FISCAL ASSESSMENT REPORT

HARYANA'S GREEN BUDGETARY ANALYSIS

An Indicative Review of Public Expenditure on Schemes with Potential Green and Climate Relevance (2024–26)

Submitted by

SDGCAC

SUSTAINABLE DEVELOPMENT GOALS
COORDINATION AND ACCELERATION CENTRE

OUTPUT- 4 : Green Economy & Climate Friendly Transition

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IMPORTANT NOTE FOR THE READER

*This report presents an **indicative analytical review** of Haryana's budgetary expenditure in relation to schemes that appear, on a preliminary basis, to have potential relevance to green transition, climate resilience, environmental sustainability, and related objectives. It does **not** constitute a formal Green Budget Statement or a formally approved Green Budget Tagging exercise. In the absence of an officially notified State-specific taxonomy, weighting framework, or validation protocol, all figures and categorisations in this report should be interpreted as indicative estimates associated with schemes identified through preliminary screening, rather than as definitive estimates of formally classified green expenditure.*

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1. Executive Summary

Haryana stands at a decisive juncture in its sustainable development trajectory. The State needs to simultaneously pursue rapid economic growth while responding to escalating ecological and climate-related pressures, including water stress, air pollution, land degradation, resource inefficiency, and the need for a more resilient and low-carbon development pathway.

This report presents an indicative review of Haryana's public expenditure for 2024–26 in relation to schemes and budget provisions that may include components relevant to climate resilience, environmental sustainability, natural resource management, renewable energy, resource efficiency, sustainable urbanisation, or related green-development objectives. The analysis covers 121 schemes across 12 line departments and draws on official Budget Estimates (BE) and Revised Estimates (RE) available through the OBAMAS portal of the Government of Haryana.[1]

It is important to clarify that this exercise does not constitute a formal State-approved Green Budget Tagging process. In the absence of an officially notified State-specific taxonomy, weighting framework, or validation protocol, the figures presented in this report should be interpreted as indicative estimates linked to schemes with potential green relevance, rather than as definitive estimates of formally classified green expenditure.

On this indicative basis, the total budget associated with schemes reviewed for 2025–26 stands at approximately ₹7,672 Crore, reflecting a year-on-year increase of about 8.3 per cent over the corresponding Budget Estimate of the previous fiscal year.

[1] OBAMAS (Online Budget and Management Accounting System) data accessed for this report covers BE 2025–26 and RE/Actual 2024–25.

Table ES-1: Key Findings from the Indicative Review

No.	Key Finding
1	Substantial Indicative Fiscal Footprint: The aggregate outlay associated with schemes identified through preliminary screening as potentially green -relevant has increased from approximately ₹7,086 Crore in B E 2024–25 to ₹7,672 Crore in BE 2025–26.
2	Adaptation-Oriented Allocation Pattern: Water Security and Natural Resource Management accounts for the largest thematic share (34.5%), indicating a substantial portion of reviewed expenditure is associated with adaptation-oriented concerns.
3	Growing Salience of Forestry and Biodiversity: This thematic area has an allocation of about ₹641 Crore, suggesting a more visible budgetary role for afforestation and ecological restoration.
4	Sustainable Agriculture as a Major Priority Area: Around 17.4% of the reviewed outlay is associated with crop diversification, residue management, soil health, and related agricultural interventions.
5	Need for Caution in Reading Industrial Allocations: Green Industry and Technology accounts for 8.7% of the reviewed envelope but includes broader industrial components. The strictly green-transition share is likely smaller.
6	Infrastructure-Led Spending Pattern: Nearly 50.4% of the reviewed expenditure is associated with infrastructure creation. Capacity building accounts for a relatively small share.
7	Uneven Implementation Efficiency: Utilisation rates vary substantially, from near -complete utilisation in Public Health Engineering and Agriculture to much lower levels in Rural Development.
8	Fragmentation Remains a Structural Issue: Budgetary efforts with potential green relevance are spread across multiple departments without a clearly integrated fiscal strategy.

Taken together, the analysis indicates that Haryana already has a meaningful base of public expenditure that appears relevant to the State's green transition. However, this pattern remains fragmented and is not yet governed by a formal Green Budget Tagging framework. The report should therefore be read as a preparatory analytical exercise that can inform the future development of a more structured State-specific methodology.

2. Context and Methodology

2.1 Policy Context

As India advances toward its longer-term climate and development commitments, including its Net Zero 2070 pathway and Nationally Determined Contributions (NDCs) under the Paris Agreement, sub-national governments have become central to implementation.[2]

Haryana occupies a distinctive position within this context. It is at once an agriculturally significant State facing severe groundwater stress, a major industrial and urbanising economy with rising energy and environmental pressures, and an aspirant to Viksit Haryana by 2047.

This creates a dual public policy challenge: strengthening resilience in water systems, agriculture, land use, and urban infrastructure, while gradually shifting toward a cleaner, more resource-efficient, and lower-carbon development pathway. An indicative review of budgetary expenditure through a green and climate-relevance lens can provide a useful starting point for understanding how far existing spending patterns are already aligned with these emerging priorities.

2.2 Objectives of the Analysis

This report seeks to achieve the following objectives:

- (I) To identify and review schemes and budget provisions that include components potentially relevant to climate resilience, environmental sustainability, resource efficiency, renewable energy, sustainable agriculture, sustainable urbanisation, waste management, forestry, or related green-development objectives.
- (ii) To map the broad quantum and direction of such expenditure within Haryana's budget for 2024–26.
- (iii) To organise the reviewed schemes by thematic area, broad strategic orientation, and mode of intervention in order to better understand the structure of current expenditure patterns.
- (iv) To identify major gaps, imbalances, and areas of fragmentation in the present expenditure pattern.

[2] India's Updated Nationally Determined Contributions (NDC), Ministry of Environment, Forest and Climate Change, Government of India, August 2022.

- (v) To provide an analytical basis for future discussion on a more integrated and formal State-level approach to Green Budget Tagging and green fiscal planning.

2.3 Methodology

The present report does not constitute a formal Green Budget Tagging exercise. At present, the State does not have an officially notified taxonomy, screening framework, weighting methodology, or validation protocol for classifying expenditure as "green", "climate-relevant", or "environmentally sustainable" within the budget system. Accordingly, this report should be read as an indicative and preliminary analytical exercise.[3]

The methodology adopted proceeds through four broad steps:

Table 2.1: Methodological Steps

Step	Analytical Lens	Coverage	Output
1	Preliminary Screening and Selection	Identification of schemes that, based on their stated objectives and design, appear potentially relevant to renewable energy, climate resilience, sustainable agriculture, green industry, waste management, NRM, and related environmental objectives	121 schemes shortlisted across 12 departments for indicative review
2	Thematic Grouping	Grouping of shortlisted schemes into broad thematic categories: Water Security & NRM, Sustainable Agriculture, Sustainable Urbanisation, Renewable Energy & Efficiency, Green Industry & Technology, Forestry & Biodiversity, and Waste Management	Seven thematic categories for cross - sectoral analysis
3	Strategic Orientation Review	Broad analytical grouping by apparent primary orientation: adaptation, mitigation, cross - cutting, or enabling relevance	Illustrative view of adaptation/mitigation tendencies in the reviewed expenditure set
4	Implementation Review	Analysis of fund utilisation trends using RE and actual expenditure data for 2024-25	Department-wise implementation and utilisation assessment

Source: Analysis based on official data from OBAMAS portal, Government of Haryana.

[3] Green budgeting and climate budget tagging are approaches used internationally to identify, classify, and track public expenditure relevant to environmental and climate objectives. See, for example, OECD (2021), Green Budgeting Framework: Highlights; UNDP (2021), Climate Budget Tagging: A Review of International Experience.

This methodology provides a broad picture of expenditure patterns associated with schemes that may have green relevance. It should not be interpreted as a definitive classification. In several cases, schemes may include both green-relevant and non-green components; the present analysis does not attempt to determine the precise share of expenditure within each scheme that is exclusively attributable to green objectives.

2.4 Data Sources and Fiscal Scope

The analysis is grounded in official 2024–25 Revised Estimates (RE) and 2025–26 Budget Estimates (BE) sourced from the OBAMAS portal. Based on preliminary screening, approximately ₹7,672 Crore has been aggregated across 121 ongoing and approved schemes that appear relevant, in whole or in part, to the State's green transition and climate-responsive development agenda.

These aggregate figures represent the total outlay associated with schemes identified for indicative review; they should not be read as a formally certified estimate of Haryana's green expenditure.

2.5 Scope Exclusions and Caveats

This report focuses on selected existing schemes in order to develop an indicative baseline. It is not intended to provide a complete account of all expenditure that may affect environmental outcomes. The following items are excluded from the quantified analysis:

- The World Bank-supported Clean Air Project, announced outside the budget cycle covered in this review.
- Centrally Sponsored Scheme components where State-share or scheme-level expenditure details are not separately identifiable.
- Extra-budgetary resources, contingent liabilities, off-budget instruments, and off-balance-sheet financing arrangements.
- Expenditure whose environmental or climate relevance could not be reasonably inferred from available scheme-level information.

The following methodological caveats also apply:

- The inclusion of a scheme in this report does not amount to formal classification as “green-tagged”.

- Several included schemes may contain mixed components, only some of which may be relevant to green objectives.
- The thematic and strategic categorisations are analytical and indicative, meant to support discussion rather than constitute a formal Government classification.
- Wherever source details require further confirmation, the report flags the need for departmental verification.

Accordingly, the report is best understood as a preparatory analytical baseline that may help inform the eventual development of a more formal State-specific Green Budget Tagging framework.

3. The Fiscal Landscape (2024–26)

The fiscal picture emerging from the present analysis suggests that Haryana already has a substantial volume of public expenditure associated with schemes that appear, on a prima facie basis, to be relevant to green, climate-responsive, and environmentally linked development objectives. The reviewed expenditure set provides a useful indicative picture of the scale and direction of budgetary provisions linked to water security, sustainable agriculture, renewable energy, urban environmental services, forestry, and related areas.

3.1 Financial Overview

The aggregate budget associated with the indicative review rises from ₹7,086.24 Crore in BE 2024–25 to ₹7,672.39 Crore in BE 2025–26, representing a year-on-year increase of about 8.3 per cent. The corresponding RE 2024–25 stands at ₹6,651.42 Crore, while actual expenditure reported for 2024–25 is ₹6,011.04 Crore.[4]

[4] Government of Haryana, Budget Estimates 2025–26 and Revised Estimates 2024–25, as published through the OBAMAS portal and official Budget Books.

Table 3.1: Financial Overview of Schemes Included in the Indicative Review (2024–2026)

Metric	Amount (₹Crore)
Total Schemes Analysed	121
Budget Estimate (BE) 2024-25	₹7,086.24
Revised Estimate (RE) 2024–25	₹6,651.42
Actual Expenditure (2024–25, till March 2025)	₹6,011.04
Budget Estimate (BE) 2025–26	₹7,672.39
Year -on-Year Growth (BE 2024 –25 to BE 2025–26)	8.3%

Source: OBAMAS portal, Government of Haryana; BE 2025–26 and RE/Actual 2024–25. All figures in ⊠ Crore. Reflects schemes included in the present indicative screening exercise.

Three broad observations may be drawn from this indicative fiscal trend.

First, the absolute increase of approximately ₹586 Crore suggests that sectors with apparent green relevance are occupying a more visible place within the State's expenditure framework. In the absence of a formal component-wise classification, this should be interpreted as an indicative expansion rather than a verified increase in formally attributable green expenditure.

Second, the trend across BE 2024–25, RE 2024–25, and BE 2025–26 suggests continuity in budgetary attention. The expenditure categories covered form part of an ongoing fiscal orientation toward sectors linked to resilience, environmental services, and resource management.

Third, the ratio of actual expenditure to revised estimate for 2024–25, at roughly 90.4 per cent, points to reasonably strong utilisation within the reviewed scheme set. However, aggregate figures should not obscure possible unevenness across departments (examined in Section 7).

Taken together, the fiscal landscape indicates a sizeable expenditure base associated with sectors relevant to green transition, though the present picture remains one of indicative aggregation rather than formal fiscal classification.

4. Sectoral and Thematic Priorities

The present analysis reviews the expenditure set through two complementary lenses: the departmental lens, indicating where budgetary responsibility is institutionally located, and the thematic lens, indicating the broad purpose for which expenditure appears to be directed. The analysis remains indicative, since the underlying scheme set has been selected through preliminary screening rather than a formally approved classification framework.

4.1 Departmental Allocation (2025–26)

The largest share of expenditure associated with schemes of potential green relevance is concentrated in the Irrigation, Agriculture, and Urban Local Bodies Departments, which together account for roughly 64 per cent of the total reviewed envelope.

Table 4.1: Department-wise Allocation for Schemes Included in the Indicative Review (BE 2025–26)

Department	No. of Schemes	BE 2025–26 (₹ Crore)	% of Total
Irrigation	27	2,209.56	28.8%
Agriculture	13	1,462.58	19.1%
Urban Local Bodies	12	1,236.38	16.1%
Renewable Energy	10	624.68	8.1%
Horticulture	9	481.99	6.3%
Industries	5	455.19	5.9%
Forest	27	441.01	5.7%
Rural Development	10	296.90	3.9%
Public Health Engineering	3	250.00	3.3%
MSMEs	3	210.00	2.7%
Secondary Education	1	4.00	0.1%
Elementary Education	1	0.10	0.0%
TOTAL	**121**	**7,672.39**	**100.0%**

Source: OBAMAS portal, Government of Haryana, BE 2025–26. Figures reflect schemes included in the present indicative screening. For Industries and MSMEs, the proportion attributable to strictly green-transition activities may be smaller.

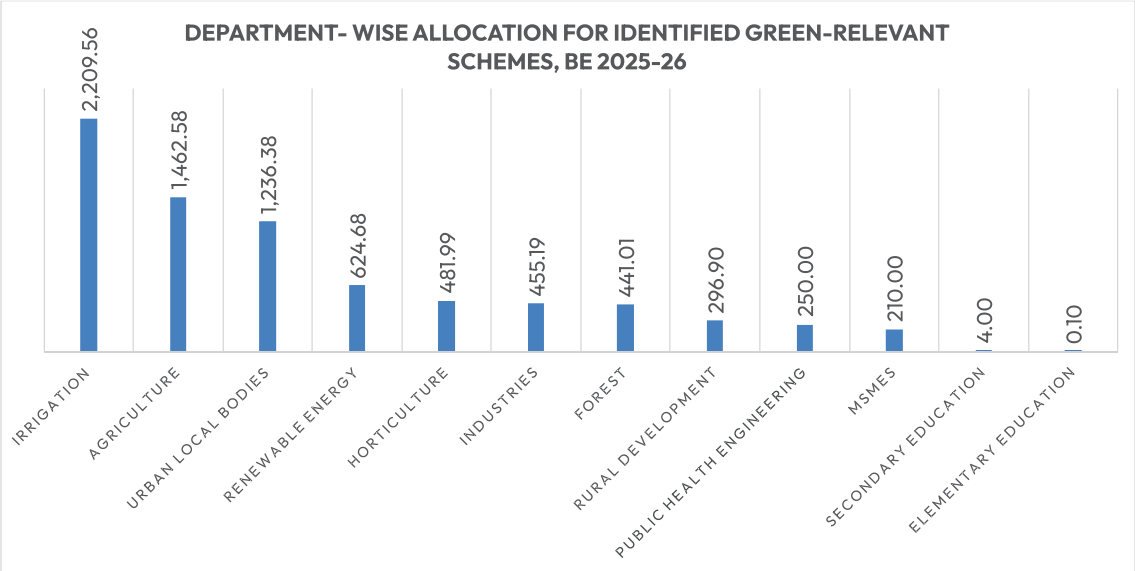

Figure 1: Department-wise Allocation for Schemes Included in the Indicative Review (BE 2025–26)

Figure 1 presents the department-wise allocation pattern visually. The prominence of the Irrigation Department (₹2,209.56 Crore or 28.8 per cent) is largely associated with capital-intensive infrastructure such as canal strengthening, water conveyance systems, and dams. Their inclusion reflects potential green relevance rather than a formal assertion that the entire expenditure is exclusively attributable to climate or green objectives.

The Agriculture Department (19.1 per cent) reflects the centrality of crop diversification, residue management, and soil health. The substantial share of Urban Local Bodies indicates the growing importance of sewage systems, wastewater management, and urban environmental services. The relatively small shares of Rural Development, Public Health Engineering, MSMEs, and Education-related departments may reflect the narrower scheme set screened for this analysis rather than low environmental relevance in those sectors.

4.2 Thematic Analysis

When the expenditure set is reorganised by broad thematic purpose, a more nuanced picture emerges. The thematic grouping used here is analytical and should not be interpreted as a formal Government classification.[5]

[5] The thematic classification used in this report (Water Security & NRM, Sustainable Agriculture, Sustainable Urbanisation, Renewable Energy & Efficiency, Green Industry & Technology, Forestry & Biodiversity, and Waste Management) is an analytical construct developed for this exercise and does not constitute a formal Government of Haryana classification.

Table 4.2: Thematic Category-wise Analysis of the Indicative Reviewed Expenditure Set (BE 2025–26)

Thematic Category	No. of Schemes	BE 2025–26 (₹ Crore)	% of Total
Water Security & NRM	42	2,635.78	34.5%
Sustainable Agriculture	12	1,331.71	17.4%
Sustainable Urbanisation	5	998.54	13.1%
Renewable Energy & Efficiency	12	782.18	10.2%
Green Industry & Technology	8	665.19	8.7%
Forestry & Biodiversity	28	641.01	8.4%
Waste Management	13	588.08	7.7%
TOTAL	**120**	**7,642.49**	**100.0%**

Source: Thematic classification of OBAMAS data, BE 2025–26. Minor rounding differences may exist. This classification is indicative and should not be read as an official State classification.

Note: The thematic table above covers 120 schemes totalling ₹7,642.49 Crore, whereas the overall departmental review covers 121 schemes totalling ₹7,672.39 Crore. This difference arises because one scheme could not be assigned to a single thematic category under the analytical framework used in this exercise and has therefore been excluded from the thematic grouping. The minor difference in the aggregate figure (approximately ₹30 Crore) reflects this exclusion and does not indicate a data discrepancy.

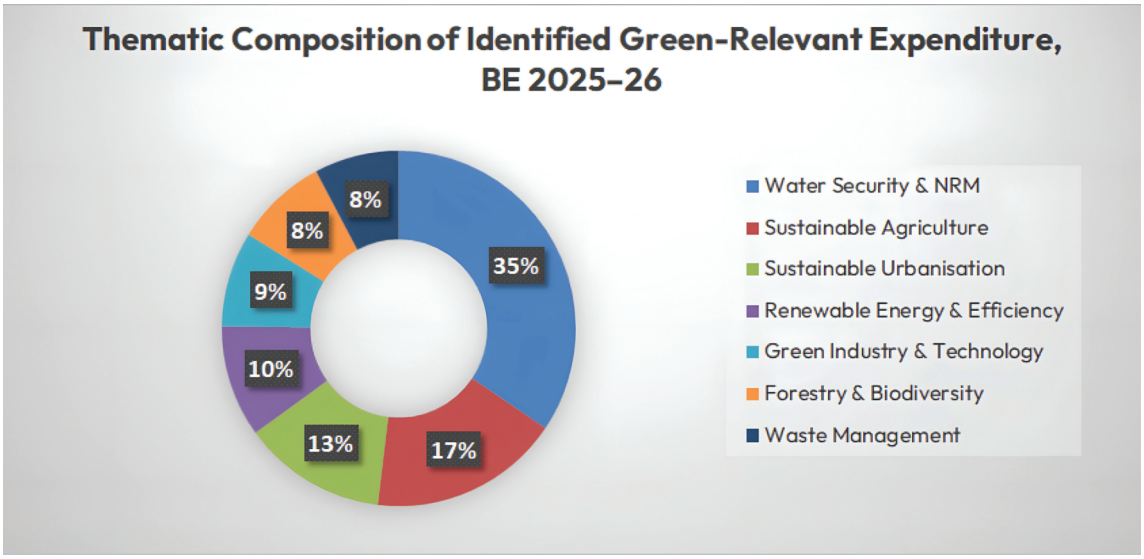

Figure 2: Thematic Composition of Identified Green-Relevant Expenditure (BE 2025–26)

Security and Natural Resource Management (34.5%): The largest thematic category, shaped by water-related concerns including canal rehabilitation, water conveyance, recharge structures, and irrigation efficiency. Given the State's long-recognised groundwater stress, this concentration is understandable.

Sustainable Agriculture (17.4%): Reflects the importance of crop diversification, residue management, soil health, and allied interventions. Agriculture remains one of the most important channels through which expenditure appears linked to adaptation and resilience concerns.

Sustainable Urbanisation (13.1%): Indicates the growing weight of urban environmental services. Wastewater systems, sewage infrastructure, and urban green investments are forming an increasingly important part of the sustainability-linked budget profile.

Renewable Energy and Efficiency (10.2%): A meaningful but relatively contained share, driven primarily by schemes such as solar pump deployment and energy-efficiency measures in public assets.[7]

Green Industry and Technology (8.7%): Requires particularly careful interpretation. A substantial portion appears to include broader industrial infrastructure and promotion-related expenditure. The headline figure should be read as an indicative upper envelope rather than a precise estimate of explicit green industrial transition spending.

Forestry and Biodiversity (8.4%): Indicates a more visible budgetary role for afforestation, ecological restoration, urban forestry, and related nature-based interventions.

Waste Management (7.7%): The smallest thematic grouping, reflecting the environmental significance of solid waste and sanitation functions. Its relatively modest size may suggest an area where future investment and clearer expenditure tracking could be strengthened.

Overall, expenditure reviewed is concentrated primarily in **adaptation-linked and resource-management-oriented areas.** Themes associated with mitigation, industrial transition, and systemic circularity appear less prominent.

[7] PM-KUSUM (Pradhan Mantri Kisan Urja Suraksha evam Utthaan Mahabhiyaan) is the Government of India's flagship scheme for solarisation of agriculture, including solar pumps, grid-connected solar plants, and feeder-level solarisation.

5. Strategic Alignment: Mitigation, Adaptation, and Cross-Cutting Relevance

The expenditure set has also been examined through a broad strategic relevance lens, to understand whether shortlisted schemes appear more closely associated with adaptation-oriented, mitigation-oriented, or cross-cutting/enabling objectives. This analysis is intended as an analytical aid; it should not be interpreted as a formal Government classification or definitive attribution of individual schemes to a single climate category. [8]

5.1 Broad Strategic Pattern

The overall pattern suggests that the reviewed expenditure envelope is predominantly adaptation-oriented, consistent with the thematic findings in Section 4. The State's immediate challenges: groundwater depletion, irrigation dependence, crop stress, residue management, and rapid urbanisation are reflected in a budget structure where resilience and environmental service delivery currently occupy a more prominent place than decarbonisation or emissions reduction.

A meaningful but comparatively smaller set of schemes appears associated with mitigation or low-carbon transition objectives, visible particularly in the Renewable Energy and Efficiency category. A third category of expenditure appears to be cross-cutting or enabling in nature.

5.2 Adaptation-Oriented Expenditure

A large share of reviewed expenditure appears aligned with adaptation-related concerns, particularly in irrigation modernisation, water security measures, crop diversification, soil health support, ecological restoration, and urban wastewater investments. This adaptation-heavy pattern indicates that the current expenditure landscape is already responding, albeit in a fragmented manner, to some of the State's most pressing climate-sensitive vulnerabilities. The adaptation

[8] For the purposes of this report, adaptation-oriented expenditure refers broadly to schemes that appear to strengthen resilience to climate and ecological stress. Mitigation-oriented expenditure refers to schemes linked more directly to emissions reduction, cleaner energy, or lower-carbon technologies. These categories are used in an indicative sense only.

profile should be understood as indicating a broad resilience-oriented expenditure tendency rather than a precise quantified measure of formally attributable adaptation budget.

5.3 Mitigation-Oriented Expenditure

The review also includes a smaller but important set of schemes with more direct relevance to mitigation or low-carbon objectives, visible in schemes linked to solar energy, renewable energy deployment, and energy-efficiency improvements. Particular caution is warranted for industry and technology-related schemes, which may include broader infrastructure or business-support components. The mitigation profile should be read as an indicative view of schemes with possible low-carbon relevance.

5.4 Cross-Cutting and Enabling Expenditure

A number of schemes do not fit neatly into either adaptation or mitigation categories alone. Some support both simultaneously; others contribute indirectly by strengthening institutional, technological, or service-delivery conditions. Recognising this cross-cutting category avoids forcing mixed or multi-objective schemes into over-simplified classifications and highlights the need for more nuanced tagging systems in future.

5.5 Indicative Climate Impact Analysis

Note: The following table presents a more specific analytical grouping of the reviewed expenditure by indicative climate impact category. This grouping is analytical and illustrative; it should not be read as a formal, validated, or officially approved State classification.

Table 5.1: Indicative Climate Impact Analysis of the Reviewed Expenditure Set (BE 2025–26)

Climate Impact Category	BE 2025–26 (₹ Crore)	% of Total
Adaptation: Water & Resilience	2,861.04	37.3%
Mitigation: Clean Energy	1,260.93	16.4%
Adaptation: Resilient Cities	1,053.71	13.7%
Other / Cross - Cutting	1,035.07	13.5%
Circular Economy & Pollution Control	650.74	8.5%
Mitigation: Carbon Sink	641.01	8.4%
Enabling & Capacity Building	169.90	2.2%
TOTAL	**7,672.39**	**100.0%**

Source: Analytical climate impact classification of OBAMAS data, BE 2025–26. Combined Adaptation share (Water & Resilience + Resilient Cities) ⊡ 51.0%; Mitigation (Clean Energy + Carbon Sink) ⊡ 24.8%. This classification is indicative and requires validation with the relevant State departments before it may be treated as an official categorisation. Figure 3 presents this composition visually.

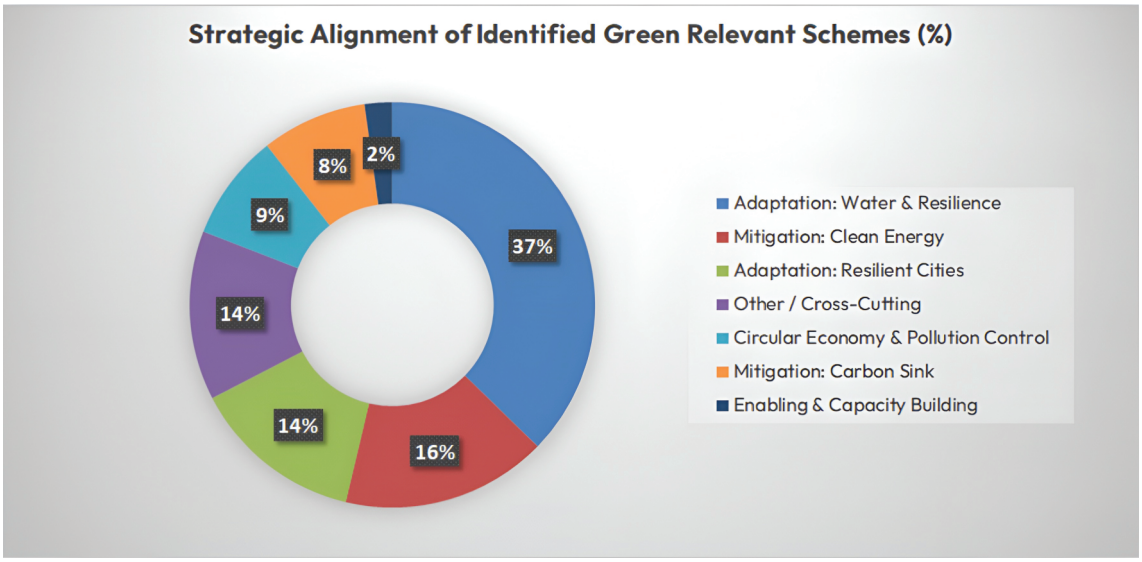

Figure 3: Indicative Climate Impact Composition of the Reviewed Expenditure Set (BE 2025–26)

5.6 Implications of the Strategic Pattern

The strategic alignment analysis suggests that the reviewed budget envelope is weighted more strongly toward resilience and adaptation than toward explicit decarbonisation. First, this indicates that Haryana's expenditure landscape is responding more directly to immediate ecological vulnerabilities than to long-term emissions-reduction imperatives. Second, it suggests that if the State wishes to move toward a more balanced green-transition architecture, future expenditure tracking may need to improve the visibility of mitigation-oriented and industrial-transition expenditure while retaining strong adaptation support.

6. Mode of Intervention: How the Money is Spent

Beyond size and thematic direction, it is equally important to examine the mode through which reviewed expenditure appears to be deployed. This analysis is intended as an indicative analytical device applied to the screened set of schemes and should not be interpreted as a formal classification of all State expenditure.

Table 6.1: Indicative Intervention Mode Analysis (BE 2025–26)

Intervention Mode	BE 2025–26 (₹ Crore)	% of Total
Infrastructure Creation	3,864.18	50.4%
Subsidy & Incentives	1,646.16	21.5%
Operational Support	1,561.56	20.4%
Nature - Based Solutions	424.46	5.5%
Capacity Building & Awareness	176.02	2.3%
TOTAL	**7,672.39**	**100.0%**

Source: Analytical classification of OBAMAS scheme data, BE 2025–26. The intervention mode classification is based on a broad analytical reading of scheme purpose and design; it does not constitute a formal State taxonomy. Some schemes may span multiple modes simultaneously.

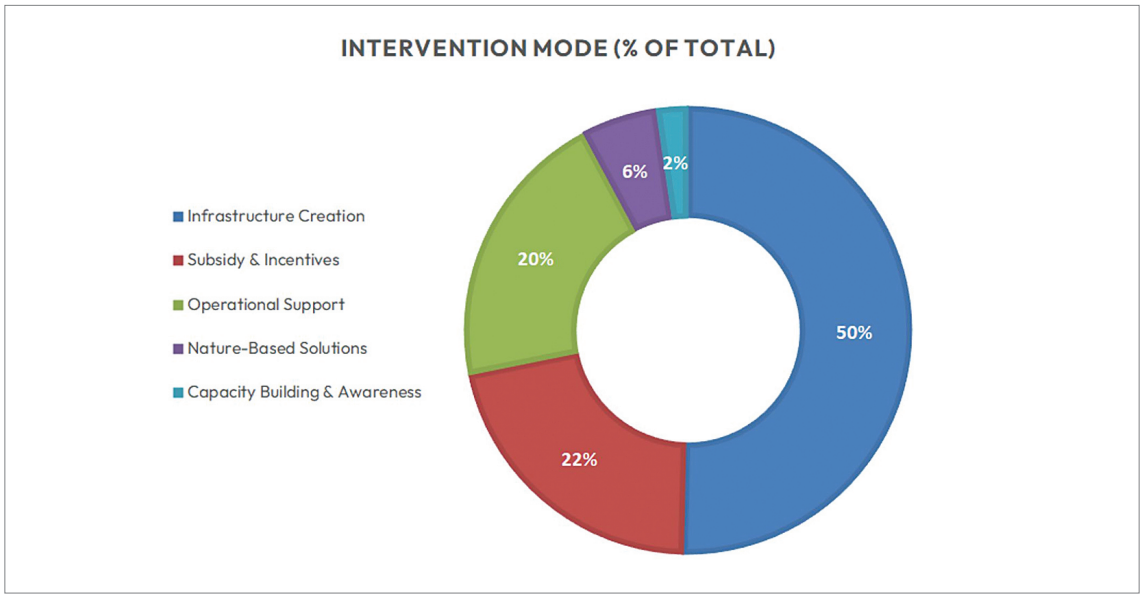

Figure 4: Indicative Intervention Mode Analysis (BE 2025–26)

6.1 Broad Expenditure Pattern

As illustrated in Figure 4, nearly 50.4 per cent of the reviewed expenditure appears to be deployed through capital infrastructure creation, including irrigation structures, canal rehabilitation, sewage and wastewater infrastructure, and renewable-energy assets. While essential, this pattern indicates that the expenditure structure is weighted toward asset creation rather than toward the institutional and behavioural systems needed to sustain long-term green transition outcomes.

6.2 Relative Underrepresentation of Capacity-Building

Capacity building and institutional strengthening account for less than 3 per cent of the reviewed expenditure set. Such functions — including training, knowledge systems, monitoring, and technical assistance — help translate budgetary outlays into sustained outcomes. The low visible share points to a potential structural gap that a future green budgeting framework may wish to examine.

6.3 Analytical Implications

Green and climate-responsive development requires a combination of assets, institutions, incentives, and behavioural systems. A budget heavily oriented toward infrastructure may generate visible outputs in the short term but may not deliver systemic transition without corresponding support for operational capacity and local uptake. The present pattern suggests that Haryana has mobilised a significant expenditure base but that the balance across modes of spending could become an increasingly important question.

7. Implementation Efficiency

Budgetary allocation, by itself, does not ensure environmental or climate-related outcomes. This section reviews department-wise utilisation trends for 2024–25, comparing Revised Estimates (RE) with actual expenditure. The reviewed scheme set shows an overall utilisation rate of roughly 90.4 per cent against RE 2024–25 (see also Figure 5), suggesting reasonably strong aggregate expenditure absorption.[9]

7.1 Department-wise Utilisation Pattern

Table 7.1: Department-wise Utilisation Pattern (2024–25)

Department	RE 2024-25 (₹Crore)	Actual Expenditure (₹Crore)	Utilisation (%)
Public Health Engineering	400.00	398.16	99.5%
Agriculture	811.12	797.88	98.4%
MSMEs	103.05	101.08	98.1%
Irrigation	2,238.70	2,134.37	95.3%
Industries	354.59	337.74	95.2%
Horticulture	134.02	116.46	86.9%
Urban Local Bodies	611.95	530.25	86.7%
Renewable Energy	1,537.18	1,271.40	82.7%
Elementary Education	0.15	0.12	80.0%
Secondary Education	0.15	0.12	80.0%
Forest	348.34	270.84	77.8%
Rural Development	112.18	52.63	46.9%

Source: OBAMAS portal, Government of Haryana. Figures relate to schemes included in the present indicative review

[9] Utilisation rate is calculated as Actual Expenditure divided by Revised Estimate (RE) for 2024–25, expressed as a percentage. This represents a single-year snapshot and should not be read as a comprehensive performance assessment.

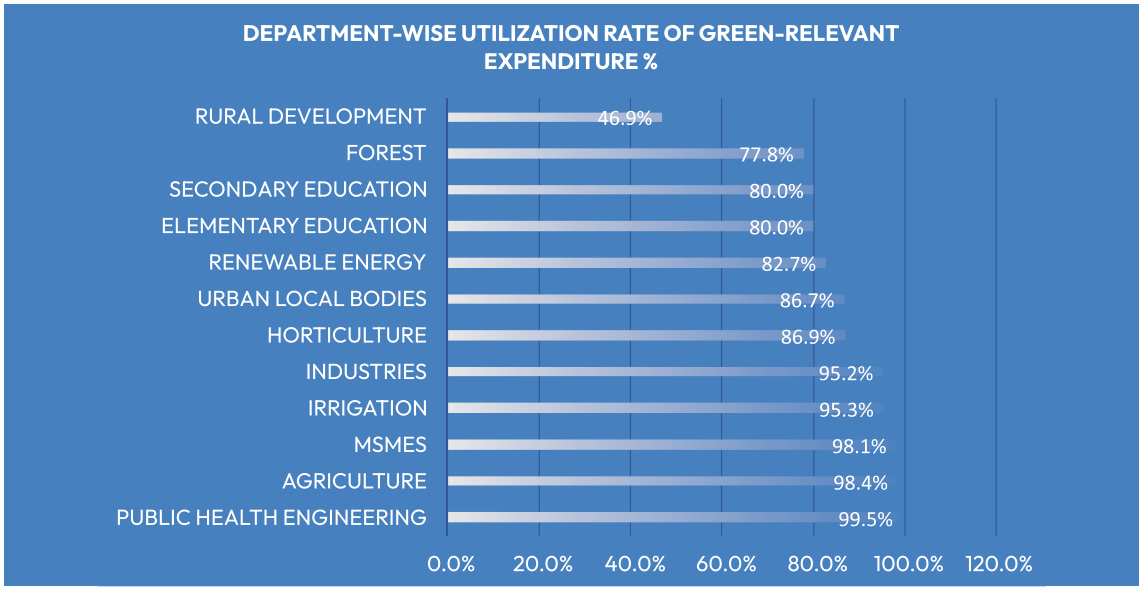

Figure 5: Department-wise Utilisation Rate of Green-Relevant Expenditure (2024–25)

7.2 Higher Utilisation Departments

Public Health Engineering (99.5 per cent), Agriculture (98.4 per cent), MSMEs (98.1 per cent), Irrigation (95.3 per cent), and Industries (95.2 per cent) all record very strong utilisation, suggesting well-established expenditure execution mechanisms. However, strong absorption does not, by itself, establish the quality or outcome-effectiveness of spending.

7.3 Moderate Utilisation Departments

Horticulture (86.9 per cent), Urban Local Bodies (86.7 per cent), Renewable Energy (82.7 per cent), and education-related entries (80 per cent) fall within a moderate range. For sectors where implementation depends on multiple technical and administrative steps, this may point to the need for closer tracking of execution bottlenecks.

7.4 Lower Utilisation Areas

Forest (77.8 per cent) and especially Rural Development (46.9 per cent) show notably lower utilisation. Possible factors include project approval delays, decentralised execution bottlenecks, or weaker field-level absorption capacity. The prudent conclusion is that these schemes may merit closer administrative

examination rather than that the departments are “underperforming” in any absolute sense.

7.5 Concluding Observation

Overall, the reviewed budget envelope is supported by a reasonably strong aggregate utilisation pattern but with notable inter-departmental differences. Haryana possesses meaningful expenditure absorption capacity in sectors associated with green and climate-responsive development; however, this capacity is uneven and may require closer sector-specific review where spending conversion remains weaker.

8. Possible Strategic Directions: Towards a More Integrated Green Transition Approach

The preceding analysis suggests that Haryana already has a substantial body of expenditure associated with schemes that appear relevant to green transition, climate resilience, and resource management. However, this expenditure is distributed across multiple departments and functional areas without an explicitly integrated fiscal framework. The central issue is not merely the scale of expenditure but the degree of strategic coherence with which it is organised.

The way forward may lie not primarily in expanding allocations alone, but in improving the coordination, visibility, and strategic alignment of existing expenditure. The discussion below outlines possible strategic directions, presented through four illustrative mission areas and one enabling institutional layer. These are indicative organising themes intended to support future policy discussion, not a definitive reform blueprint.

8.1 Possible Mission Area 1: Water Security and Sustainable Agriculture

The interlinked domains of water security, irrigation efficiency, crop diversification, soil health, and agricultural resilience represent the most immediate convergence opportunity. A more integrated approach could bring together the currently dispersed efforts of the Irrigation, Agriculture, and Horticulture Departments, progressively shifting emphasis from predominantly supply-side water provision toward a more balanced framework that also captures demand management, precision irrigation, and farm-level efficiency. This would not require immediate budget restructuring but could begin with improved convergence in planning and reporting.

8.2 Possible Mission Area 2: Energy Transition and Low-Carbon Mobility

Mitigation-oriented expenditure remains present but comparatively less

prominent in the reviewed set. A second possible mission area may frame renewable-energy schemes and energy-efficiency measures as part of a longer-term shift in the State's growth model. Possible future focus areas include expansion of decentralised renewable-energy applications, energy efficiency in public assets, and gradual integration of low-carbon mobility considerations into urban transport planning. These should be understood as indicative strategic directions rather than immediate budget commitments.

8.3 Possible Mission Area 3: Green Industrial Transition and Resource-Efficient MSMEs

The expenditure grouped under Green Industry and Technology requires careful interpretation, since a substantial portion appears linked to broader industrial functions. A third possible mission area could focus on green industrial transition, especially with regard to MSMEs and cleaner-production pathways. This may eventually require clearer identification of industrial sub-components that support green transition outcomes and dedicated technical assistance mechanisms to improve the fiscal visibility of industrial transition.

8.4 Possible Mission Area 4: Ecological Restoration, Forestry, and Spatial Planning

Forestry and Biodiversity has emerged as a more visible component of the reviewed expenditure profile. A fourth possible mission area may link forestry, biodiversity, urban ecological assets, watershed restoration, and land-use planning more coherently. Future work may consider how afforestation, degraded-land management, ecological corridors, and urban green systems can be better integrated with district planning and environmental service delivery. These directions should be seen as indicative areas for integrated planning.

8.5 Possible Enabling Architecture: A Coordinating Mechanism

There may be value in establishing an enabling coordination mechanism to improve convergence across departments and support a more integrated understanding of expenditure linked to climate resilience and related priorities. Such a mechanism need not be a parallel institutional structure but rather a light coordinating platform. Over time, it could assist the State in:

- improving visibility of expenditure patterns across key green-transition sectors;
- developing broad analytical templates for identifying schemes with potential environmental and climate relevance;
- supporting convergence across water, agriculture, energy, industry, forestry, and urban systems;
- strengthening reporting on expenditure trends, implementation progress, and strategic gaps; and
- providing an institutional basis for any future evolution toward a more formal Green Budget Tagging or Green Budget Statement framework.

Any such mechanism would need to be aligned with existing departmental and Finance Department processes to strengthen coordination without creating duplication.

8.6 Overall Direction

The way forward may best be understood as one of progressive integration rather than immediate restructuring. The State already has a substantial base of expenditure that may be viewed in a more connected manner across departmental boundaries. This report should be read as an indicative strategic pathway for improving coherence, not as a final institutional blueprint.

9. Conclusion

This report provides an indicative analytical review of Haryana's budgetary expenditure in relation to sectors and schemes that appear, on a prima facie basis, to have relevance for green transition, climate resilience, environmental sustainability, and related objectives. The analysis suggests that Haryana already has a substantial expenditure base associated with these areas, though it is presently spread across multiple departments and thematic domains without a formal State-level classification framework.

The key value of the report lies not in presenting a definitive estimate of formally tagged green expenditure but in offering a structured preliminary picture of how existing spending appears to intersect with the State's green-development and climate-responsive priorities.

The analysis indicates that the current expenditure profile is weighted more strongly toward adaptation-linked sectors such as water, agriculture, and urban environmental services, while mitigation, industrial transition, and low-carbon transformation expenditure appears comparatively less visible. Implementation levels are reasonably strong in aggregate but the expenditure pattern remains infrastructure-led and institutionally fragmented.

Viewed in this light, the present report may be understood as a preparatory analytical exercise that can support future policy discussion on how Haryana may progressively strengthen the fiscal architecture of its green transition. It should be read as an indicative strategic and analytical baseline, rather than as a final institutional model or a definitive classification of green expenditure.

Annexure: Summary Data Tables

This Annexure presents the underlying data used in the analysis in consolidated reference tables. All financial figures are in INR Lakhs, consistent with the source format of the OBAMAS portal. The data should be read subject to the same methodological caveats stated in the main body of the report: the figures represent indicative aggregations of expenditure associated with schemes identified through preliminary screening and do not constitute formally classified green expenditure.

Table A1: Financial Overview (2024–2026) — INR Lakhs

Metric	Amount (INR Lakhs)
Total Schemes Analysed	121
Budget Estimate (BE) 2024-25	7,08,624
Revised Estimate (RE) 2024-25	6,65,142
Actual Expenditure (2024-25, till March 2025)	6,01,104
Budget Estimate (BE) 2025-26	7,67,239
Year-on-Year Growth (BE to BE)	8.30%

Source: OBAMAS portal, Government of Haryana.

Table A2: Department-wise Allocation (BE 2025–26) — INR Lakhs

Department	Schemes	BE 2025-26 (INR Lakhs)	(%) of Total
Irrigation	27	2,20,956	28.80%
Agriculture	13	1,46,258	19.10%
Urban Local Bodies	12	1,23,638	16.10%
Renewable Energy	10	62,468	8.10%
Horticulture	9	48,199	6.30%
Industries	5	45,519	5.90%
Forest	27	44,101	5.70%
Rural Development	10	29,690	3.90%
Public Health Engineering	3	25,000	3.30%
MSMEs	3	21,000	2.70%
Secondary Education	1	400	0.10%
Elementary Education	1	10	0.00%
TOTAL	**121**	**7,67,239**	**100.00%**

Source: OBAMAS por al, Government of Haryana, BE 2025–26.

Table A3: Thematic Category-wise Analysis (BE 2025–26) — INR Lakhs

Thematic Category	Schemes	BE 2025-26 (INR Lakhs)	(%) of Total
Water Security & NRM	42	2,63,578	34.49%
Sustainable Agriculture	12	1,33,171	17.43%
Sustainable Urbanisation	5	99,854	13.07%
Renewable Energy & Efficiency	12	78,218	10.23%
Green Industry & Technology	8	66,519	8.70%
Forestry & Biodiversity	28	64,101	8.39%
Waste Management	13	58,808	7.69%

Source: Thematic classification of OBAMAS data, BE 2025–26.

Table A4: Indicative Climate Impact Analysis (BE 2025–26) — INR Lakhs

Climate Impact Category	BE 2025-26 (INR Lakhs)	% of Total
Adaptation (Water & Resilience)	2,86,104	37.30%
Mitigation (Clean Energy)	1,26,093	16.40%
Adaptation (Resilient Cities)	1,05,371	13.70%
Other / Cross-Cutting	1,03,507	13.50%
Circular Economy & Pollution Control	65,074	8.50%
Mitigation (Carbon Sink)	64,101	8.40%
Enabling & Capacity Building	16,990	2.20%
TOTAL	**7,67,239**	**100.00%**

Source: Analytical climate impact classification of OBAMAS data, BE 2025–26.

Table A5: Intervention Mode Analysis (BE 2025–26) — INR Lakhs

Intervention Mode	BE 2025-26 (INR Lakhs)	% of Total
Infrastructure Creation	3,86,418	50.40%
Subsidy & Incentives	1,64,616	21.50%
Operational Support	1,56,156	20.40%
Nature-Based Solutions	42,446	5.50%
Capacity Building & Awareness	17,602	2.30%
TOTAL	**7,67,239**	**100.00%**

Source: Analytical classification of OBAMAS data, BE 2025–26.

Table A6: Department-wise Fund Utilisation (2024–25) — INR Lakhs

Department	RE 2024-25 (INR Lakhs)	Expenditure till Mar 2025 (INR Lakhs)	Utilisation %
Public Health Engineering	40,000	39,816	99.50%
Agriculture	81,112	79,788	98.40%
MSMEs	10,305	10,108	98.10%
Irrigation	2,23,870	2,13,437	95.30%
Industries	35,459	33,774	95.20%
Horticulture	13,402	11,646	86.90%
Urban Local Bodies	61,195	53,025	86.70%
Renewable Energy	1,53,718	1,27,140	82.70%
Elementary Education	15	12	80.00%
Secondary Education	15	12	80.00%
Forest	34,834	27,084	77.80%
Rural Development	11,218	5,263	46.90%

Source: OBAMAS portal, Government of Haryana. Actual Expenditure as of March 2025.

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