.18	2,257.93
Total - Capital Expenditure	1,40,604.61	15,920.94	1,56,410.72 (d)
Loans and Advances			
Education, Sports, Art and Culture	659.50	1,202.45	1,861.95
Health and Family Welfare	22.50	765.69	788.19
Water Supply, Sanitation, Housing and Urban Development	972.69	..	972.69
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.44	..	0.44

(a) Decreased proforma by ₹ 0.80 crore due to retirement of Capital/Disinvestment.

(b) Decreased proforma by ₹ 100.95 crore due to retirement of Capital/Disinvestment.

(c) Decreased proforma by ₹ 13.08 crore due to retirement of Capital/Disinvestment.

(d) Decreased proforma by ₹ 114.83 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 2023	During the Year 2023-24	On 31 March 2024
			(₹ in crore)
Social Welfare and Nutrition	1.45	..	1.45
Other Social Services	0.50	(-)0.03	0.47
Agriculture and Allied Activities	2,200.01	1,154.08	3,354.09
Rural Development	208.80	(-)22.33	186.47
Irrigation and Flood Control	176.31	..	176.31
Energy	832.24	(-)101.75	730.49
Industry and Minerals	5,352.23	149.33	5,501.56
Transport	0.01	584.38	584.39
General Economic Services	12.66	..	12.66
Loans to Government Servants etc.	135.03	22.24	157.27
Total - Loans and Advances	10,574.37	3,754.06	14,328.43
Appropriation to the Contingency Fund	1,000.00	..	1,000.00
Total - Capital and Other Expenditure	1,52,178.98	19,675.00	1,71,739.15 (a)
Deduct-			
i) Contribution from Contingency Fund	..	545.95	545.95
ii) Contribution from Miscellaneous Capital Receipts	486.18	114.83	601.01
iii) Contribution from Development Fund, Reserve Funds etc.	..	..	..
Net Capital and Other Expenditure	1,51,692.80	19,014.22	1,70,592.19 (a)
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	2,52,780.78	27,991.46	2,80,772.24
Loans and Advances from the Central Government	14,290.07	1,535.15	15,825.22
Small Savings, Provident Fund etc.	18,663.81	98.43	18,762.24
Total - Debt	2,85,734.66	29,625.04	3,15,359.70
Other Receipts			
Contingency Fund	1,000.00	(-)545.95	454.05
Reserve Funds	10,258.95	1,979.59	12,238.54
Net Balances under Deposits	12,110.25	2,447.14	14,557.39
Civil Advances	(-)0.74	..	(-)0.74
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	421.41	(-)445.28	(-)23.87
Remittances	352.16	(-)15.17	336.99
Total - Other Receipts	24,142.03	3,420.33	27,562.36
Total - Debt and Other Receipts	3,09,876.69	33,045.37	3,42,922.06

(a) Decreased proforma by ₹ 114.83 crore due to retirement of Capital/disinvestment.

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

Particulars	On 1 April 2023	During the Year 2023-24	On 31 March 2024
			(₹ in crore)
Deduct			
i) Cash Balance	(-)716.09	1,089.99	373.90
ii) Investments	4,545.63	514.36	5,059.99
Total	3,06,047.15	31,441.02	3,37,488.17
Deduct: Revenue Deficit/ Add: Revenue Surplus		(-)11,880.86	
Add: Amount closed to Government Account		..	
Deduct: Inter State Suspense		..	
Net Provision of Funds		19,560.16	
Progressive Net Capital and Other Expenditure		1,70,592.19	
Progressive Principal Sources of Funds		3,37,488.17	
Difference		(-)1,66,895.98	(a)
The difference of (-) ₹ 1,66,895.98 crore is explained below:			
Commulative Revenue Deficit to the end of 31 March 2024		(-)1,67,246.04	
Commulative Inter State Settlement to the end of 31 March 2024		..	
Amount closed to Government Account		1,497.02	
Adjustment on account of Retirements/ Disinvestments		(-)601.01	
Unrecouped Contingency Fund		(-)545.95	
Total		(-)1,66,895.98	

(a) This amount differs with Statement No.1 on account of Appropriation to Contingency Fund of ₹ 1,000.00 crore, Contribution from Miscellaneous Capital Receipts ₹ (-)601.01 crore and Unrecouped Contingency Fund ₹ (-)545.95 crore.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT
A. The following is a summary of the balances as on 31 March 2024

Debit balances	Sector of the General Account	Name of the Account	Credit balances
(₹ in crore)			(₹ in crore)
		CONSOLIDATED FUND	
3,23,159.74	A to D,G and part of sector L	Government Account	..
..	E	Public Debt	2,96,597.46
14,328.46	F	Loans and Advances	..
		CONTINGENCY FUND	
..		Contingency Fund -	454.05
		PUBLIC ACCOUNT	
..	I	Small Savings, Provident Funds etc. Provident funds Other Accounts	18,762.25
..	J	Reserve Funds (a) Reserve Funds bearing interest - Gross Balance	7,905.52
..		(b) Reserve Funds not bearing interest - Gross Balance	4,333.03
3,787.38		Investments in ear-marked Funds	..

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*contd.*
A. The following is a summary of the balances as on 31 March 2024

Debit balances	Sector of the General Account	Name of the Account	Credit balances
(₹ in crore)			(₹ in crore)
		PUBLIC ACCOUNT -<i>concl.</i>	
	K	Deposits and Advances	
..		(a) Deposits bearing interest	486.14
..		(b) Deposits not bearing interest	14,071.25
0.74		(c) Advances	..
	L	Suspense and Miscellaneous	
19.66		Suspense	..
4.14		Other Items	..
1,272.60		Investments	..
0.06		Account with Government of Foreign Countries	..
	M	Remittances	336.99
..		Money order and Other Remittances	..
		Inter Government Adjustment Accounts	
373.90	N	Cash Balance (Closing)	..
0.01		On account of rounding	..
3,42,946.69		Total	3,42,946.69

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.

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

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 2023-24 given below will show how the net amount at the end of year has been arrived at:-

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
2,95,472.77	A - Balance at the debit of Government Account on 1 April 2023	..
..	B - Revenue Receipts	1,01,314.84
1,13,195.70	C - Expenditure on Revenue Account	..
15,920.94	D- Expenditure on Capital Account	..
..	E- Receipt on Capital Account	114.83
..	F - Miscellaneous Government Account	..
..	G - Balance at the debit of Government Account on 31 March 2024	3,23,159.74
..	H - Appropriation to Contingency Fund	..
..	On account of Rounding	..
4,24,589.41	Total	4,24,589.41

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

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.

Notes to Finance Accounts for the year 2023-2024

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Haryana. The accounts of receipts and disbursements of the Government of Haryana have been compiled based on the initial accounts rendered by 24 Treasuries, 117 Public Works Divisions (59 Building and Roads, 58 Public Health Engineering), 40 Forest Divisions, 86 Irrigation/Water Resources Divisions, 38 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

(iii) Reporting Currency:

The accounts of the Government of Haryana are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of India, 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, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants/appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants/appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the

Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*); crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions; recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with IGAS 2 - Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

Loan and Advances: In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 have not been provided by the State Government but derived from the accounts and are yet to be reconciled by the State Government. Certain provisions of IGAS-3 are not fully complied with, for example, information regarding repayments in arrear of loanee entities is not being provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4 - Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at

the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st March of a year as recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘Guarantees given by the Governments’, Sector and class-wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government. The provisions of IGAS-1 are not fully complied with, as no information regarding automatic debit mechanism and structured payment arrangements has been provided. The matter regarding tracking unit for guarantees is also still under consideration of the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liabilities against commitments recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers’ Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the Office of Principal Accountant General (A&E), should not be opened for any changes, as this would mis-represent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may leave scope for data modification after submission of monthly accounts to Principal Accountant General office and may lead to mismatch of figures/data between Principal Accountant General office and State Government (Haryana). There is no provision for freezing of monthly accounts in the Integrated Financial Management System (IFMS) after closure of monthly accounts and sending them to the Office of Principal Accountant General (A&E).

(ii) Operation of unauthorized heads:

During the year 2023-24, the State Government of Haryana provided Receipt estimates (₹ 30.89 crore) under 03 (Three) unauthorized Receipt Minor Heads (heads not operated as per the List of Major and Minor Heads of Account at present) under the Revenue Section and received an amount of ₹ 20.13 crore in these heads. The matter has been brought to the notice of the State Government for rectification.

(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023-24, the State Government of Haryana operated 03 (Three) Sub Heads in the Capital Section in the budget, without seeking the advice or informing the Office of Principal Accountant General (A & E). The State Government provided budget provisions under these heads (₹ 599.00 crore) and incurred expenditure of ₹ 531.69 crore.

The Principal Accountant General (A&E) has taken up the matter with the State Government for necessary correction in the budget documents of 2023-24.

(iv) Discrepancy in depiction of budget provisions and wrong classification:

As per Article 202(3) of the Constitution of India, expenditure on debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service of redemption of debt shall be expenditure Charged on the Consolidated Fund of each State.

However, the Government of Haryana budgeted and accounted an expenditure of ₹ 300.00 crore on account of contribution to Consolidated Sinking Fund under Revenue (Voted) instead of Revenue (Charged), in Grant No. 06-Finance/Planning and Statistics under Major Head '2048-Appropriation for Reduction or Avoidance of Debt' in the Financial Year 2023-24.

Further, the State Government budgeted the said amount under the Object Head 'Investments' instead of Object Head 'Contribution'. The Principal Accountant General (A&E) has taken up the matter with the Government of Haryana for making the correct budgetary provision from financial year 2024-25 onwards.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹ 33,960.03 crore, compared to ₹ 28,576.56 crore in 2022-23, registering an increase of ₹ 5,383.47 crore (18.84 *per cent*). This includes adjustment of Advance Apportionment of IGST amounted to ₹ (-) 285.30 crore. In addition, the State received ₹ 3,746.67 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 37,706.70 crore. The State received non-debt compensation of ₹ 3,504.89 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2023-24.

During the year 2023-24, adjustment entries for ₹ 917.96 crore of State GST (SGST) relating to the previous years 2019-20 to 2022-23 were carried out by the State Government due to difference between the RBI's figures and figures booked in the Finance Accounts. Hence, increase in SGST of ₹ 917.96 crore in 2023-24 is due to the adjustment.

The relevant figures are available in Statement No. 14 and 17 of the Finance Accounts.

(ii) Reconciliation between CCOs and Principal Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

All Controlling Officers are required [as per Rule 12.19 of the Punjab Budget Manual (as applicable to Haryana State)], to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Haryana.

During the year 2023-24, revenue receipts amounting to ₹ 1,01,274.31 crore (99.96 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹ 1,11,826.03 crore (98.79 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹ 15,728.30 crore (98.79 *per cent* of total capital expenditure) were reconciled by the State Government. However, no amount of Loans and Advances disbursed by the State Government (out of

₹ 4,055.22 crore) was reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹ 89,194.69 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹ 1,06,406.21 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹ 11,664.95 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, no amount of Loans and Advances given by the State Government (₹ 2,462.07 crore) was reconciled.

(iii) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹ 3,245.48 crore under 35 Major Heads of accounts, constituting 2.51 *per cent* of the total Revenue and Capital expenditure (₹ 1,29,116.64 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. This includes 4 Major Heads having more than 50 *per cent* of total expenditure under 800-Other Expenditure. During the previous year 2022-23, ₹ 9,488.99 crore under 33 Major Heads of accounts, constituting 8.04 *per cent* of the total Revenue and Capital expenditure (₹ 1,18,071.17 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹ 3,267.03 crore under 52 Major Heads of Account, constituting 3.22 *per cent* of the total Revenue Receipts (₹ 1,01,314.84 crore) was classified under 800-Other Receipts in the accounts. This includes 25 Major Heads having more than 50 *per cent* of total receipts under 800-Other Receipts. During the previous year, ₹ 3,811.78 crore under 52 Major Heads of Account, constituting 4.27 *per cent* of the total Revenue Receipts (₹ 89,194.69 crore) was classified under 800-Other Receipts in the accounts.

Some specific available minor head which could have been used instead of minor head '800' were also identified and conveyed to the State Government in Budget Scrutiny for 2023-24. For example under MH 2070, Minor Head 001 is available for expenditure on the sale of Surplus rural evacuee properties, similarly, they are available in MH 2202, 2204, 2055, 2801, and 3475.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(iv) Transfer of funds to Personal Deposit (PD) /Personal Ledger (PL) Accounts:

No PD account has been opened from the Consolidated Fund of the State.

(v) Unadjusted Abstract Contingent (AC) Bills:

Financial rules [Rule 2.10 (b)(5) of Punjab Financial Rules Volume I (as applicable to Haryana State)] envisage that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the note 5 below Rule 4.49 of Punjab Treasury Rules (as applicable to Haryana State), DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month.

4,070 number of AC bills amounting to ₹ 1,178.91 crore drawn up to 29 February 2024 (including previous years), due for DCC bills up to 31 March 2024 of which 3,215 DCC bills amounting to ₹ 809.24 crore were received. DCC Bills in respect of a total of 855 AC bills amounting to ₹ 369.67 crore due for adjustment as on 31 March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2022-23	322	133.33
2023-24	533	236.34
Total	855	369.67

Out of 3,291 AC bills amounting to ₹ 763.99 crore drawn during the year 2023-24, 142 AC bills of ₹ 39.52 crore (5.17 per cent) were drawn in March 2024.

The information regarding DCC bills received in the same month in which AC bill were drawn is as under:

Year	Number of AC bills adjusted before due date of adjustment	Amount (₹ in crore)
2023-24	341	47.82

The AC Bills noted above do not include AC Bills used for transfer of fund to SNA.

(vi) Utilisation Certificates (UCs) for Grants-in-Aid not received:

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

2,800 UCs amounting to ₹ 24,253.89 crore were due during the year 2023-24 (including previous years). Of these, 612 outstanding UCs amounting to ₹ 6,845.91 crore were received till 31 March 2024.

The position of outstanding UCs as on 31 March 2024 is given below:

Due Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2022-23	1,699	12,955.81
2023-24	489	4,452.17
Total	2,188	17,407.98

The information regarding UCs pertaining to the year 2022-23 submitted before last date of submission i.e. 31 March 2024 is as under:

Due Year	Number of UCs submitted before due date of submission	Amount (₹ in crore)
2023-24	164	2,199.69

The GIA bill/ UCs noted above do not include GIA bill/ UCs relating to transfer to SNA.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(vii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
8342 Other Deposits 117 Defined Contribution Pension Scheme for Government Employees	0.80	Interest calculated as per the rate of interest notified by the Government, in the absence of interest payable to General Provident Fund (7.10 per cent).	0.06	--	0.06
Total			0.06	--	0.06

Non-payment of the interest amounting to ₹ 0.06 crore has led to understatement of Revenue Expenditure by ₹ 0.06 crore.

This has reference to figures in Statements 15 and 21 of the Finance Accounts.

(viii) Guarantees given by the Government:

The State Government has neither enacted Guarantee Act nor proposed any limit of total outstanding Government Guarantees in Haryana FRBM Act.

During the year, amount guaranteed by the State Government is ₹ 12,447.33 crore. The outstanding guarantees of ₹ 24,214.81 crore as on 1 April 2024, works out to 23.90 *per cent* of the State Revenue Receipts of the year 2023-24 (₹ 1,01,314.84 crore). However, no limits have been prescribed in this regard.

The State Government through the notification has required guarantee commission of two *per cent* on amount of guarantee given in the year except for few departments where the commission is specified at one *per cent*.

During 2023-24, the State Government received ₹ 204.94 crore towards guarantee commission (out of receivable of ₹ 273.44 crore), which constituted 0.85 *per cent* of the amount of outstanding guarantee at the close of the year 2023-24 (₹ 24,214.81 crore).

Further, no guarantee was invoked during the year 2023-24.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(ix) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Haryana incurred ₹ 247.56 crore against the budget allocation of ₹ 229.77 crore (after incorporation of Re-appropriation orders) under Major Head 3435-Ecology and Environment, 2402-Soil and water Conservation and 2406-Forestry and Wild Life. During the previous year 2022-23, the Government of Haryana incurred ₹ 312.97 crore against the budget allocation of ₹ 303.44 crore (after incorporation of Re-appropriation orders) under Major Head 3435-Ecology and Environment, 2402-Soil and Water Conservation and 2406-Forestry and Wild Life.

This has reference to Statements 15 of the Finance Accounts.

(x) Expenditure relating to unforeseen/extraordinary events/disaster:

During the year 2023-24, the Government of Haryana incurred ₹ 377.56 crore (₹ 137.38 crore in previous year) on relief measures relating to unforeseen/extraordinary events. The whole expenditure of ₹ 377.56 crore was incurred as Revenue Expenditure under Major Head 2245 and subsequently met from State Disaster Response Fund.

The Government received ₹ 433.60 crore from the Central Government for this purpose, being grants-in-aid, which have been accounted for under Major Head 1601-Grants-in-aid from Central Government.

This has reference to Statements 2, 4, 14 and 15 of the Finance Accounts.

(xi) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Haryana had made excess repayment of ₹ 20.85 crore (principal ₹ 10.18 crore, interest ₹ 10.67 crore) to end of 31 March 2014 which have already been adjusted by Ministry of Finance.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans amounting to ₹ 3,228.51 crore involving 11 Departments (29 Loanee entities) as on 31 March 2024, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 2011-12.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 3,539.37 crore disbursed during 2023-24 to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances to the loan sanctioning departments for verification and acceptance. Five departments have sent information which is yet to be reconciled. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 and 18 of the Finance Accounts.

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition

would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities but it has been submitted by one department only (Social Justice, Empowerment, Welfare of Scheduled Castes and Backward Classes and Antyodaya Department) and the same has been reflected in Appendix XII of the Finance Accounts, Vol-II.

(xiv) Expenditure on Centrally Sponsored Schemes (CSSs):

As per Statement 15 and 16 of the Finance Accounts 2023-24, during the year, the total expenditure booked under Centrally Sponsored Schemes and Central Assistance (SDRF, SDMF, etc.) as on 31 March 2024, is ₹ 4,604.90 crore (Revenue Expenditure ₹ 4,316.38 crore and Capital Expenditure ₹ 288.52 crore).

(xv) Direct transfer of Central Scheme Funds by the Central Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹ 15,373.59 crore was directly received by the implementing agencies in the State during 2023-24. The direct transfer of fund to the implementing agencies has increased by 6.59 *per cent* as compared to 2022-23 (from ₹ 14,423.48 crore in 2022-23 to ₹ 15,373.59 crore) in 2023-24.

Details are in Appendix-VI of the Finance Accounts.

(xvi) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government does not disclose off-budget liabilities in their annual budget. It informed nil off-budget liabilities to the Ministry of Finance, Government of India during 2023-24.

However, the outstanding off-budget liabilities as on 31 March 2024 stand at ₹ 201.60 crore in addition to the liabilities that have been depicted in the accounts, *i.e.*, ₹ 3,38,368.26 crore (Public Debt ₹ 2,96,597.46 crore and Public Account ₹ 41,770.80 crore) as per Statement No. 6.

During the year 2023-24, the State Government of Haryana provided Grant-in-Aid of ₹ 105.39 crore for repayment of principal and payment of interest against off budget borrowing to

Haryana Police Housing Corporation.

In addition to the Off-Budget borrowing, subsidies of ₹ 6,885.56 crore were provided to public sector DISCOM during the year 2023-24.

During the year, the State Government has paid principal of ₹ 5,190.00 crore and an interest of ₹ 1,346.76 crore on the bond issued under UDAY.

(xvii) Transfer of funds to Single Nodal Agency (SNA):

As per the State Government/SNA 01 report from the PMFS-SNA, the State Government received ₹ 2,577.32 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹ 2,282.28 crore and State share of ₹ 4,080.11 crore to the SNAs. Out of total transfer of ₹ 6,362.39 crore, ₹ 162.46 crore was transferred through AC Bills, ₹ 2,975.96 crore through Grants-in-aid bills, ₹ 3,223.97 crore through Fully Vouched Contingent Bills. Detailed vouchers and supporting documents of actual expenditure were not received by Principal Accountant General (Accounts and Entitlement) office from the SNAs. As against the Central Share of ₹ 2,577.32 crore, the transfer was ₹ 2,282.28 crore leading to short transfer of ₹ 295.04 crore. To this extent cash balance was overstated.

As informed by the State Government/as per the SNAs report, ₹ 2,683.41 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024. The figure as per Finance Accounts and SNA are under reconciliation.

(xviii) Funds transferred to DDO Bank Account:

During the year 2023-24, 113 Bank Accounts have been opened by the Drawing and Disbursing Officers (DDOs) of the Government of Haryana. There are 538 DDOs having 651 Bank accounts as on 31 March 2024 as per information provided by the State Government. Information from other departments is awaited.

During the year, ₹ 27,461.58 crore were transferred to Bank Accounts maintained by these DDOs. As per information received from the State Government, as on 31 March 2024, an amount of ₹ 5,180.76 crore was still lying unspent in the Bank Accounts of DDOs. It includes budgetary and non-budgetary DDOs.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Haryana Contingency Fund Act, 1966, the State Government made the Haryana Contingency Fund Rules, 1967 for regulating all

matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Haryana. The Contingency Fund of the State of Haryana has a corpus of ₹ 1,000.00 crore. During the year, State Government withdrew an amount of ₹ 545.95 crore from the Contingency Fund. At the end of 2023-24, the amount of ₹ 545.95 crore remained un-recouped under various heads.

The details are as below:

Sl. No.	Major Heads	Amount (₹ in crore)
1.	2202-General Education	266.95
2.	4217-Capital Outlay on Urban Development	279.00

As on 31 March 2024, Contingency Fund has balance of ₹ 454.05 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 01 January 2006 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2023-24, total contribution to the NPS was ₹ 2,821.55 crore (Employees' contribution ₹ 1,157.10 crore and Government's contribution ₹ 1,664.45 crore) which was transferred to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071.

Of the total amount transferred/deposited in the Public Account, ₹ 26.59 crore (including ₹ 0.80 crore of previous year) remained in the Public Account and was not transferred to the NSDL. The cash balance of the Government at 31st March 2024 was overstated by this amount.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General and Other Reserve Funds' which is under interest bearing

section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹ 433.60 crore as Central Government's share. The State Government's share during the year is ₹ 144.00 crore. The State Government transferred ₹ 1,118.11 crore (Central share ₹ 433.60 crore, State share ₹ 144.00 crore, interest ₹ 408.00 crore and ₹ 132.51 crore lying unspent with departmental officers) to the Fund under Major Head 8121-122 SDRF.

No amount was received by the State from the Central Government towards NDRF for deposit/transfer to the Fund under Major Head 8121-122 SDRF as on 31 March 2024.

An amount of ₹ 377.56 crore was set off in the Major Head 2245 as expenditure met from the fund. Further, no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹ 5,737.22 crore in the fund.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has not created the SDMF as on 31 March 2024 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government neither received any money as Central Government's share nor transferred any amount to the Fund under Major Head 8121-130 SDMF.

(c) State Compensatory Afforestation Fund:

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

Though State of Haryana has constituted SCAF, the amounts are deposited by user agencies directly in the National Compensatory Afforestation Fund Management and Planning Authority (National Authority), New Delhi which transfers 90 (ninety) *per cent* State Share of Compensatory Afforestation Fund (deposited under National Compensatory Afforestation Fund) to State Government from time to time. The State Government received ₹ 615.38 crore

(nil in previous year) from National Compensatory Afforestation Deposit during 2023-24. An amount of ₹ 37.26 crore accrued as interest of fund during 2023-24.

The Government incurred an expenditure of ₹ 59.21 crore from the SCAF fund, however no amount was invested during the year.

The balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹ 1,559.84 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Haryana set up the Consolidated Sinking Fund for amortization of loans in 2002. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their total liabilities (internal debt plus public account) at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24, Government contributed ₹ 300.00 crore as against ₹ 1,452.89 crore. The total accumulation of the Fund was ₹ 2,124.41 crore as on 31 March 2024 (₹ 1,694.47 crore as on 31 March 2023). There was a short contribution of ₹ 1,152.89 crore to the fund.

(b) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2020-21, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government did not contribute to the fund as the total accumulation of the Fund was ₹ 1,662.80 crore as on 31 March 2024 (₹ 1,540.86 crore as on 31 March 2023) i.e. 6.87 *per cent* of outstanding guarantees.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide Government of India's Gazette notification dated 31 March 2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2023-24, the State Government received grants of ₹ 108.60 crore towards CRIF and transferred the same to the Fund in the Public Account as on 31 March 2024.

(iv) Suspense and Remittance Balances:

During the year 2023-24, expenditure for an amount of ₹ 0.43 crore (Revenue ₹ 0.43 crore) and receipts for ₹ 2.00 crore have been placed under suspense (Major Head 8658, Minor Head 110-Reserve Bank Suspense-Central Accounts Office) by the Office of the Principal Accountant General (A&E), for want of documents like vouchers/sanction letters, etc. The total expenditure/receipt of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 317.33 crore (credit) under three Major Heads (8658, 8782 and 8793) as on 31 March 2024 [₹ 777.60 crore (credit) as on 31 March 2023].

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

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2023 was ₹ 0.05 crore (Credit). During 2023-24, no cheques were issued/encashed and the amount of ₹ 0.05 crore (Credit) outstanding balance was cleared, leaving nil closing balance as on 31 March 2024. Payments are being done digitally. In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense under MH 8658. In the year 2023-24, an amount of ₹ 0.12 crore (Debit) was accounted for as suspense due to e-Kuber failed transactions.

(vi) Cesses levied by the State:

The Government of Haryana enacted the Haryana Murrah Buffalo and other Milch Animal Breed (Preservation and Development of Animal Husbandry and Dairy Development Sector) Act, 2001 to levy cess on the licensed capacity of milk plants to provide for improvement of the genetic stock of milch animals. The Milk Cess is deposited in the separate regular Milk Cess Account by the Milk Plants (operated by the Haryana Livestock Development Board). An amount of ₹ 9.80 crore has been collected as cess during 2023-24. It is not being routed through the accounts of the State Government.

(vii) Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) – MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two *per cent* of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states, that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

As per the accounting procedure, the State Government on receipt of the royalty, classifies the entire receipt under Major Head 0853-102-Mineral concessions, fees and royalties. Thereafter, required amount is transferred in the Public Account of the State under Major Head 8449-123 -NMET. The accretions are thereafter periodically transferred to the NMET under Public Account of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

As per letter dated 09 July 2024 of Government of Haryana there is/was no operational mine of Major Mineral in the State of Haryana. During the year 2023-24, the State Government collected no royalty on account of mineral concessions, fees and royalties. Hence, there no transfer to NMET.

(viii) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/ (-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/ (-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. In 2023-24, there was Adverse Balance of ₹ (-)13.50 crore. Adverse balance as on 31.03.2024 appears in one head as detailed below:

Head of Accounts (Till Minor Head)	Description	Amount (₹ in crore)
7610-800-99	Loans to Government Servants etc. Other Advances Wheat Loan to State Service officers (Non-Gazetted)	(-)13.50

(ix) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of Principal Accountant General (Accounts and Entitlement) was ₹ 373.36 crore (Debit) and that reported by the RBI was ₹ 81.90 crore (Credit). There was a net difference of ₹ 291.46 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and Principal Accountant General (Accounts and Entitlement) Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2023 was ₹ 734.16 crore (Credit).

The relevant figures are available in Statement No. 21 of the Finance Accounts.

6. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the State's finances as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para No.	Item	Overstatement of Revenue Expenditure	Understatement of Revenue Expenditure	Overstatement of Capital Expenditure	Understatement of Capital Expenditure	Overstatement of Revenue Receipt	Understatement of Revenue Receipt	Understatement of Cash Balance	Overstatement of Cash Balance
3(vii)	Non-payment of interest in defined contribution pension scheme for Government employees	..	0.06	..	..	..	..	..	..
3 (xvii)	Transfer of funds to Single Nodal Agency(SNA)	..	..	..	..	..	..	..	295.04
4	Un-recouped Contingency Fund	..	545.95	..	..	..	..	..	..
5(i)	Less transfer of NPS amount to NSDL	26.59
Total Impact	Understatement/ Overstatement	..	546.01	321.63

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