

2.1 Budget allocated to each agency including all plans, proposed expenditure and reports on disbursements made etc.

2.1.1 Total Budget for the public authority

Not Applicable.

HAL is a public sector company under Ministry of Defence, Govt of India and there is no budget allocation to HAL from Govt of India.

However, the budget exercise in HAL covers the following types of Budget:

- (i) Capital Budget
- (ii) Performance Budget

Capital Budget:

Capital Budget is meant for planning of the commitments for various facilities such as plant and machinery, civil works and other infra-structural facilities / services needed to achieve the performance objectives. Expenditure is incurred against these commitments during the budgetary period. The performances against projected commitments and expenditure are monitored throughout the year.

The coverage in the Capital Budget is intended to provide an itemized list of all major equipments / works. This is done to ensure that the activities are focused and the implementation is monitored towards achievement of desired objective.

Performance Budget:

On the other hand, Performance Budget covers Revenue expenditure which is generally linked to level of activity. This is represented in the production plan of the Company.

Performance Budget inter-relates the financial outlays with the financial targets and accomplishment, reinforcing the principle of accountability, with ultimate aim of effective overall utilization of the scarce resources. This gets reflected in the Projected Profit & Loss Account and Projected Balance Sheet. These are supported by individual functional budgets such as Production Budget, Sales Budget Purchase Budget, Manpower Budget etc.

Both the Capital Budget and Performance Budget are approved by the Board.

During the Financial Year 2025-26, it is estimated that around Rs.2465 crores will be incurred as Capital Expenditure (including DRE) besides an amount of Rs.24700 crores towards Revenue Expenditure to complete the Planned activities for the Financial Year 2025-26.

2.1.2 Budget for each agency and plan & programmes

Not Applicable

2.1.3 Proposed expenditures

Not Applicable

2.1.4 Revised budget for each agency, if any

Not Applicable

2.1.5 Report on disbursements made and place where the related reports are available

Not Applicable

2.1.6 Information related to procurements

Information related to procurement is available on HAL website in the below link

<https://www.hal-india.co.in/summary-report>

Information can be accessed by selecting the concerned Division from drop down