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

Accounts at a Glance

2023-24

Government of Haryana

Accounts at a Glance

2023-24

Principal Accountant General (Accounts and Entitlements) Haryana

Preface

I am happy to present the twenty-sixth issue of our annual publication, the 'Accounts at a Glance' for the year 2023-24, which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to readers' feedback that would help us in improving the publication.

Date: 17 JAN 2025
Place: Chandigarh

(Navneet Gupta)
Pr. Accountant General (A&E)
Haryana

Our Vision, Mission and Core Values

VISION

(Our vision represents what we aspire to become)

Continue to provide independent and credible assurance on public resources and be a global leader in public sector auditing.

MISSION

(Our mission enunciates our current role and describes what we are doing today)

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent and timely assurance to the Legislature, the Public and the Executive, that public funds are being collected and used effectively and efficiently.

CORE VALUES

(Our core values are the fundamental beliefs that guide our institution and our people)

- **Institutional Values:**

Maintaining professional standards, objective and balanced approach, independence and transparency

- **People Values:**

Ethical behaviour, integrity, professional competence, fairness and social awareness

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Chapter I

Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlements) [PAG (A&E)], Haryana collates, classifies, compiles the accounts data rendered by multiple agencies and prepares the accounts of the Government of Haryana. The compilation is done from the initial accounts rendered by 24 Treasuries, 117 Public Works Divisions (59 Building and Roads and 58 Public Health Engineering), 86 Irrigation Divisions, 40 Forest Divisions, 38 Pay and Accounts Offices* and advices of Reserve Bank of India. Monthly Civil Account is presented by the office of the PAG (A&E) to the Government of Haryana. The PAG (A&E) prepares Finance Accounts and the Appropriation Accounts annually which are placed before the State Legislature after audit by the PAG (Audit), Haryana and certification by the Comptroller and Auditor General of India.

**Dealing with Pensionary Benefits of All India Services Officers and Contribution etc. of officers/officials on deputation.*

1.2 Structure of Government Accounts

1.2.1 Government Accounts are kept in three parts:

Structure of Government Accounts

Part I
CONSOLIDATED FUND

All revenues received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon), form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.

Part II
CONTINGENCY FUND

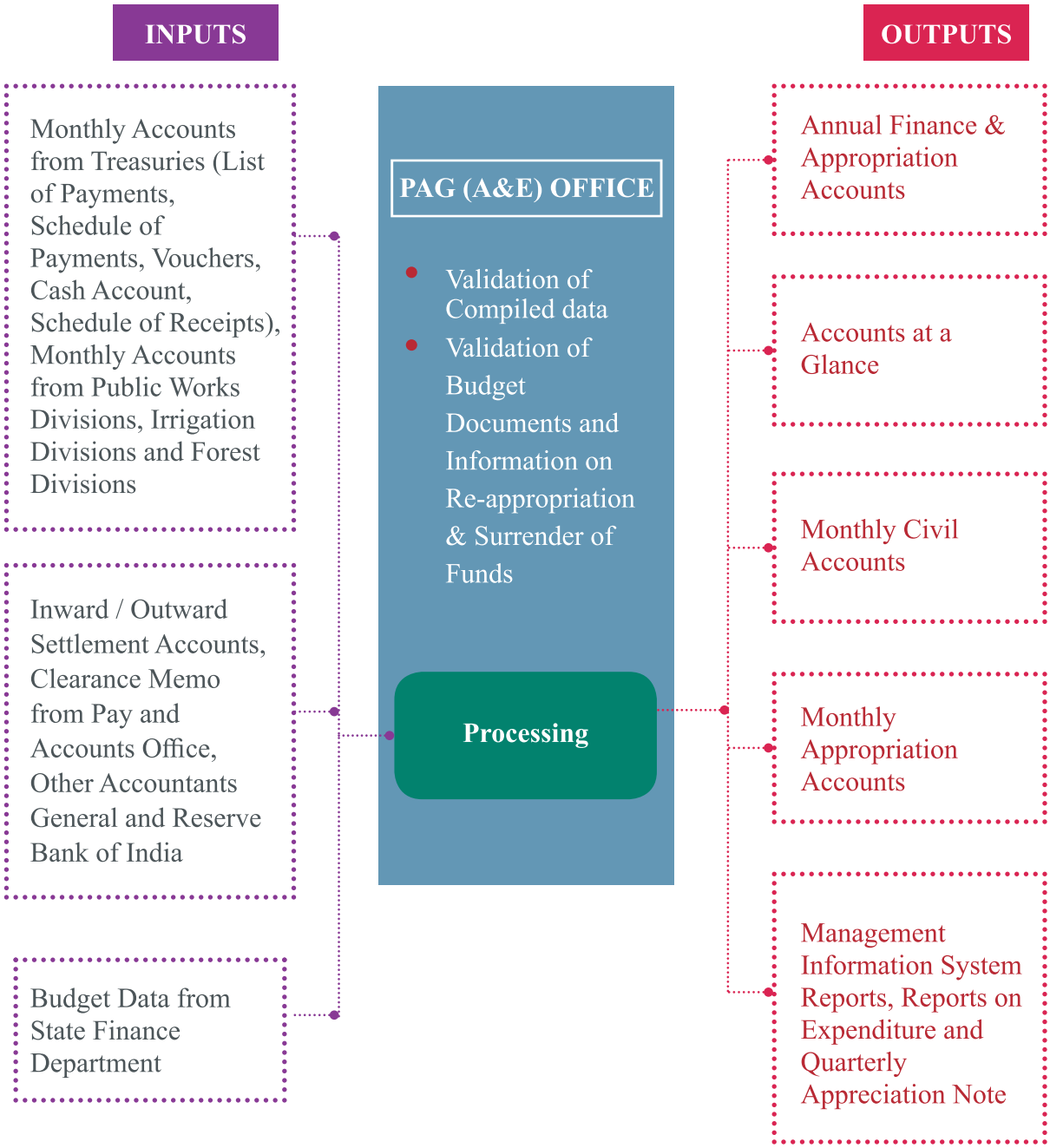
The Contingency Fund is in the nature of an imprest, placed at the disposal of the Governor and intended to meet unforeseen expenditure. The fund is recouped subsequently by debiting such expenditure to the concerned Major head in Part-I. The corpus of this fund for the Government of Haryana is ₹ 1,000.00 crore.

Part III
PUBLIC ACCOUNT

All other public moneys received by or on behalf of the Government where the Government acts as a banker or trustee (where the Government either incurs a liability to pay the money received or has a claim to recover the amounts paid) are credited to the Public Account. Public Account includes the transactions relating to 'Debt' (other than those included in Part-I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' heads. The initial debits or credits of these heads will be cleared eventually by corresponding receipts or payments either within the same circle or in another account circle or by booking to the final heads of accounts.

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes. Volume I of the Finance Accounts contains the Report of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Summarized Statements of overall financial position/ receipts and disbursements of the current financial year and 'Notes to Finance Accounts' containing significant accounting policies, comments on quality of accounts and other items. Volume II contains 9 Detailed Statements (Part-I) and 13 Appendices (Part-II).

The Union Government transfers substantial funds directly to State Implementing Agencies/ Non-Governmental Organisations (NGOs) for implementation of various schemes and programmes. As per PFMS portal of the Controller General of Accounts, Government of India (GoI) released ₹ 15,374 crore directly to the implementing agencies in Haryana state during the year 2023-24. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Financial highlights of the year 2023-24

The following table provides the details of actual financial results *vis-a-vis* budget estimates for the year 2023-24:

Sl. No.	Component	Budget Estimates *(₹ in crore)*	Actuals *(₹ in crore)*	Percentage of Actuals to Budget Estimates	Percentage of Actuals to GSDP #
1.	Tax Revenue (including Central Share) (a)	86,881	84,856	98	8
2.	Non-Tax Revenue	12,651	8,103	64	1
3.	Grants-in-aid and Contributions	9,590	8,355	87	1
4.	*Revenue Receipts (1+2+3)*	1,09,122	1,01,314 (c)	93	9
5.	Recovery of Loans & Advances	1,133	301	27	..*
6.	Other Receipts	5,200	115	2	..*
7.	Borrowings & Other Liabilities (b)	30,635	31,441	103	3
8.	*Capital Receipts (5+6+7)*	36,968	31,857	86	3
9.	*Total Receipts (4+8)*	1,46,090	1,33,171 (c)	91	12
10.	*Revenue Expenditure*	1,34,112	1,13,196	84	10
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	22,250	21,605	97	2
12.	*Capital Expenditure*	23,007	15,921	69	1
13.	*Loans and Advances Disbursed*	5,155	4,055	79	..*
14.	*Total Expenditure (10+12+13)*	1,62,274	1,33,172	82	12
15.	*Revenue Surplus (+)/Deficit (-) (4-10)*	(-)24,990	(-)11,882 (c)	48	1
16.	*Fiscal Deficit (4+5+6-14)*	(-)46,819	(-)31,442 (c)	67	3
17.	*Primary Deficit (11+16)*	(-)24,569	(-)9,837 (c)	40	1

(a) Includes share of net (tax) proceeds assigned to the State amounting to ₹ 12,345 crore. (State Government's Own Tax receipts were ₹ 72,511 crore which were 7 per cent of GSDP).

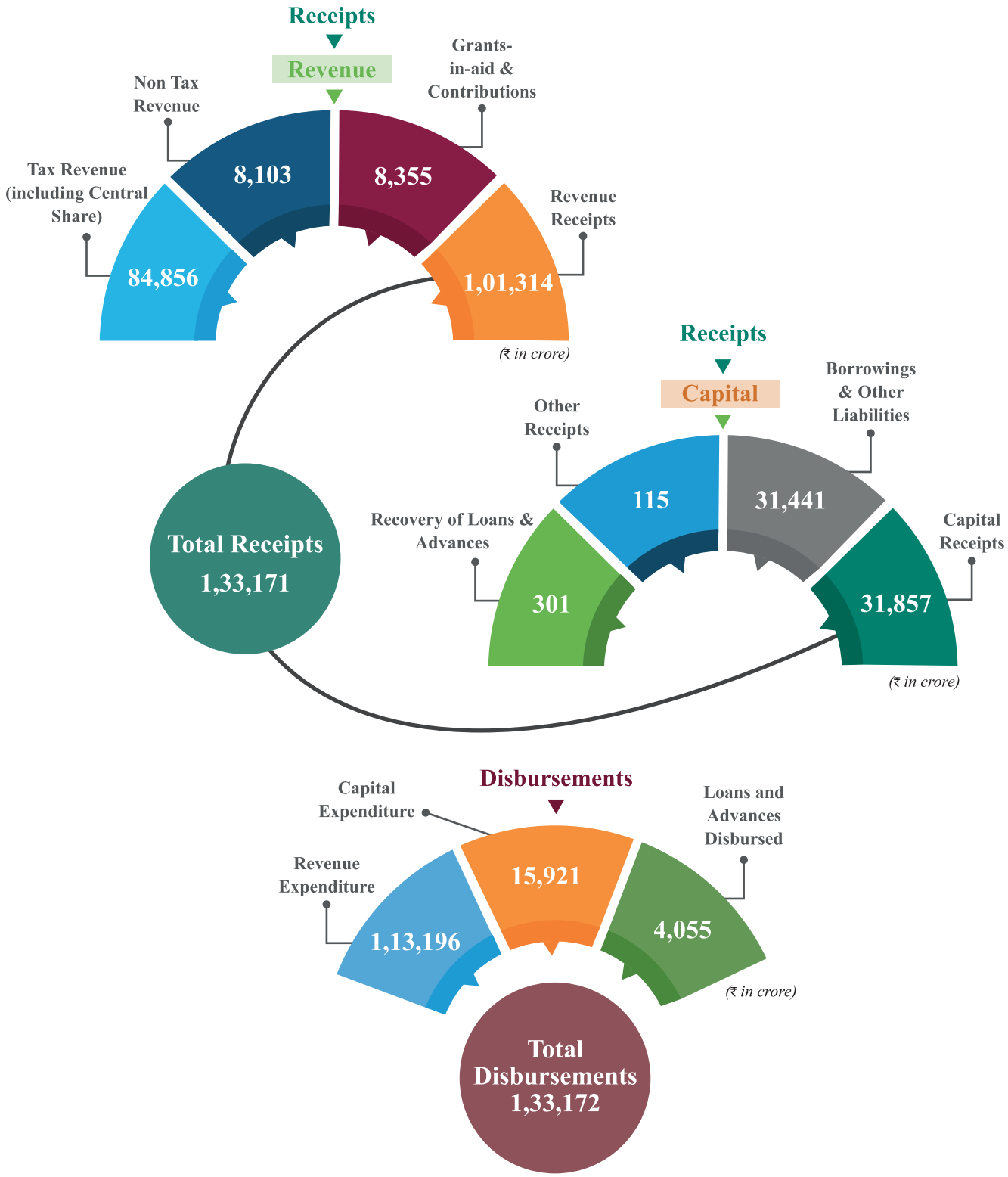
(b) Borrowing and other Liabilities: Net (Receipts minus Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts minus Disbursement) of Public Account + Net of opening and closing Cash balance.

(c) Differs from actual by 1crore due to rounding.

 # GSDP figure (₹ 10,95,535 crore) as per Advance Estimates on current prices is taken from Department of Economic and Statistic Analysis, Haryana and was also available on the website of Ministry of Statistics and Programme Implementation, Government of India.

** Percentage is negligible, hence shown as ..*

Receipts and Disbursements during 2023-24



1.3.3 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts and present comparison of expenditure against the Grants and Charged Appropriations. No moneys can be appropriated from the Consolidated Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India and with the authorization of the Legislature. 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 budget of the Haryana has 20 Voted Grants/Charged Appropriations.

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Haryana against the budget approved by the Legislature, showed a net saving of ₹ 33,470.80 crore (14.15 *per cent* of budget estimates of ₹ 2,36,560.09 crore). Further, recoveries adjusted in the accounts in reduction of expenditure were also over-estimated to the tune of ₹ 6,415.69 crore (37.43 *per cent* of budget estimates of ₹ 17,138.92 crore). Certain grants, like those relating to Urban Development (Town and Country Planning/ Urban Estates)/ Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development/ Development and Panchayats)/ Public Health Engineering, Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development, Mines and Geology/ Agriculture/ Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment, Irrigation/ Industries and Commerce/ MSME/ Supplies and Disposals/ Power and Renewable Energy/ Science and Technology, Buildings and Roads/ Transport/ Civil Aviation and Food and Supplies/ Co-operation showed significant savings (refer Para 4.3).

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹ 1.14 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2023-24, the Government of Haryana obtained Ways and Means advances totaling ₹ 25,994.12 crore (ninety-seven instances), however, the same was repaid during the year, thereby leaving nil balance.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India when the limit of minimum cash balance falls below i.e. ₹ 1.14 crore, even after taking Ways and Means Advances (limited to ₹ 1,464 crore) which is required to be maintained with the Reserve Bank of India. During the year 2023-24, the State took no overdraft.

1.4.3 Fund flow statement

The State had a Revenue Deficit of ₹ 11,881 crore and a Fiscal Deficit of ₹ 31,441 crore in 2023-24. The Fiscal Deficit was met from net Public Debt (₹ 29,527 crore), increase in Public Account (₹ 3,550 crore), withdrawal from Contingency Fund [(-) ₹ 546 crore] and increase in Cash balance [(-) ₹ 1,090 crore]. Around 61 *per cent* of the revenue receipts (₹ 1,01,315 crore) of the State Government was spent on committed expenditure like salaries (₹ 27,168 crore), interest payments (₹ 21,605 crore) and pensions (₹ 13,497 crore).

Sources and Application of Funds

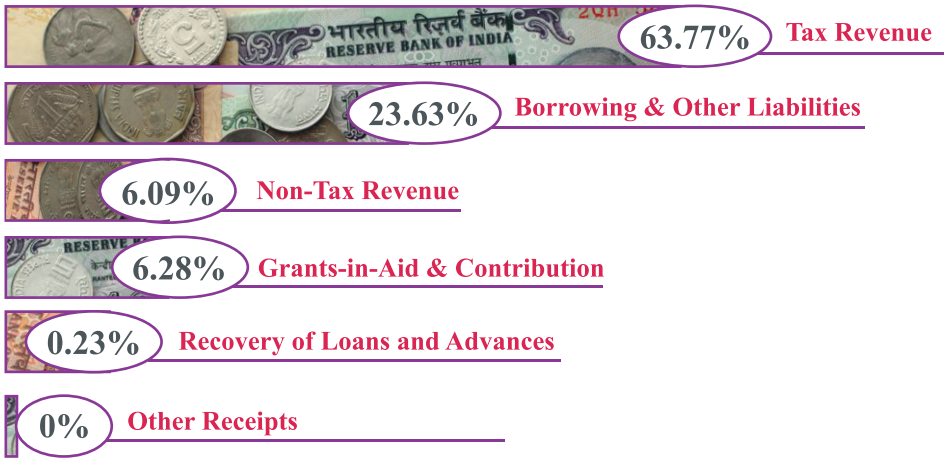
(₹ in crore)

PARTICULARS	AMOUNT
SOURCES	
Opening Cash Balance as on 1 April 2023	(-)716
Revenue Receipts	1,01,315
Capital Receipts	115
Recovery of Loans and Advances	301
Public Debt	88,721
Small Savings, Provident Funds etc.	3,484
Reserves Funds & Sinking Funds	2,523
Deposits Received	57,884
Civil Advances Repaid	..
Suspense Accounts	64,993*
Remittances	12,361
Contingency Fund	..
TOTAL	3,30,981**
APPLICATION	
Revenue Expenditure	1,13,196
Capital Expenditure	15,921
Loans Given	4,055
Repayment of Public Debt	59,194
Appropriation to Contingency Fund	546
Small Savings, Provident Funds etc.	3,386
Reserves Funds & Sinking Funds	1,096
Deposits Repaid	55,437
Civil Advances Given	..
Suspense Accounts	65,400***
Remittances	12,377
Closing Cash Balance as on 31 March 2024	374
TOTAL	3,30,982

** Includes ₹ 63,135 crore on account of transactions in cash balance investment account*
*** Differs from total Application by ₹ 1 crore due to rounding*
**** Includes ₹ 63,098 crore on account of transactions in cash balance investment account*

1.4.4 Where the ₹ came from?

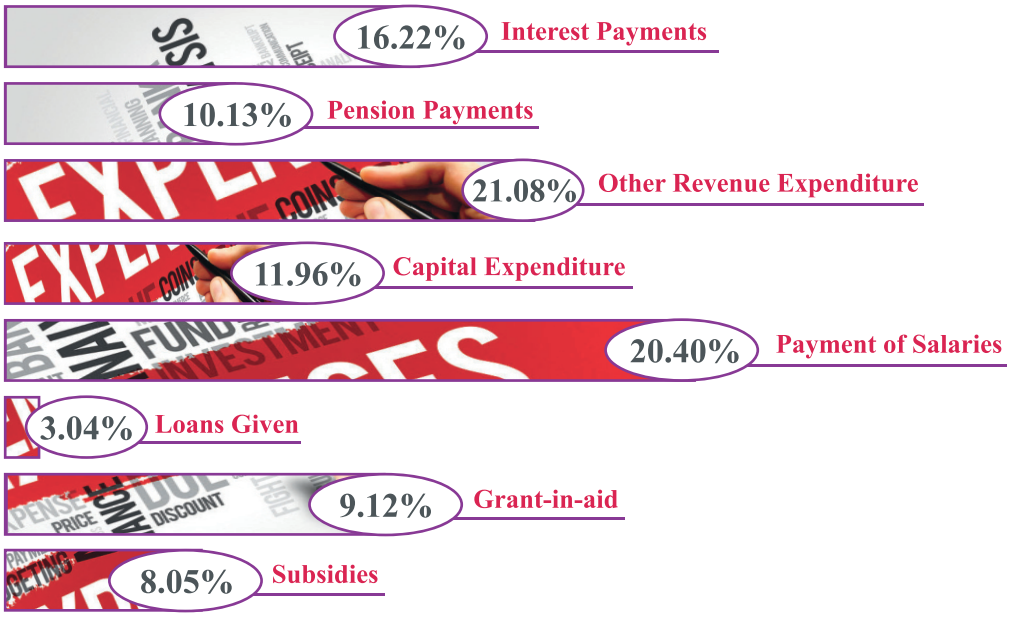
Actual Receipts



(Amount of other Receipts was negligible hence value shown as zero)

1.4.5 Where the ₹ went?

Actual Expenditure



During the year 2023-24, Revenue Deficit of ₹ 11,881 crore (₹ 17,211 crore in 2022-23) and Fiscal Deficit of ₹ 31,441 crore (₹ 31,026 crore in 2022-23) represent 1.08 *per cent* and 2.87 *per cent* of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 23.61 *per cent* of total expenditure.

What do the deficits and surpluses indicate?

DEFICIT

Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in financial management.

REVENUE DEFICIT/ SURPLUS

Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from revenue receipts.

FISCAL DEFICIT/ SURPLUS

Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

1.5 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Haryana has enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005. As per the Haryana FRBM (Amendment) Act, 2022, the State Government shall attain the fiscal targets as percentage to GSDP in vogue in that particular year as recommended by the Central Finance Commission and approved by the Government of India. The targets mentioned in the Report of the Fifteenth Finance Commission and achievements in 2023-24 as depicted in the Accounts are as follows:

Sr. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievements
1	Revenue Surplus (+)/ Deficit (-)	(-) 11,881	(+) 1.20	(-) 1.08 (not achieved)
2	Fiscal Deficit	31,441	3.00 or less	2.87 (achieved)
3	Outstanding Debt**	3,26,622	30.90 or less	29.81 (achieved)

* *GSDP figure (₹ 10,95,535 crore) as per Advance Estimates at current prices is taken from the Department of Economic and Statistic Analysis, Haryana and was also available on the website of Ministry of Statistics and Programme Implementation, Govt. of India*

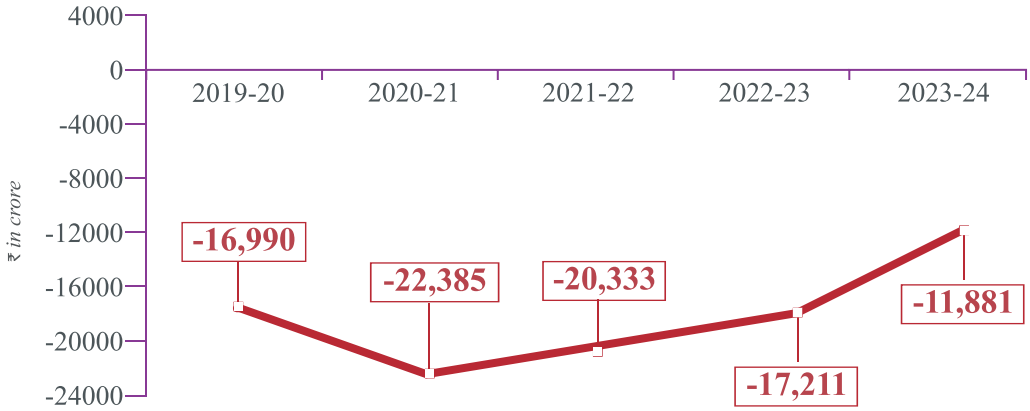
** *Outstanding Debt includes all debts and other liabilities but does not include ₹ 11,746 crore passed on as back-to-back loans by GoI in lieu of shortfall in GST Compensation vide GoI's letter No. F.No.40(1)PF-S/2021-22 dated 10 December 2021.*

In terms of Section 5 of the Haryana Fiscal Responsibility and Budget Management (FRBM) Act, 2005, the Government of Haryana presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2023-24.

The Revenue Deficit decreased from ₹ 17,211 crore in 2022-23 to ₹ 11,881 crore during 2023-24 and was 1.08 *per cent* of the GSDP and thus did not meet the target as per the recommendations of Fifteenth Finance Commission. Fiscal Deficit increased by ₹ 415 crore from ₹ 31,026 crore in 2022-23 to ₹ 31,441 crore in the current year and was 2.87 *per cent* of GSDP which conforms to the specified fiscal targets. Against the recommendations of the Fifteenth Finance Commission regarding reducing outstanding debt (including other liabilities) to 30.90 *per cent* of GSDP by the year 2023-24, the outstanding debt (including other liabilities) stood at ₹ 3,26,622 crore as on 31 March 2024, being 29.81 *per cent* of GSDP.

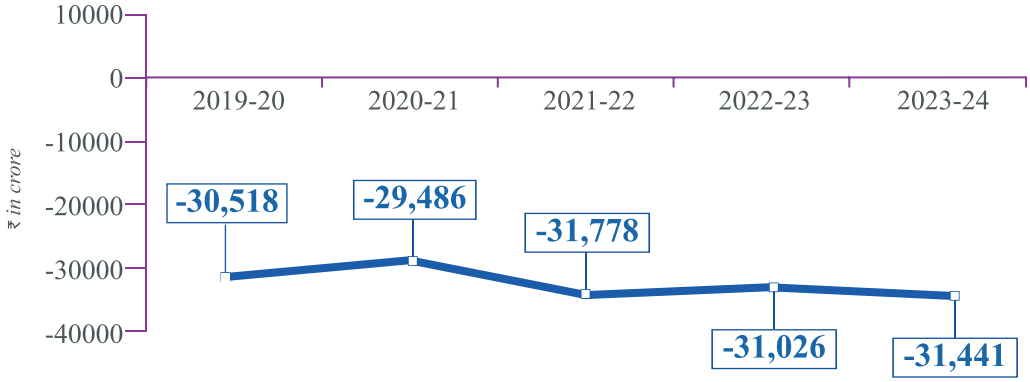
1.5.1 Trend of Revenue Deficit/ Surplus

Trend of Revenue Deficit/ Surplus



1.5.2 Trend of Fiscal Deficit

Trend of Fiscal Deficit

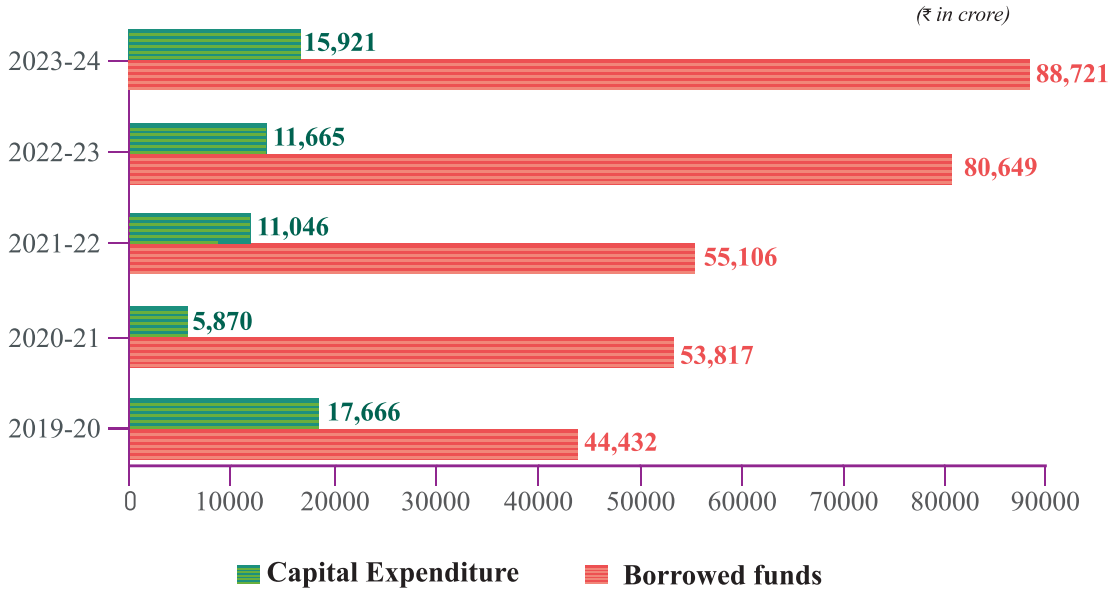


1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure	Percentage of Capital Expenditure to Borrowed Funds
2019-20	44,432	17,666	40
2020-21	53,817	5,870	11
2021-22	55,106	11,046	20
2022-23	80,649	11,665	14
2023-24	88,721	15,921	18

Borrowed funds *vis-a-vis* Capital Expenditure



The governments usually run fiscal deficits and borrow funds for capital/ assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 18 *per cent* of the borrowings of the current year (₹ 88,721 crore) on capital expenditure (₹ 15,921 crore) and 5 *per cent* on Loans and Advances given by the State Government (₹ 4,055 crore). It would therefore appear that balance 77 *per cent* of borrowings in the public debt (₹ 68,745 crore) was utilized to repay the principal (₹ 59,194 crore) and part of interest on public debt of previous years and to meet periodic shortfalls of revenue against expenditure in the current year.

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2023-24 were ₹ 1,33,171 crore.

2.2 Revenue Receipts

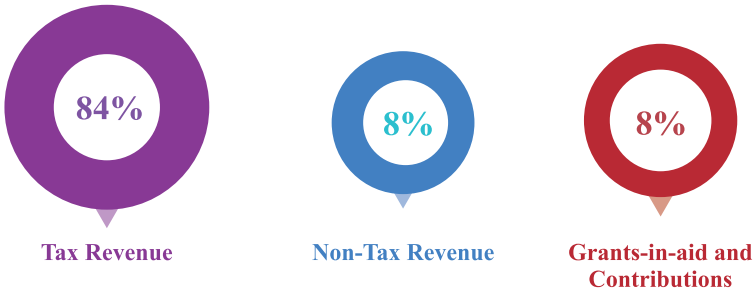
The revenue receipts of the Government comprise three components *viz*. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

TAX REVENUE — Comprises taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.

NON-TAX REVENUE — Includes interest receipts, dividends, profits, departmental receipts etc.

GRANTS-IN-AID — Grants-in-aid represent Central Assistance to the State Government from the Union Government. It also includes "External Grant Assistance" and "Aid, Material and Equipment" received from Foreign Government and channelized through the Union Government. In turn, the State Government also gives Grants-in-aid to institutions like Panchayati Raj Institutions, Urban Local Bodies, Autonomous Bodies etc.

Revenue Receipts



2.2.1 Revenue Receipts Components (2023-24)

Components		Actuals (₹ in crore)	Percentage to Total Revenue Receipts
A.	***Tax Revenue ****	**84,857**	**84**
	Goods and Services Tax	**37,707**	**37**
	Taxes on Income & Expenditure	**7,985**	**8**
	Taxes on Property & Capital Transactions	**10,552**	**10**
	Taxes on Commodities & Services	**28,613**	**28**
B.	***Non-Tax Revenue***	**8,103**	**8**
	Interest Receipts, Dividends and Profits	**1,935**	**2**
	General Services	**666**	**1**
	Social Services	**2,493**	**2**
	Economic Services	**3,009**	**3**
C.	***Grants-in-aid & Contributions***	**8,355**	**8**
	Total – Revenue Receipts	**1,01,315**	**100**

**Includes share of net proceeds assigned to State (received from the Government of India)*

2.2.2 Trend of Revenue Receipts

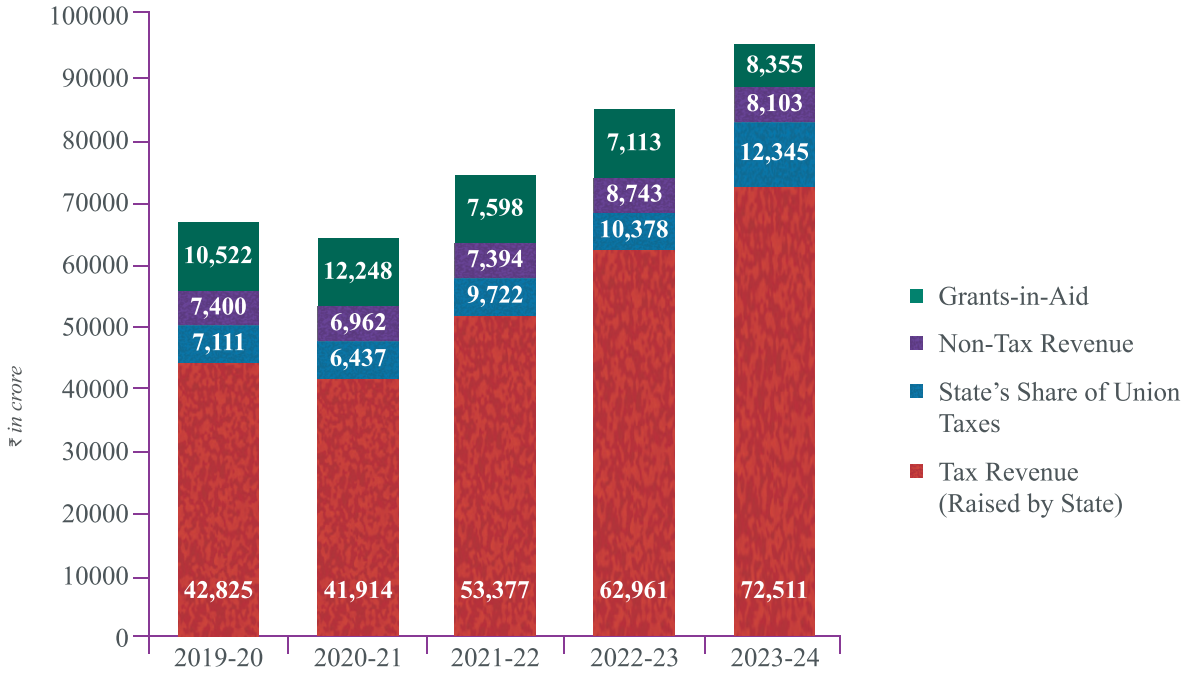
(₹ in crore)

Components	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Revenues (Raised by the State)	42,825 (5)	41,914 (5)	53,377 (6)	62,961 (6)	72,511 (7)
State's Share of Union Taxes/ Duties	7,111 (1)	6,437 (1)	9,722 (1)	10,378 (1)	12,345 (1)
Non-Tax Revenues	7,400 (1)	6,962 (1)	7,394 (1)	8,743 (1)	8,103 (1)
Grants in Aid	10,522 (1)	12,248 (2)	7,598 (1)	7,113 (1)	8,355 (1)
Total Revenue Receipts	**67,858 (8)**	**67,561 (9)**	**78,091 (9)**	**89,195 (9)**	**1,01,314 (9)**
GSDP	**8,31,610**	**7,64,872**	**8,95,671**	**9,94,154**	**10,95,535**

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product). All GSDP Figures are as per Advance Estimates at current prices intimated by Department of Economic & Statistical Analysis, Haryana

As against increase in GSDP by 10 *per cent* in 2023-24 as compared to previous year, growth in revenue receipts was 14 *per cent*. The total tax revenue (including share of Union Taxes) increased by 16 *per cent*, the non-tax revenue decreased by 7 *per cent* and the grants-in-aid increased by 17 *per cent* as compared to previous year.

Trend of Components of Revenue Receipts



2.3 Tax Revenue

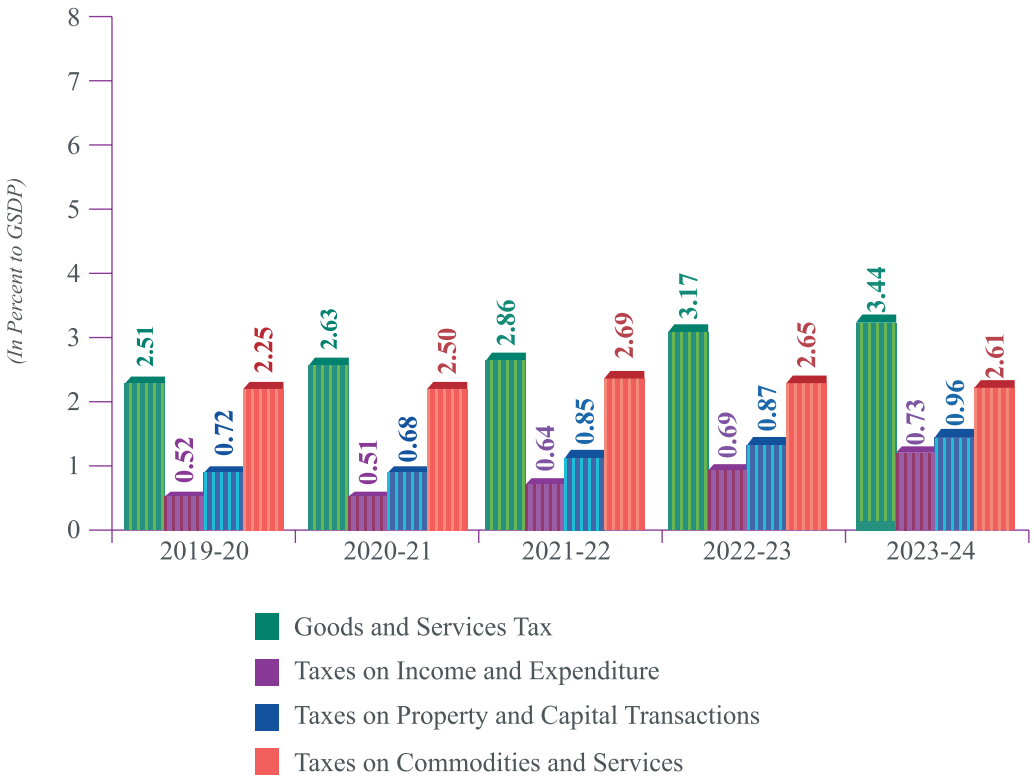
(₹ in crore)

Sector-wise Tax Revenue					
Components	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
a. Goods and Services Tax	20,891 (2.51)	20,143 (2.63)	25,685 (2.86)	31,509 (3.17)	37,707 (3.44)
b. Taxes on Income and Expenditure	4,324 (0.52)	3,943 (0.51)	5,721 (0.64)	6,876 (0.69)	7,985 (0.73)
c. Taxes on Property and Capital Transactions	6,034 (0.72)	5,173 (0.68)	7,620 (0.85)	8,630 (0.87)	10,552 (0.96)
d. Taxes on Commodities and Services	18,687 (2.25)	19,092 (2.50)	24,073 (2.69)	26,324 (2.65)	28,613 (2.61)
Total Tax Revenue	**49,936** **(6.00)**	**48,351** **(6.32)**	**63,099** **(7.04)**	**73,339** **(7.38)**	**84,857** **(7.75)**
GSDP	**8,31,610**	**7,64,872**	**8,95,671**	**9,94,154**	**10,95,535**

Note: Figures in parentheses represent percentage to GSDP. All GSDP Figures are as per Advance Estimates at current prices intimated by Department of Economic & Statistical Analysis, Haryana

The increase in total tax revenue during 2023-24 was mainly attributable to more allocation of State's share from Government of India i.e. Taxes on Income other than Corporation Tax (₹ 882 crore), Central Goods and Services Tax (₹ 814 crore) and more collection under State Goods and Services Tax (SGST) (₹ 5,383 crore), Stamps and Registration Fees (₹ 1,922 crore), State Excise (₹ 1,653 crore) and Taxes on Vehicles (₹ 672 crore) etc.

Trend of Major Taxes in proportion to GSDP



2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources *viz.* State's own tax collections and devolution of Union taxes.

Following table depicts the comparative position about tax revenue received from the two sources over a period of five years:

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
State's own Tax Revenue	42,825	41,914	53,377	62,961	72,511
State share of Union Taxes/ Duties	7,111	6,437	9,722	10,378	12,345
Total Tax Revenue	**49,936**	**48,351**	**63,099**	**73,339**	**84,856**
Percentage of State's own tax Revenue to Total Tax Revenue	*86*	*87*	*85*	*86*	*85*
Percentage of State's Own Tax Revenue to GSDP	*5.15*	*5.48*	*5.96*	*6.33*	*6.62*

The proportion of State's own Tax collection in overall Tax Revenue has decreased to 85 *per cent* in 2023-24 from 86 *per cent* in 2022-23.

2.3.2 Trend in State's Own Tax collection over the past five years

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
1.State Goods and Services Tax	18,873	18,236	22,922	28,577	33,960
2. Land Revenue	20	17	21	22	22
3. Stamp and Registration fees	6,013	5,157	7,598	8,607	10,529
4. State Excise	6,323	6,864	7,933	9,673	11,326
5. Taxes on Sales, Trade etc.	8,398	8,660	11,221	11,262	11,331
6. Taxes on Vehicles	2,916	2,495	3,265	4,231	4,904
7. Taxes on Goods and Passengers	16	4	6	3	7
8. Taxes and Duties on electricity	262	476	404	578	424
9. Other Taxes	4	5	6	7	8
Total State's own Taxes	**42,825**	**41,914**	**53,376**	**62,960**	**72,511**

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
1. Taxes on Sales, Trade etc.					
Revenue collection	8,398	8,660	11,221	11,262	11,331
Expenditure on collection	172	207	208	267	249
Percentage Cost of tax collection	2.05	2.39	1.85	2.37	2.20
2. State Excise					
Revenue collection	6,323	6,864	7,933	9,673	11,326
Expenditure on collection	47	53	52	59	57
Percentage Cost of tax collection	0.74	0.77	0.66	0.61	0.50
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	2,932	2,499	3,271	4,234	4,911
Expenditure on collection	58	77	74	86	87
Percentage Cost of tax collection	1.98	3.08	2.26	2.03	1.77
4. Stamp and Registration Fees					
Revenue collection	6,013	5,157	7,598	8,607	10,529
Expenditure on collection	10	9	22	10	134
Percentage Cost of tax collection	0.17	0.17	0.29	0.12	1.27

The percentage expenditure on collection of Taxes on Sales, Trade etc. and Taxes on Vehicles, Goods and Passengers was high as compared to expenditure on collection of other taxes.

2.5 Trend in State's share of Union Taxes over the past five years

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Services Tax (CGST)	2,018	1,907	2,763	2,933	3,747
Corporation Tax	2,425	1,947	2,846	3,479	3,706
Taxes on Income other than Corporation Tax	1,900	1,996	2,875	3,397	4,279
Taxes on Wealth	..	..	1	..	..
Customs	451	338	709	408	432
Union Excise Duties	313	216	390	128	164
Service Tax	..	28	128	16	2
Other Taxes and Duties on Commodities and Services	4	5	10	17	15
State's share of Union Taxes/ Duties	**7,111**	**6,437**	**9,722**	**10,378**	**12,345**
Total Tax Revenue	**49,936**	**48,351**	**63,099**	**73,339**	**84,856**
Percentage of State's share of Union Taxes/ Duties to Total Tax Revenue	14	13	15	14	15

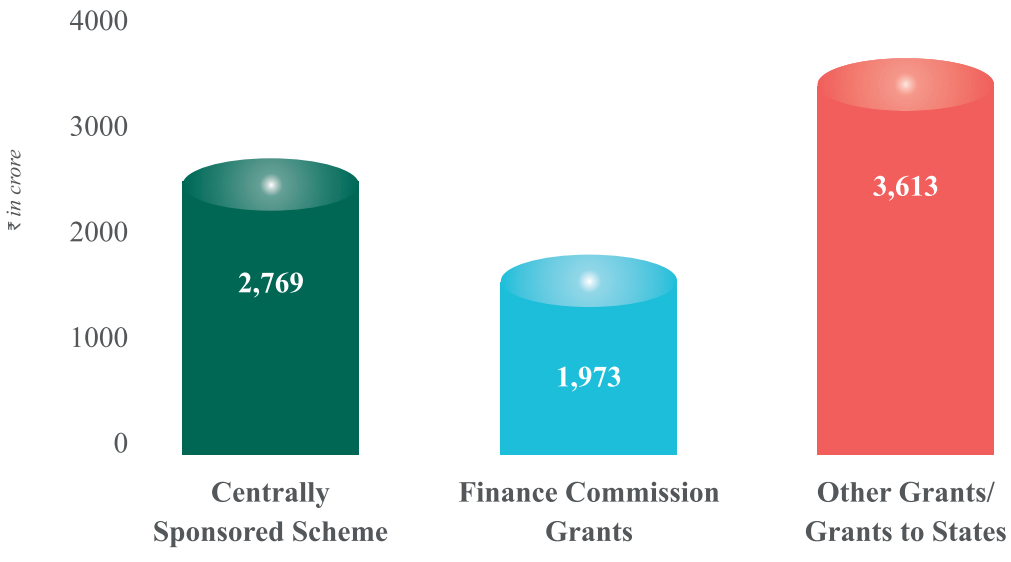
The percentage State's share of Union Taxes/ Duties to Total Tax Revenue of Government of Haryana ranged between 13 and 15 *per cent* during 2019-20 to 2023-24.

2.6 Grants-in-aid

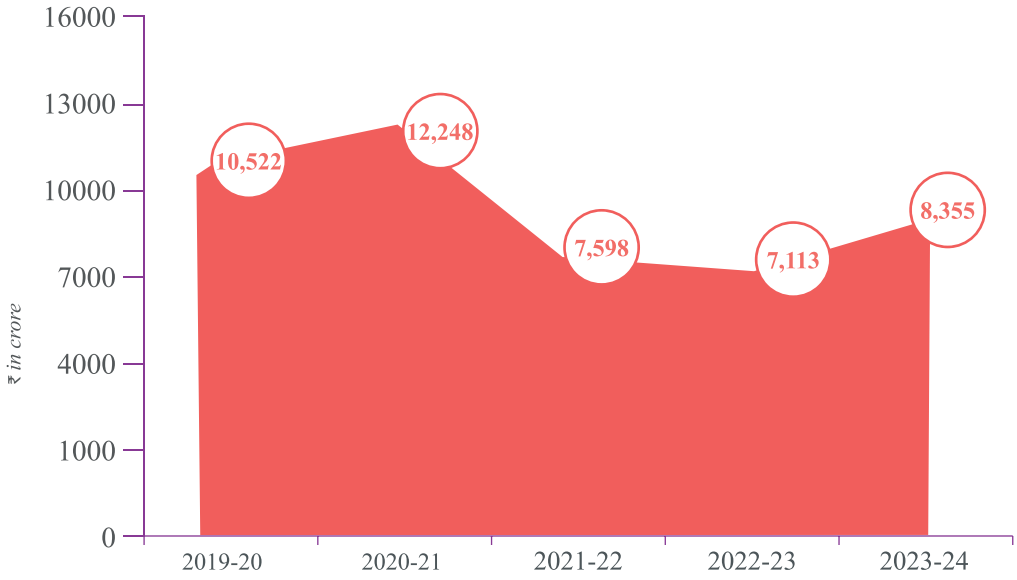
Grants-in-aid represent assistance from the Government of India and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes besides State Grants recommended by the Finance Commission.

Total receipts during 2023-24 under Grants -in-aid were ₹ 8,355 crore as shown below:

Grants-in-Aid



Trend of Grants-in-aid



2.7 Public Debt

Trend of position of Public Debt over the past five years:

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	1,83,786	2,03,958	2,26,208	2,52,781	2,80,772
Central Loans	1,705	1,500*	1,489*	2,544*	4,079*
Total	1,85,491	2,05,458	2,27,697	2,55,325	2,84,851

₹ in crore

** Central Loans do not include back to back loans by GoI in lieu of shortfall in GST Compensation vide GoI's letter No. F. No. 40(1)PF-S/2021-22 dated 10 December 2021 (₹ 4,352 crore during 2020-21 and ₹ 11,746 crore from 2021-22 to 2023-24)*

During the year 2023-24, thirty-seven loans totaling ₹ 47,500 crore were raised from the open market at interest rates varying between 7.16 *per cent* and 7.77 *per cent* and the same are redeemable during the period between 2027-2036. In addition, the State Government raised loans of ₹ 13,098 crore from the Financial Institutions and ₹ 383 crore from National Capital Region Planning Board. An amount of ₹ 25,994 crore was obtained through Ways and Means Advances from the Reserve Bank of India. Thus, the total Internal Debt raised by the Government during the year 2023-24 aggregated to ₹ 86,975 crore. The Government also received ₹ 1,745 crore from Government of India as Loans and Advances. However, Internal Debt amounting to ₹ 58,984 crore was repaid by the Government during the year. The repayment of GoI Loans and Advances made during the year was to the tune of ₹ 210 crore.

Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is recurring in nature, used to meet the day-to-day running of the organisation and is intended to be met from revenue receipts. Capital Expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

GENERAL SERVICES	Includes Justice, Police, Jail, Public Works, Interest and Pension etc.
SOCIAL SERVICES	Includes Education, Health and Family Welfare, Water Supply and Welfare of Scheduled Castes, Scheduled Tribes etc.
ECONOMIC SERVICES	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries and Transport etc.

3.2 Revenue Expenditure

The shortfall of Revenue Expenditure against Budget Estimates as per Appropriation Accounts during the past five years is given on next page:

(₹ in crore)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates (BE) (Gross)	1,00,755	1,13,664	1,34,262	1,23,907	1,34,891
Actuals (Gross)	85,180	90,671	99,441	1,06,853	1,13,776
Gap	15,575	22,993	34,821	17,054	21,115
Percentage of Gap against BE	15	20	26	14	16

(Source: Appropriation Accounts of respective years)

3.2.1 Committed Revenue Expenditure

Committed Revenue Expenditure includes expenditure on Salaries, Interest Payments, and Pensions. Around 55 *per cent* of the total Revenue Expenditure (₹ 1,13,196 crore) during 2023-24 was incurred on committed expenses viz. on Salaries (₹ 27,168 crore), Interest Payments (₹ 21,605 crore) and Pensions (₹ 13,497 crore).

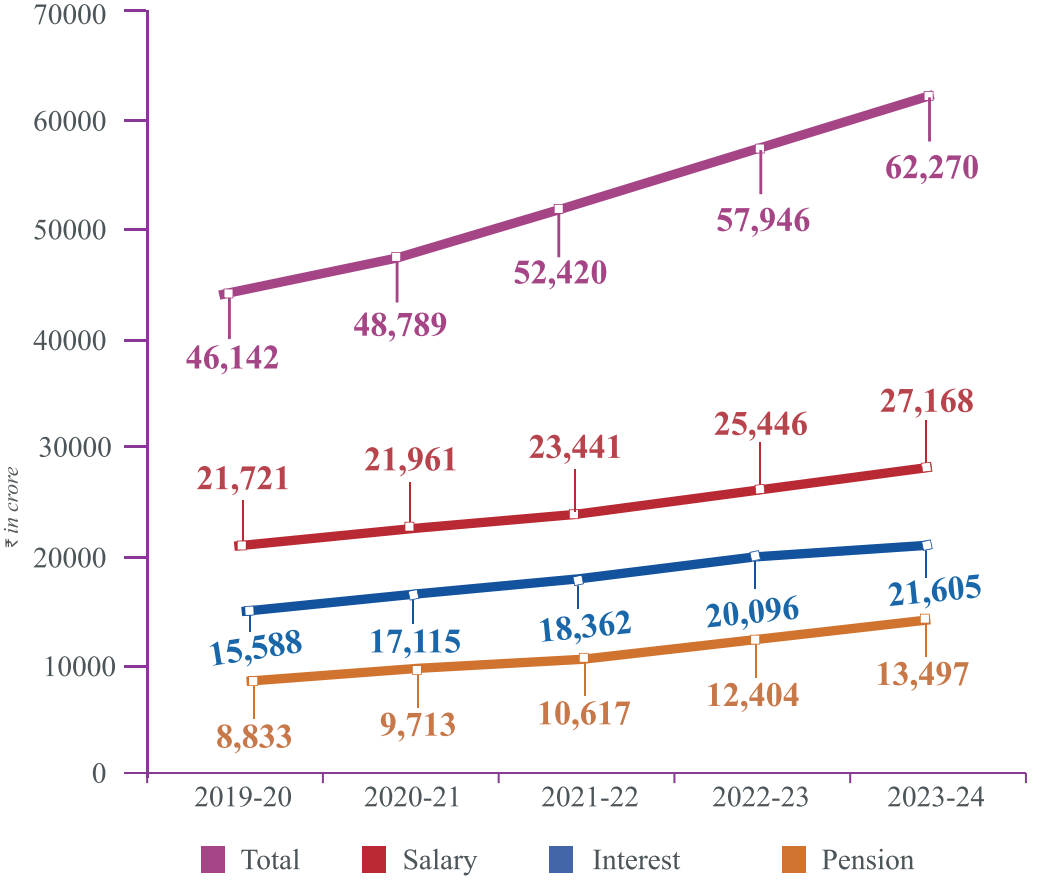
It may be seen that the expenditure on Salaries increased by 25 *per cent,* on Interest Payments by 39 *per cent* and on Pensions by 53 *per cent* in 2023-24 as compared to 2019-20 as is evident from the table given below.

(₹ in crore)

Component	2019-20	2020-21	2021-22	2022-23	2023-24
Expenditure on Salaries	21,721 (26)	21,961 (24)	23,441 (24)	25,446 (24)	27,168 (24)
Expenditure on Interest Payments	15,588 (18)	17,115 (19)	18,362 (19)	20,096 (19)	21,605 (19)
Expenditure on Pensions	8,833 (10)	9,713 (11)	10,617 (11)	12,404 (12)	13,497 (12)
Total	**46,142** (54)	**48,789** (54)	**52,420** (53)	**57,946** (54)	**62,270** (55)
Total Revenue Expenditure	**84,848**	**89,946**	**98,425**	**1,06,406**	**1,13,196**

Note : Figures in parentheses represent percentage to Total Revenue Expenditure.

Trend of Committed Revenue Expenditure



The position of Committed and Uncommitted Revenue Expenditure in comparison to Revenue Receipts and Revenue Expenditure over the last five years is depicted below:

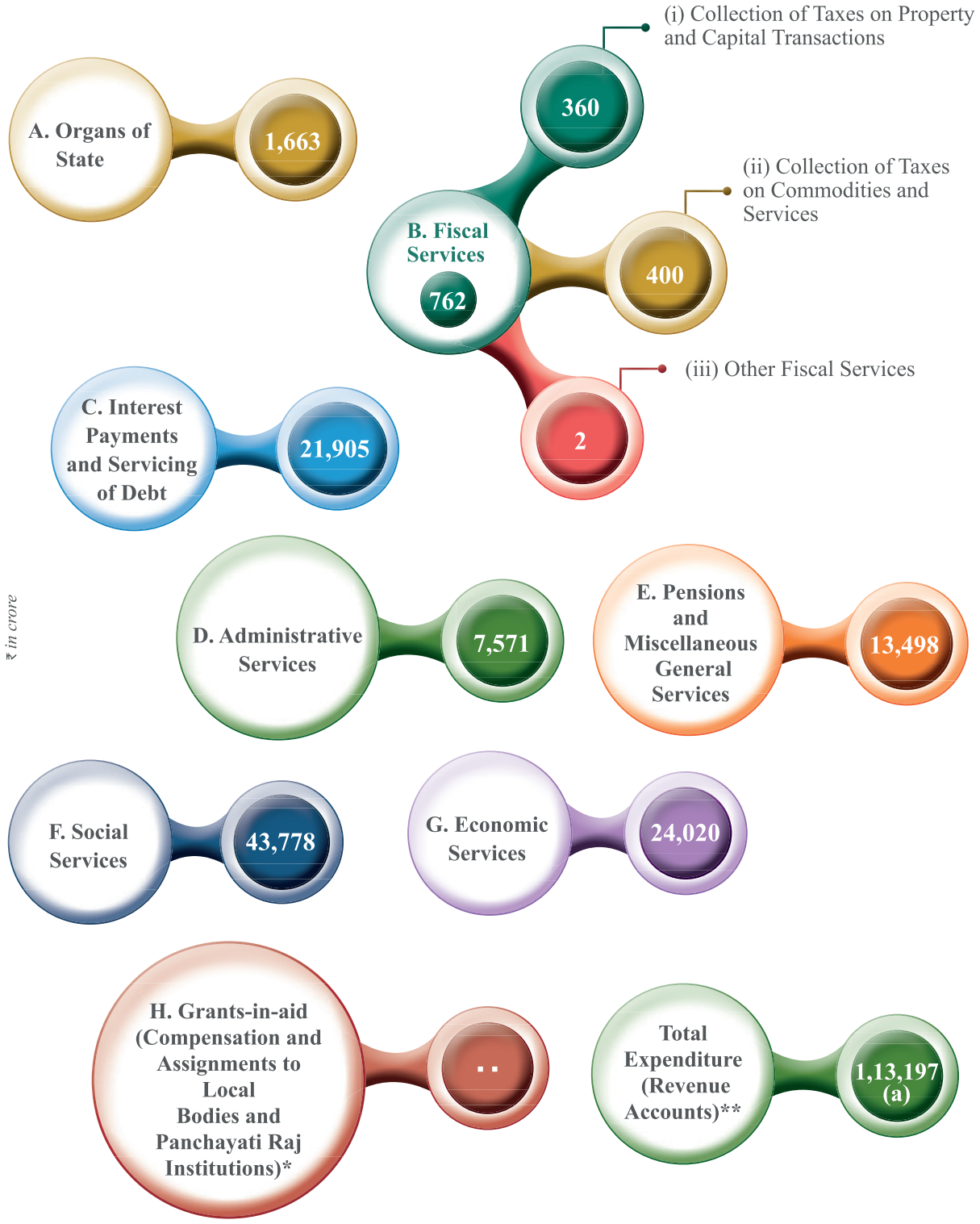
(₹ in crore)

Component	2019-20	2020-21	2021-22	2022-23	2023-24
Total Revenue Expenditure	84,848	89,946	98,425	1,06,406	1,13,196
Committed Revenue Expenditure #	46,142	48,789	52,420	57,946	62,270
Uncommitted Revenue Expenditure	38,706	41,157	46,005	48,460	50,926
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	54	54	53	54	55
Revenue Receipts	67,858	67,561	78,092	89,195	1,01,315
Percentage of Committed Revenue Expenditure to Revenue Receipts	68	72	67	65	61

 # Committed Revenue Expenditure includes expenditure on Salaries, Interest Payments and Pensions

It may be seen that the Uncommitted Revenue Expenditure available for implementation of various schemes has increased by 32 *per cent* from ₹ 38,706 crore in 2019-20 to ₹ 50,926 crore in 2023-24. The Total Revenue Expenditure increased by 33 *per cent* from ₹ 84,848 crore in 2019-20 to ₹ 1,13,196 crore in 2023-24 and Committed Revenue Expenditure increased by 35 *per cent* over the same period.

3.2.2 Sectoral Distribution of Revenue Expenditure (2023-24)



** Grants-in-aid given by the State Government to various institutes/agencies are being booked under respective Major Heads (concerning the schemes).*

*** (Net, after deducting recoveries)*

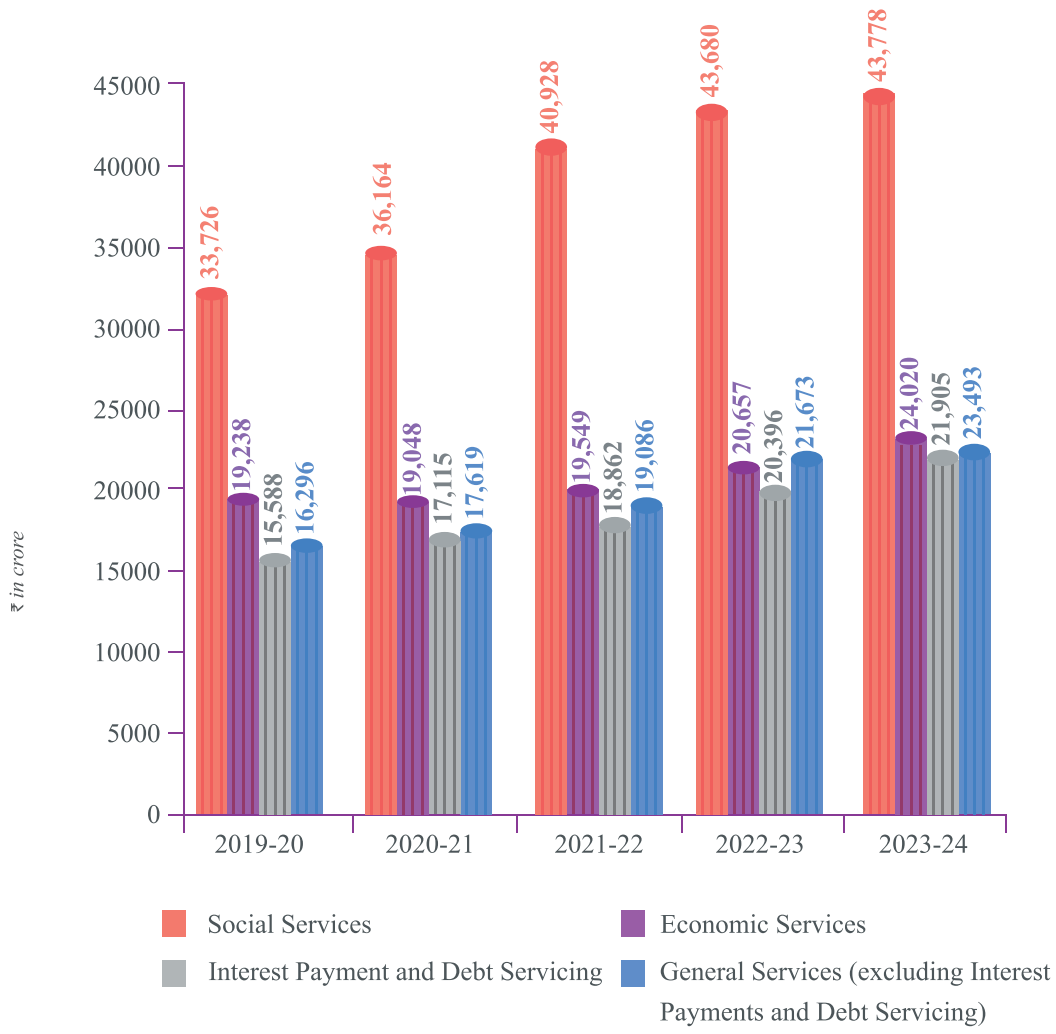
(a) Differs from actual by ₹ 1 crore due to rounding.

3.2.3 Major Components of Revenue Expenditure 2019-20 to 2023-24

(₹ in crore)

Component	2019-20	2020-21	2021-22	2022-23	2023-24
Social Services	33,726	36,164	40,928	43,680	43,778
Economic Services	19,238	19,048	19,549	20,657	24,020
Interest Payments and Debt Servicing	15,588	17,115	18,862	20,396	21,905
General Services (excluding expenditure on Interest Payments and Debt Servicing)	16,296	17,619	19,086	21,673	23,493

Trend of Major Components of Revenue Expenditure



3.3 Capital Expenditure

Capital Expenditure is essential for sustaining the growth. Capital Expenditure of ₹ 15,921 crore (1 *per cent* of GSDP) during 2023-24 was less than the Budget Estimates by ₹ 7,086 crore. There has been substantial growth in Capital Expenditure in the year 2023-24 as compared to growth of GSDP as is evident from the table below:

(₹ in crore)

S. No.	Components	2019-20	2020-21	2021-22	2022-23	2023-24
1	Budget Estimates (B.E.)*	19,563	14,055	14,028	23,072	23,007
2	Actual Capital Expenditure (#)	17,666	5,870	11,046	11,665	15,921
3	Percentage of Actual Capital Expenditure to B.E.	90	42	79	51	69
4	Percentage of Yearly Growth in Capital Expenditure	15	(-)67	88	6	36
5	GSDP	8,31,610	7,64,872	8,95,671	9,94,154	10,95,535
6	Percentage of Yearly Growth in GSDP	18	(-)8	17	11	10

(*) Figures are as per Appropriation Accounts including recoveries taken in reduction of expenditure.
(#) Does not include expenditure on Loans and Advances

3.3.1 Sectoral Distribution of Capital Expenditure

During 2023-24, the Government spent ₹ 1,783 crore on various Irrigation Projects (₹ 1,013 crore on Major Irrigation and ₹ 770 crore on Medium Irrigation). Apart from above, the Government spent ₹ 2,651 crore on construction of Roads and Bridges and invested ₹ 373 crore in Government Companies and Co-operative Institutions. During the year, share capital amounting to ₹ 115 crore was redeemed by Co-operative Banks and Societies.

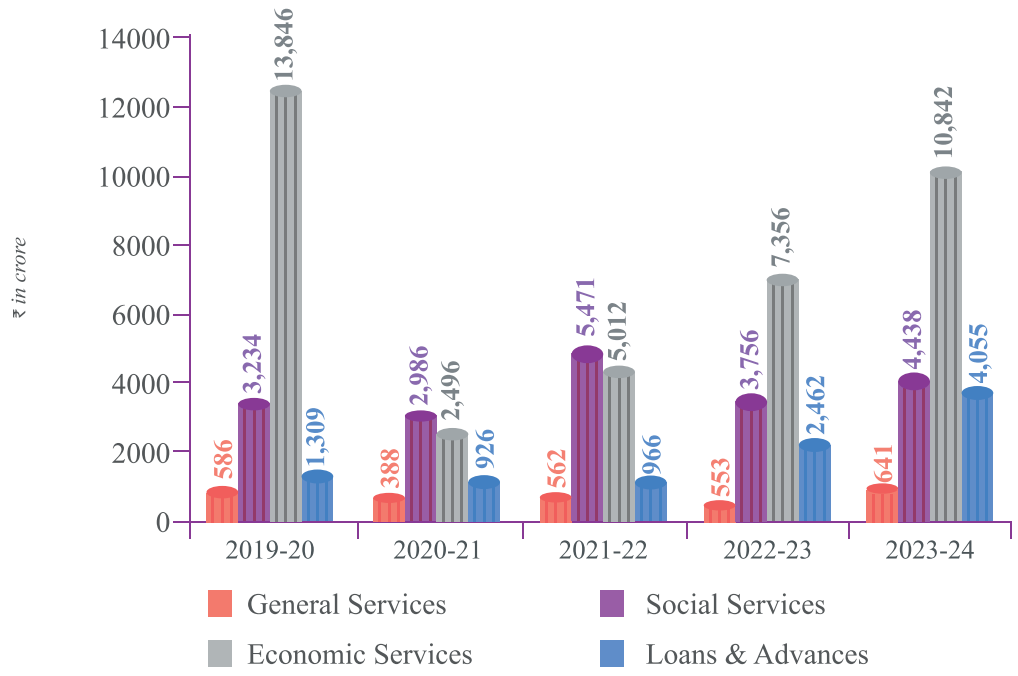
3.3.2 Sectoral Distribution of Capital Expenditure over the past five years

(₹ in crore)

Sector	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	586 (3)	388 (6)	562 (5)	553 (4)	641 (3)
Social Services	3,234 (17)	2,986 (44)	5,471 (45)	3,756 (27)	4,438 (22)
Economic Services	13,846 (73)	2,496 (37)	5,012 (42)	7,356 (52)	10,842 (54)
Loans and Advances	1,309 (7)	926 (13)	966 (8)	2,462 (17)	4,055 (20)
Total Capital Expenditure	**18,975**	**6,796**	**12,011**	**14,127**	**19,976**

Note: Figures in parentheses represent percentage to Total Capital Expenditure

Trend of Sectoral Distribution of Capital Expenditure



Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2023-24

The following table depicts the details of the actual expenditure vis-à-vis the budget estimates approved by the Legislature for the year 2023-24:

(₹ in crore)

Sr. No.	Nature of Expenditure	Original Grant	Supplementary Grant	Total Budget	Actual Expenditure	Savings(-) Excess(+)
1.	**Revenue**					
	Voted	1,05,282	7,018	1,12,300	91,881	(-)20,419
	Charged	*21,568*	*1,023*	*22,591*	*21,895*	*(-)696*
2.	**Capital**					
	Voted	36,921	5,243	42,164**	29,244	(-)12,920
	Charged	*80*	*100*	*180*	*150*	*(-)30*
3.	**Public Debt**					
	Charged	*55,220*	*2,639*	*57,859*	*59,194*	*(+)1,335**
4.	**Loans and Advances**					
	Voted	1,305	160	1465	725	(-)740
	Total					
	Voted	**1,43,508**	**12,421**	**1,55,929****	**1,21,850**	**(-)34,079**
	Charged	***76,868***	***3,762***	***80,630***	***81,239***	***(+)609***

**Excess is due to non-incorporation of Re-appropriation orders as these were not in order.*
***Differs from Actual Budget/Expenditure by ₹ 1 crore due to rounding.*

4.2 Trend of Savings / Excess during the last five years

The position of Savings / Excess against budget estimates as per Appropriation Accounts during the last five years is as tabulated below:

(₹ in crore)

	Savings(-) Excess(+)				
Year	Revenue	Capital	Public Debt	Loan & Advances	Total
2019-20	(-) 15,575	(-) 6,164	(-) 4,482	(-) 373	**(-) 26,594**
2020-21	(-) 185	(+) 1,332	(-) 3,484	(+) 183	**(-) 2,154**
2021-22	(+) 17,729	(+) 1,261	(-) 2,688	..	**(+) 16,302**
2022-23	(-)17,053*	(-) 17,950*	(-) 567*	(-) 252*	**(-)35,822***
2023-24	(-)21,115*	(-) 12,950*	(+) 1,335*	(-) 740*	**(-) 33,470***

**Excluding Surrender (by way of Re-appropriation)*

4.3 Significant Savings

Substantial savings under a grant indicate either non-implementation or slow implementation of certain schemes/programmes during that year.

All grants with significant net savings (≥ 10 *per cent* of the total budget estimates) during 2023-24 are given below:

(₹ in crore)

Grant No.	Nomenclature	Percentage of Total Budget Estimates	Amount of Saving
1	Vidhan Sabha	44	64
3	General Administration/ Elections	45	626
4	Revenue/ Excise and Taxation	38	1,537
7	Loans and Advances by State Government	51	740
10	Mines and Geology/ Agriculture/Horticulture/ Animal Husbandry and Dairy Development/ Fisheries/ Forest and Wild Life/ Ecology and Environment	49	3,999
11	Food and Supplies/ Co-operation	16	2,765
12	Education (Higher/ Secondary/ Elementary)/ Technical Education/ Women and Child Development	17	4,130
13	Sports and Youth Welfare/ Art and Culture/ Tourism	36	315
14	Health/ DMER/ AYUSH/ESI/ FDA	15	1,458
15	Labour/ Employment/ Skill Development and Industrial Training	53	1,064
17	Buildings and Roads/Transport/ Civil Aviation	24	2,875
18	Information and Publicity/ Electronics and Information Technology/ Printing and Stationery	36	240
19	Irrigation/ Industries and Commerce/ MSME/ Supplies and Disposals/ Power and Renewable Energy/ Science and Technology	19	3,370
20	Urban Development (Town and Country Planning/ Urban Estates)/ Local Government (ULB and Fire Services)/ Rural and Community Development (Rural Development /Development and Panchayats)/ Public Health Engineering	38	8,102

During 2023-24, Supplementary grants totaling ₹ 16,183 crore (7.97 *per cent* of total expenditure of ₹ 2,03,089) proved to be unnecessary in certain cases. A few instances where there were savings at the end of the year even against original allocation are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
3	2051- Public Service Commission 103-Staff Selection Commission 99-Establishment	Revenue	181	51	142
4	2245-Relief on Account of Natural Calamities 05-State Disaster Response Fund 101-Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund 99-State Contribution	Revenue	722	296	578
6	2049-Interest Payments 03-Interest on Small Savings Provident Funds etc. 104-Interest on State Provident Funds 99-Interest on State Provident Fund(Charged)	Revenue	1,350	110	1,271
10	2401-Crop Husbandry 108-Commercial Crops 81-Scheme for Technology Mission on Sugarcane in Haryana	Revenue	200	137	196
12	4202-Capital Outlay on Education, Sports, Arts and Culture 01-General Education 203-University and Higher Education 99-College Buildings	Capital	150	53	115
14	2210-Medical and Public Health 04-Rural Health Services- Other systems of medicine 101-Ayurveda 86-Strengthening of Ayurvedic/ Unani/ Homeopathic Dispensaries/ Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	Revenue	180	16	153

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
16	2225- Welfare of Scheduled Castes & Scheduled Tribes, Other Backward Classes and Minorities 01-Welfare of Scheduled Castes 283-Housing 99-Dr. B.R.Ambedkar Housing Navinikaran Yojana	Revenue	100	100	72
17	5053-Capital Outlay on Civil Aviation 60-Other Aeronautical Services 102-Navigation and Air Route Services 98-Swaran Jayanti Integrated Aviation Hub at Hisar	Capital	500	172	390
19	2705-Command Area Development 188-Assistance to Autonomous Bodies 98-Construction/ Rehabilitation/ Remodelling/ Extension of Watercourses	Revenue	250	200	249
19	2801-Power 05-Transmission and Distribution 190-Assistance to Public Sector and Other Undertakings 94-Assistance to Rural Electrification to UHBVNL/ DHBVNL	Revenue	6,953	845	6,886
20	2215-Water Supply and Sanitation 01-Water Supply 001-Direction and Administration 89-Performance Linked Outlay(PLO) for Public Health Engineering (PUH-PLO-REV)	Revenue	450	110	..

Chapter V

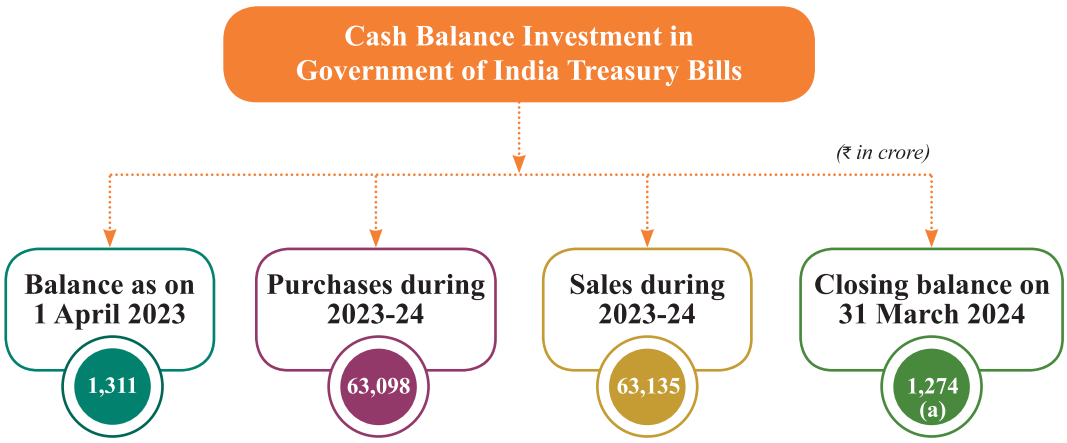
Assets and Liabilities

5.1 Assets

The existing forms of accounts do not clearly depict valuation of Government Assets like Land, Building etc. except the value in the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in Public Sector Undertakings (PSUs) stood at ₹ 38,278 crore at the end of the year of 2023-24. However, dividends received during the year were ₹ 290 crore (i.e. 0.76 *per cent* on total investment). During 2023-24, investments increased by ₹ 258 crore (net) and dividend income increased by ₹ 98 crore.

Cash Balance with RBI which was ₹ (-)716 crore as on 1 April 2023, increased to ₹ 373 crore at the end of March 2024. In addition, Government had invested an amount of ₹ 63,098 crore on 102 occasions in 14 days Treasury Bills and rediscounted Treasury Bills worth ₹ 63,135 crore on 125 occasions during 2023-24. The position of investment during the year 2023-24 is depicted in the table given below:



(a) Differs from actual Cash Balance Investment by ₹ 1 crore due to rounding

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature from time to time.

Details of the Public Debt and Total Liabilities of the State Government for the last five years are as under:

Year	Public Debt *(₹ in crore)*	*Per cent* of GSDP	Public Account* *(₹ in crore)*	*Per cent* of GSDP	Total Liabilities *(₹ in crore)*	*Per cent* of GSDP
2019-20	1,85,491	22	30,071	4	2,15,562	26
2020-21	2,05,458	27	33,250	4	2,38,708	31
2021-22	2,27,697	25	36,254	4	2,63,951	29
2022-23	2,55,325	26	37,798	4	2,93,123	29
2023-24	2,84,851	26	41,771	4	3,26,622	30

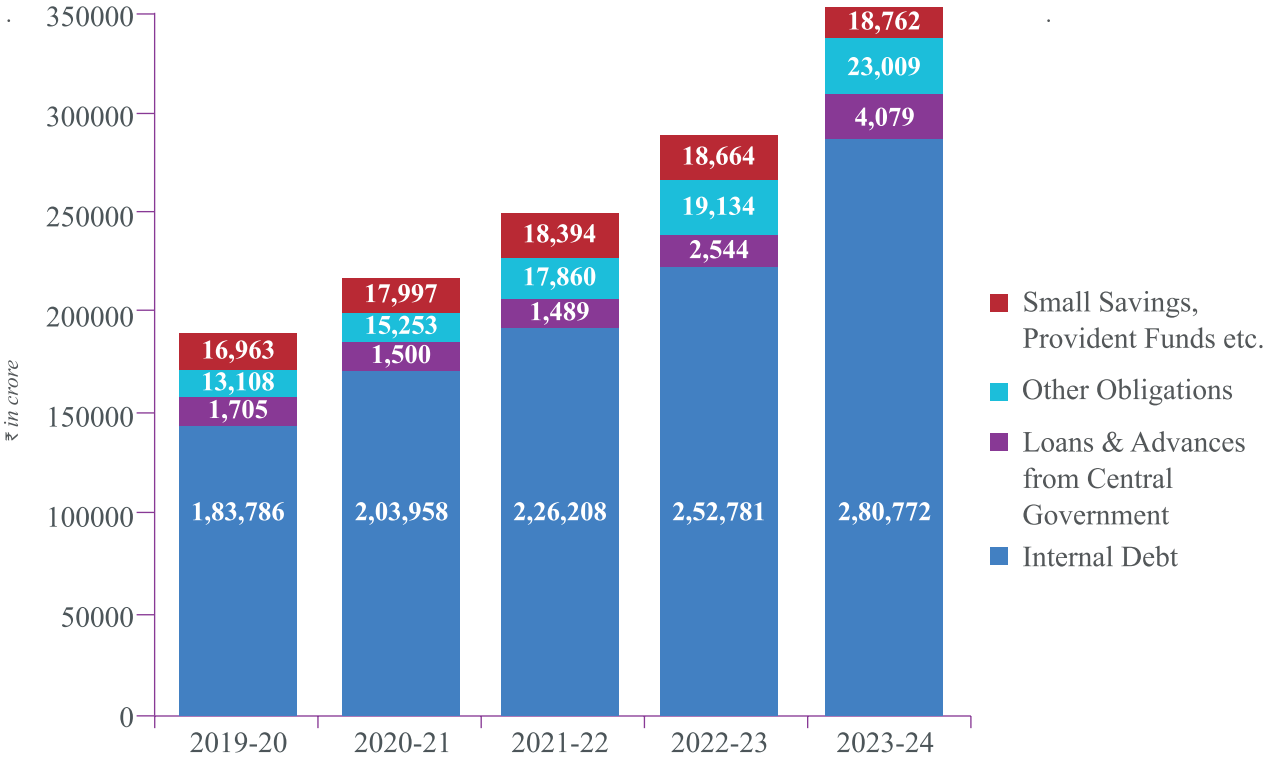
** Excludes suspense and remittance balances*

Note: 1. Public Debt does not include back to back loans by GoI in lieu of shortfall in GST Compensation vide GoI's letter No. F. No. 40(1)PF-S/2021-22 dated 10 December 2021 (₹ 4,352 crore during 2020-21 and ₹ 11,746 crore from 2021-22 to 2023-24).

2. Figures are progressive balances to end of the year

Public Debt and Other Liabilities showed a net increase of ₹ 33,499 crore (11 *per cent*) in 2023-24 over the previous year.

Trend in Government Liabilities



5.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies etc. from the market and financial institutions for implementation of various schemes and programmes. These Guarantees are contingent liability on the Consolidated Fund of the State in case of default in the re-payment of loan capital and payment of interest thereon raised by the respective entities for whom the Guarantee was extended and are projected outside the State Budget. The position of Guarantees extended by the State Government for the last five years is given below:

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2019-20	22,560	20,738*	NA**
2020-21	25,492	23,053*	NA**
2021-22	30,579	24,343*	NA**
2022-23	30,926	23,058*	NA**
2023-24	50,850	24,215*	NA**

** Inclusive of Principal and Interest.*
*** Not Available.*
Note: Details are available at Statement No. 20 of Finance Accounts and these are based on information received from the State Government, Finance Department

5.4 Off Budget Borrowings

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. 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.

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

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 an adverse balance of ₹ (-) 13.50 crore as detailed below:

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

6.2 Loans and Advances given by the State Government

Total Loans and Advances given by the State Government at the end of 2023-24 were ₹ 14,328 crore. Out of these, Loans and Advances to Government Corporation/ Companies, Autonomous Bodies and Local Bodies amounted to ₹ 14,171 crore. Recoveries of principal aggregating to ₹ 3,229 crore have not been effected during the past several years. The information relating to recovery of interest in arrear was not made available by the State Government. During 2023-24, ₹ 301 crore was received towards repayment of loans and advances (including ₹ 102 crore in respect of Power Distribution Companies), out of which ₹ 75 crore relates to repayment of loans to Government Servants. Effective steps to recover the outstanding loans would help the Government improving its fiscal position.

6.3 Financial Assistance to Local Bodies and Others

Grants-in-aid given to Local Bodies, Autonomous Bodies etc. increased from ₹ 11,337 crore in 2019-20 to ₹ 12,139 crore in 2023-24. Grants to Panchayati Raj Institutions and Urban Local Bodies (₹ 5,554 crore) represent 46 *per cent* of total grants given during the year.

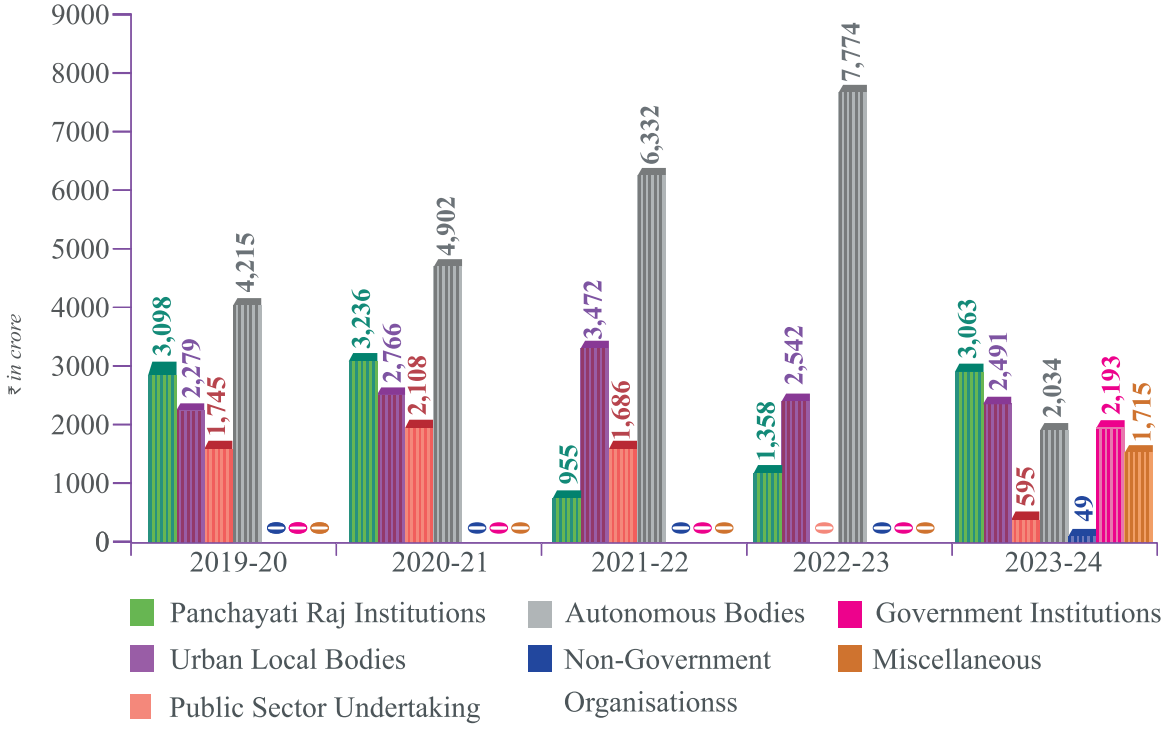
Details of Grants-in-aid for the past 5 years are as under:

(₹ in crore)

S. No.	Name of Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
1	Panchayati Raj Institutions	3,098	3,236	955	1,358	3,063
2	Urban Local Bodies	2,279	2,766	3,472	2,542	2,491
3	Public Sector Undertakings	1,745	2,108	1,686	..	595
4	Autonomous Bodies	4,215	4,902	6,332	7,774	2,034
5	Non-Government Organisations	..	..	..	..	49
6	Government Institutions	..	..	..	..	2,193
7	Miscellaneous	..	..	..	..	1,715
	Total	**11,337**	**13,012**	**12,445**	**11,674**	**12,140(a)**

(a) Differs from actual Total Grants-in-aid by ₹1 crore due to rounding

Grants-in-aid Given



Details of Grants-in-aid given for Creation of Assets for the past 5 years are as under:

(₹ in crore)

S. No.	Name of Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
1	Panchayati Raj Institutions	2,991	3,105	868	854	1,919
2	Urban Local Bodies	1,387	2,188	2,482	2,113	1,492
3	Public Sector Undertakings	16	21	409	..	411
4	Autonomous Bodies	469	395	387	812	491
5	Non-Government Organisations	..	..	..	..	..
6	Government Institutions	..	..	..	..	18
7	Miscellaneous	..	..	..	..	168
	Total	**4,863**	**5,709**	**4,146**	**3,779**	**4,499**

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 31 March 2023	As on 31 March 2024	Net increase(+) / decrease (-)
Cash Balance	(-) 716	374	1,090
Investment from Cash Balance (GOI Treasury Bills)	1,310	1,273	(-) 37
Investment from Earmarked Fund Balances	3,236*	3,787	551*
(a) Sinking Fund	1,692	2,122	430
(b) Guarantee Redemption Fund	1,541	1,663	122
(c) Other Funds	2	2	..
Interest realized during the year	4	6	2

** Differs from total of (a+b+c) by ₹1 crore due to rounding*

State Government had a positive closing cash balance at the end of 31 March 2024. Interest receipt on the investment of cash balance has increased by 50 *per cent* from ₹ 4 crore in 2022-23 to ₹ 6 crore in 2023-24.

6.5 Reconciliation of Receipts and Expenditure

To exercise effective control on expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the PAG (A&E), Haryana. During the year, revenue receipts amounting to ₹ 1,01,274.31 crore (99.96 *per cent* of total revenue receipts) and expenditure amounting to ₹ 1,27,554.33 crore (98.79 *per cent* of total Revenue and Capital expenditure) were reconciled by the State Government.

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2023-24 present the transactions of the Government of Haryana for the period 1 April 2023 to 31 March 2024. The accounts of receipts and expenditure 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), 86 Irrigation Divisions, 40 Forest Divisions, 38 Pay and Accounts offices and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no account remained excluded at the end of the financial year.

6.7 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 to the PAG (A&E), within one month.

Detail of unadjusted AC Bills as on 31 March 2024 are given below:

Year	Unadjusted AC Bills	
	Number	Amount *(₹ in crore)*
Upto 2022-23	322	133.33
2023-24	533	236.34
Total	**855**	**369.67**

6.8 Suspense and Remittances Balances

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

Non-clearance of outstanding balances under these heads affect 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.

6.9 Pending Utilization Certificates (UCs) for Grants-in-Aid

In terms of Rule 8.14 of the Punjab Financial Rules, Volume-I (as applicable to Haryana State), Utilization Certificates (UCs) in respect of conditional Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year from the date of receipt of grant.

The position of outstanding UCs as on 31 March 2024 is as under: -

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

6.10 National Pension System (NPS)

The 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 contributes 10 *per cent* of his monthly pay and 14 *per cent* is contributed by the State Government. 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). The Government transferred ₹ 2,795.76 crore to the designated fund manager through NSDL. An amount of ₹ 26.59 crore (including ₹ 0.80 crore of previous year) is yet to be transferred, thus, the cash balance of the Government is overstated by this amount.

6.11 Transfer of Funds to Personal Deposit (PD) Accounts

PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits.

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

6.12 Status of Reserve Funds

There are 11 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2024 in these funds was ₹ 12,238.55 crore. Out of which, ₹ 7,905.52 crore was under interest bearing Reserve Funds and ₹ 4,333.03 crore under Non-Interest bearing Reserve Funds. Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts.

6.12.1 Reserve Funds bearing Interest

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

6.12.1(b) State Compensatory Afforestation Fund

In compliance with the instructions issued by the Ministry of Environment, Forest 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. During the year 2023-24, the State Government received ₹ 615.38 crore from National Compensatory Afforestation Deposit. An amount of ₹ 37.26 crore was received on account of interest during 2023-24. The State Government incurred an expenditure of ₹ 59.21 crore from the fund. The balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹ 1,559.84 crore, however, no amount was invested from the fund.

6.12.2 Reserve Funds not bearing Interest

6.12.2(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, State may contribute a minimum of 0.5 *per cent* of their total outstanding 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. There was a short contribution of ₹ 1,152.89 crore to the fund.

6.12.2(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 2023-24, Government did not contribute to the fund as the total accumulation of the Fund was ₹ 1,662.80 crore as on 31 March 2024 i.e., 6.87 *per cent* of outstanding guarantees.

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