

APPENDICES

Appendix-1

State Profile

A General Data

Sr. No.	Particulars	Figures
1.	Area	55,673 Sq km
2.	Population	
	A As per Census (2001)	0.61 crore
	B As per Census (2011) 2019 (Projected)	0.69 crore 0.74 crore
3.	(a) Density of Population (2001) (All India density= 325 persons/sq km) (b) Density of Population (2011) (All India average= 382 persons/sq km)	109 persons/sq km 123 persons/sq km
4.	Population below poverty line (2011-12) (All India average= 21.90 %)	8.06%
5.	(a) Literacy (2001) (All India average= 64.8%) (b) Literacy (2011) (All India average= 73%)	76.50% 82.80%
6.	(a) Infant Mortality Rate (IMR) (2017) (All India IMR = 33) (b) Life Expectancy at Birth (2012-16) (All India average= 68.7)	22 72.3
7.	Human Development Index (2007-08) (All India HDI = 0.467)	0.652
8.	Gini Co-efficient (2009-10) (URP) (a) Rural (All India average= 0.29) (b) Urban (All India average= 0.38)	0.31 0.40
9.	Gross State Domestic Product (GSDP) 2018-19 (₹ in crore)	1,51,835
10.	GSDP Compound Annual Growth Rate (CAGR) (2009-10 to 2018-19)	13.60 (SCS: 12.5)

B Financial Data

Compound Annual Growth Rate (CAGR)							
		2009-10 to 2017-18		2013-14 to 2017-18		2017-18 to 2018-19	
		SCS*	HP**	SCS*	HP**	SCS*	HP**
A	of Revenue Receipts	13.41	12.93	13.77	14.88	11.64	13.09
B	of Tax Revenue	17.65	13.54	13.08	8.54	23.22	6.54
C	of Non-Tax Revenue	8.57	3.58	8.88	7.28	19.16	19.71
D	of Total Expenditure	11.95	11.44	13.53	12.23	13.97	10.16
E	of Capital Expenditure	9.64	8.59	16.47	19.27	13.68	22.02
F	of Revenue Expenditure on Education	13.97	13.48	12.59	12.04	16.16	3.02
G	of Revenue Expenditure on Health	15.37	14.02	18.84	14.87	17.91	8.55
H	of Salary and wages	12.81	10.66	11.22	9.29	14.70	4.12
I	of Pension	19.15	16.92	16.53	13.33	13.33	5.65

Source: Finance Accounts and Audit Reports, Census info of India (2011), Economics and Statistics Department of Himachal Pradesh and Central Statistical office.

* Special Category States

** Himachal Pradesh

Appendix-1.1

Part-A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund; (ii) Contingency Fund; and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.

Appendix-1.1

Part-B: Layout of Finance Accounts

The Finance Accounts for the year 2018-19 have been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarized form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
<i>VOLUME- I</i>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements Annexure- A: Cash balances and investment of Cash balances
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund)
<i>Statement 5</i>	Statement of Progressive Capital Expenditure
<i>Statement 6</i>	Statement of Borrowings and Other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Investments of the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Grants-in-Aid given by the Government
<i>Statement 11</i>	Statement of Voted and Charged Expenditure
<i>Statement 12</i>	Statement on Sources and Application of funds for expenditure other than Revenue Account
<i>Statement 13</i>	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
<i>VOLUME- II</i>	
<i>Part I: Detailed Statements</i>	
<i>Statement 14</i>	Detailed Statement of Revenue and Capital Receipts by Minor Heads
<i>Statement 15</i>	Detailed Statement of Revenue Expenditure by Minor Heads
<i>Statement 16</i>	Detailed Statement of Capital Expenditure by Minor Heads and Sub heads
<i>Statement 17</i>	Detailed Statement of Borrowings and Other Liabilities
<i>Statement 18</i>	Detailed Statement of Loans and Advances given by the State Government
<i>Statement 19</i>	Detailed Statement of Investments
<i>Statement 20</i>	Detailed Statement of Guarantees given by the Government
<i>Statement 21</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 22</i>	Detailed Statement on Investment of Earmarked Funds

Part II: Appendices	
<i>I</i>	Comparative Expenditure on Salary
<i>II</i>	Comparative Expenditure on Subsidy
<i>III</i>	Grants-in-aid given by the State Government (Institution-wise and Scheme-wise)
<i>IV</i>	Details of Externally Aided Projects
<i>V</i>	Plan Scheme expenditure A-Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B- State Plan Schemes
<i>VI</i>	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside the State budget) (Unaudited figures)
<i>VII</i>	Acceptance and Reconciliation of Balances
<i>VIII</i>	Financial results of Irrigation Works
<i>IX</i>	Statement of Commitments -List of Incomplete Capital Works
<i>X</i>	Statement on Maintenance expenditure with segregation of salary and non-salary portion
<i>XI</i>	Major policy decisions during the year or new schemes proposed in the budget
<i>XII</i>	Statement on Committed liabilities of the State in future

Appendix-1.2

Part A: Methodology adopted for the Assessment of Fiscal Position

The trends in the major fiscal aggregates of receipts and expenditure as emerging from the Statements of Finance Accounts have been analyzed wherever necessary over the period 2014-19 and observations have been made on their behavior. In its Restructuring Plan of State finances, the Th FC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, Th FC also recommended that all States amend the Fiscal Responsibility (FR) Acts so that the fiscal position of State could be improved as committed in their respective FR Acts/Rules covering medium to long term. The norms/ceilings prescribed by the Th FC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Government in their FR Acts and in other Statements required to be laid in the legislature under the Act, have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that GSDP is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue (NTR), revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, NTRs, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The new GSDP series with 2011-12 as base as published by the Director of Economics and Statistics of the State Government have been used in estimating these percentages and buoyancy ratios.

Trends in Gross State Domestic Product (GSDP)

The trends in GSDP for the last five years are indicated below:

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product (₹ in crore)	103,772	114,239	125,122	136,542	151,835
Growth rate of GSDP (in per cent)	9.51	10.09	9.53	9.13	11.20

Source: Economic and Statistics Department, Himachal Pradesh

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix-1.2

Part-B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 (Amended vide Act No. 25 of 2011)

The Government of Himachal Pradesh enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 in April 2005 which was further amended by Act No. 25 of 2011 to ensure prudence in fiscal management and fiscal stability, by progressive reduction in revenue deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles as laid down in the Act and the rules framed thereunder, the Act prescribed the following fiscal targets for the State Government:

- Eliminate revenue deficit and maintain revenue surplus;
- Reduce fiscal deficit to three *per cent* or less of Gross State Domestic Product;
- Reduce outstanding debt to 35 *per cent* of GSDP by the financial year 2018-19.
- Maintain outstanding risk weighted guarantees on long term debt below 40 *per cent* of total revenue receipt in the preceding financial year for which actuals are available as per Finance Accounts.

Further, Section 7 of the Act also amended which envisages that an independent mechanism shall be set up by the State Government to review and monitor the fiscal reform path set out under this Act.

Appendix-1.3

(Reference: Paragraphs 1.3 and 1.11.3; Pages 8 and 44)

Time Series Data on the State Government Finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part-A: Receipts					
1. Revenue Receipts	17,843	23,440	26,264	27,367	30,950
(i) Tax Revenue	5,940(33)	6,696 (29)	7,039 (27)	7,108(26)	7,573(24)
States Goods and Services Tax (SGST)	-	-	-	1,833(26)	3,343(44)
Taxes on Sales, Trade, etc.	3,661(62)	3,993 (60)	4,382 (63)	2,526(36)	1,185(16)
State Excise	1,044(18)	1,131 (17)	1,308 (19)	1,311(18)	1,482(20)
Taxes on Vehicles	220(4)	317 (05)	280 (4)	367(5)	408(5)
Stamps and Registration fees	190(3)	206 (03)	209 (3)	229(3)	251(3)
Taxes and Duties on electricity	333(5)	551(8)	372(5)	361(5)	487(7)
Land Revenue	17(-)	7(-)	8(-)	17(-)	8(-)
Taxes on Goods and Passengers	110(2)	115 (02)	121(2)	112(2)	104(1)
Other Taxes	365(6)	376(5)	359(4)	352(5)	305(4)
(ii) Non Tax Revenue	2,081(12)	1,837 (08)	1,717 (6)	2,364(9)	2,830(9)
(iii) State's share of Union taxes and duties	2,644(15)	3,611 (15)	4,344 (17)	4,801(17)	5,430(18)
(iv) Grants-in-aid from Government of India	7,178(40)	11,296 (48)	13,164 (50)	13,094(48)	15,117(49)
2. Miscellaneous Capital Receipts	650	-	-	35	9
3. Recoveries of Loans and Advances	41	26	30	40	22
4. Total Revenue and Non debt capital receipts (1+2+3)	18,534	23,466	26,294	27,442	30,981
5. Public Debt Receipts	10,877	6,129	8,603	5,600	6,427
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,892 (36)	4,294 (70)	6,831 [#] (79)	5,118(91)	4,864(76)
Ways and Means Advances and Overdrafts	6,860 (63)	1,785 (29)	1,671 (20)	400(7)	1,496(23)
Loans and Advances from Government of India	125(1)	50 (01)	101 (01)	82(2)	67(1)
6. Total Receipts in the Consolidated Fund (4+5)	29,411	29,595	34,897	33,042	37,408
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	10,575	11,515	13,630	14,680	16,121
9. Total Receipts of the State (6+7+8)	39,986	41,110	48,527	47,722	53,529
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	19,787	22,303	25,344	27,053	29,442
Plan	3,204(16)	3,493(16)	4,520(18)	3,772(14)	4,263(14)
Non-Plan	16,583(84)	18,810(84)	20,824(82)	23,281(86)	25,179(86)
General Services (including interest payments)	7,604(38)	8,788(39)	9,728 (38)	11,009(41)	11,438(39)
Social Services	7,451(38)	7,980 (36)	9,610 (38)	10,337(38)	11,482(39)
Economic Services	4,723(24)	5,525 (25)	5,996 (24)	5,697(21)	6,512(22)
Grants-in-aid and contributions	9(-)	10 (-)	10 (-)	10(-)	10(-)
11. Capital Expenditure	2,473	2,864	3,499	3,756	4,583
Plan	2,431(98)	2,568(90)	3,115(89)	3416(91)	4,102(90)
Non-Plan	42(2)	296(10)	384(11)	340(9)	481(10)
General Services	83(3)	88(3)	208 (6)	192(5)	227(5)
Social Services	522(21)	792(28)	1,041 (30)	1,135(30)	1,187(26)
Economic Services	1,868(76)	1,984(69)	2,250 (64)	2,429(65)	3,169(69)
12. Disbursement of Loans and Advances	474	463	3,290[@]	503	468
13. Total (10+11+12)	22,734	25,630	32,133	31,312	34,493

	2014-15	2015-16	2016-17	2017-18	2018-19
14. Repayments of Public Debt	8,260	3,948	3,943	3,500	4,673
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,410	1,557	2,198	3,021	3,092
Ways and Means Advances and Overdrafts	6,783	2,320	1,671	400	1,496
Loans and Advances from Government of India	67	71	74	79	85
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	30,994	29,578	36,076	34,812	39,166
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	8,844	10,577	12,351	13,043	14,493
19. Total disbursement by the State (16+17+18)	39,838	40,155	48,427	47,855	53,659
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-)1,944	1,137	920	314	1,508
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 4,200	(-) 2,165	(-) 2,948 [#]	(-) 3,870	-3,512
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 1,351	990	411 [#]	(-) 82	510
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	2,849	3,155	3,359	3,788	4,022
24. Financial Assistance to local Bodies etc.	2,156	2,612	3,357	2,895	3,634
25. Ways and Means Advances/Overdraft availed (days)	125	31	23	2	19
Ways and Means Advances availed (days)	77	25	23	2	19
Overdrafts availed (days)	48	06	-	-	-
26. Interest on Ways and Means Advances/ Overdrafts	14.80	6.40	16.17	-	(0.96)
27. Gross State Domestic Product (GSDP)	103,772 (9.51)	114,239 (10.09)	125,122 (9.53)	136,542 (9.13)	151,835 (11.20)
28. Outstanding Fiscal liabilities (year end)	38,192	41,197	47,244 ^{##}	51,030	54,299
29. Outstanding guarantees (yearend) (including interest)	4,281	3,714	4,550	4,394	4,309
30. Maximum amount guaranteed (year end)	9,316	9,658	12,320	8,848	5,181
31. Number of incomplete projects	13	12	12	11	10
32. Capital blocked in incomplete projects	141	143	188	176	181
Part- E: Fiscal Health Indicators					
I. Resource Mobilization (ratio)					
Own Tax revenue/GSDP	0.06	0.06	0.06	0.05	0.05
Own Non-Tax Revenue/GSDP	0.02	0.02	0.01	0.02	0.02
Central Transfers/GSDP	0.09	0.13	0.14	0.13	0.14
II. Expenditure Management(ratio)					
Total Expenditure/GSDP	0.22	0.22	0.26	0.23	0.23
Total Expenditure/Revenue Receipts	1.27	1.09	1.22	1.14	1.11
Revenue Expenditure/Total Expenditure	0.87	0.87	0.79	0.86	0.85
Expenditure on Social Services/Total Expenditure	0.35	0.34	0.33	0.37	0.37
Expenditure on Economic Services/Total Expenditure	0.29	0.29	0.26	0.26	0.28
Capital Expenditure/Total Expenditure	0.11	0.11	0.11	0.12	0.13
Capital Expenditure on Social and Economic Services/Total Expenditure	0.11	0.11	0.10	0.11	0.13

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	2014-15	2015-16	2016-17	2017-18	2018-19
III. Management of Fiscal Liabilities(ratio)					
Fiscal Liabilities/GSDP	0.37	0.36	0.38	0.37	0.36
Fiscal Liabilities/RR	2.14	1.76	1.80	1.86	1.75
IV. Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	170.99	111.94	289.63	255.58	181.92
Balance from Current Revenue (₹ in crore)	(-) 4,719	1,858	1,153	(-)119	(-)515
Financial Assets/Liabilities (ratio)	0.67	0.72	0.77	0.80	0.84
Revenue Deficit/Fiscal Deficit (ratio)	0.46	*	*	*	*
Primary Revenue Balance/GSDP (ratio)	0.01	0.04	0.03	0.03	0.03
Revenue Expenditure: Basic Parameters					
Total Expenditure (TE) (₹ in crore)	22,734	25,630	32,133	31,312	34,493
Rate of Growth TE (<i>per cent</i>)	15.17	12.74	25.37	(-) 2.56	10.16
Revenue Expenditure (RE) (₹ in crore)	19,787	22,303	25,344	27,053	29,442
Rate of Growth RE (<i>per cent</i>)	14.03	12.72	13.63	6.74	8.83
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	16,583	18,810	20,824	23,281	25,179
Rate of Growth NPRE (<i>per cent</i>)	10.81	13.43	10.70	11.80	8.15
Plan Revenue Expenditure (₹ in crore)	3,204	3,493	4,520	3,772	4,263
Rate of Growth PRE (<i>per cent</i>)	34.23	9.02	29.40	(-)16.55	13.02
NPRE/GSDP (<i>per cent</i>)	15.98	16.47	16.64	17.05	16.58
RE/TE (<i>per cent</i>)	87.04	87.02	78.87	86.40	85.36
NPRE as <i>per cent</i> of TE	72.94	73.39	64.81	74.35	73.00
PRE as <i>per cent</i> of TE	14.09	13.63	14.07	12.05	12.36
NPRE as <i>per cent</i> of RR	92.94	80.25	79.29	85.07	81.35
Percentage of NPRE to RE	83.81	84.34	82.17	86.06	85.52
PRE to RE	16.19	15.66	17.83	13.94	14.48
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.48	1.26	1.43	0.74	0.79
RRs (ratio)	1.03	0.41	1.13	1.61	0.67
NPRE (ratio)	1.30	0.95	1.27	0.57	1.08
PRE (ratio)	0.41	1.41	0.46	-0.41	0.68

Figures in brackets represent percentages (rounded) to total of each sub-heading

@ Includes ₹2,890.50 crore on account of UDAY Scheme

Excludes ₹2,890.50 crore on account of UDAY Scheme

Includes ₹2,890.50 crore on account of UDAY Scheme from the FY 2016-17 onwards

* Revenue Surplus hence, figures not calculated.

Appendix-1.4

(Reference: Paragraph 1.1.1; Page 2)

Part-A: Abstract of Receipts and Disbursements for the year 2018-19

(₹ in crore)

Receipts					Disbursements					
2017-18		2018-19			2017-18	2018-19				
						Non-Plan	Plan	Total		
1	2	3	4	5	6	7	8	9	10	11
Section-A: Revenue										
I-Revenue Receipts		27,367.06		30,950.32	I-Revenue Expenditure	27,053.16	25,178.86	4,263.25	29,442.11	29,442.11
(i) Tax revenue	7,107.67		7,572.81		General Services	11,009.54	11,343.21	95.12	11,438.33	
(ii) Non-tax revenue	2,363.85		2,830.07		Social Services	10,336.55	8,918.43	2,563.77	11,482.2	
(iii) State's share of Union Taxes and Duties	4,801.31		5,429.77		Education, Sports, Art and Culture	5,699.11	4,878.54	992.28	5,870.82	
(iv) Non-Plan Grants	3,590.26		4,010.49		Health and Family Welfare	1,742.97	1,329.76	562.53	1,892.29	
(v) Grants for State Plan Schemes	8,888.58		8,831.25		Water Supply, Sanitation, Housing and Urban Development	1,338.97	1,371.64	345.35	1,716.99	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	615.39		2,275.93		Information and Broadcasting	47.45	51.99	0.31	52.3	
(v) Centrally Sponsored Schemes					Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	56.15	13.25	38.41	51.66	
(vi) Finance commission Grants					Labour and Labour Welfare	155.89	150.57	89.26	239.83	
(vii) Other transfer/Grants to State/Union territories with legislatures					Social Welfare and Nutrition	1,272.04	1107.95	523.32	1,631.27	
					Others	23.97	14.73	12.31	27.04	
					Economic Services	5,696.77	4,907.83	1,604.36	6,512.19	
					Agriculture and Allied Activities	1,799.55	1,261.24	923.97	2,185.21	
					Rural Development	921.79	739.47	437.42	1,176.89	
					Irrigation and Flood Control	450.49	405.15	15.62	420.77	
					Energy	372.6	583.68	0.2	583.88	
					Industry and Minerals	105.81	65.49	49.4	114.89	
					Transport	1,814.41	1783.08	46.94	1,830.02	
					Science, Technology and Environment	12.23	3.54	9.78	13.32	
					General Economic Services	219.89	66.18	121.03	187.21	
					Grants-in-aid and Contributions	10.3	9.39	-	9.39	
Total		27,367.06		30,950.32	Total	27053.16	25,178.86	4,263.25	29,442.11	
II-Revenue Deficit carried over to Section -B					II-Revenue surplus carried over to Section-B	313.9			1,508.21	
Total:		27,367.06		30,950.32	Total:	27,367.06			30,950.32	

Receipts					Disbursements					
2017-18		2018-19			2017-18	2018-19				
						Non-Plan	Plan	Total		
1	2	3	4	5	6	7	8	9	10	11
Section-B: Capital										
III-Opening cash balance including Permanent Advances and Cash Balance Investment		316.35		183.23	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts		34.82		8.82	IV- Capital Outlay	3,755.67	480.89	4,102.52	4,583.41	4,583.41
					General Services	191.78	24.56	202.57	227.13	
					Social Services	1,134.96	78.08	1,109.14	1,187.22	
					Education, Sports, Art and Culture	341.56	31.36	295.54	326.9	
					Health and Family Welfare	262.86	10.27	335.34	345.61	
					Water Supply, Sanitation, Housing and Urban Development	516.43	36.11	456.26	492.37	
					Information and Broadcasting	0.16	0.34	0.15	0.49	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5.29	-	10.15	10.15	
					Social Welfare and Nutrition	7.91	-	9.71	9.71	
					Others	0.75	-	1.99	1.99	
					Economics Services	2,428.93	378.25	2,790.81	3,169.06	
					Agriculture and Allied Activities	59.83	2.04	72.41	74.45	
					Other Rural Development Programmes	2.26	10.3	5.71	16.01	
					Irrigation and Flood Control	251.46	29.69	434.95	464.64	
					Energy	187.11	-	250	250	
					Industry and Minerals	72.83	5.21	41.22	46.43	
					Transport	1,694.47	280.98	1803.72	2084.7	
					General Economic Services	160.97	50.03	182.8	232.83	
					Total	3,755.67	480.89	4,102.52	4,583.41	
V-Recoveries of Loans and Advances		39.61		21.83	V- Loans and Advances disbursed	502.53				467.98
From Power Projects	-		-		To Power Projects	417.59			415.93	
From Government Servants	8.58		8.07		To Government Servants	3.17			7.6	
From Co-operations	28.98		13.2		To Co-operations	56.33			28.35	
From Others	2.05		0.56		To Others	25.44			16.1	
VI-Revenue surplus brought down		313.9		1,508.21	VI-Revenue deficit brought down					

Receipts					Disbursements					
	2017-18		2018-19			2017-18	2018-19			
							Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10	11
VII-Public Debt Receipts		5600.29		6427.4	VII-Repayment of Public Debt	3,499.85				4,673.35
Internal Debt other than Ways and Means Advances and Overdrafts	5118.26		4,864.06		Internal debt other than Ways and Means Advances and Overdrafts	3020.82			3,092.35	
Ways and Means Advances including Overdrafts	400.14		1,495.93		Ways and Means Advances and Overdrafts	400.14			1,495.93	
Loans and Advances from the Central Government	81.89		67.41		Repayment of Loans and Advances to Central Government	78.89			85.07	
VIII-Appropriation to Contingent Fund		-		-	VIII-Appropriation to Contingent Fund	-				-
IX- Amount transferred to Contingent Fund		-		-	IX-Expenditure from Contingent Fund	-				-
X- Public Account Receipts		14,679.52		16,121.24	X- Public Account disbursements	13,043.21				14,493.29
Small Savings and Provident Funds	3768.05		3,753.46		Small Savings and Provident Funds	2376.07			2,640.31	
Reserve Funds	420.27		500.34		Reserve Funds	314.83			507.77	
Deposits and Advances	2873.88		3,580.44		Deposits and Advances	2685.26			3,171.53	
Suspense and Miscellaneous	763.06		839.24		Suspense and Miscellaneous	881.82			838.16	
Remittances	6854.26		7,447.76		Remittances	6785.23			7,335.52	
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	183.23				52.7
					Cash in Treasuries and Local Remittances	-			-	
					Departmental Cash Balance including Permanent Advances	0.19			0.19	
					Deposits with Reserve Bank	(-) 540.68			-49.58	
					Cash Balance investment	723.72			102.09	
Total:		20984.49		24,270.73	Total:	20984.49				24,270.73

Appendix-1.4

(Reference: Paragraph 1.9.1; Page 31)

Part-B: Summarised financial position of the Government of Himachal Pradesh as on 31 March 2019

(₹ in crore)

Assets	As on 31 March 2018	As on 31 March 2019	
Gross Capital Outlay on Fixed Assets -	34,363.57		38,946.98
Investments in shares of Companies, Corporations, etc.	3,532.97	3,848.83	
Other Capital Outlay	30,830.60	35,098.15	
Loans and Advances -	6,507.18		6,953.33
Loans for Power Projects	6,181.14	5,697.07	
Other Development Loans	292.48	1,223.17	
Loans to Government servants and Miscellaneous loans	33.56	33.09	
Reserve Fund Investments			
Cash -	183.23		52.70
Cash in Treasuries and Local Remittances			
Deposits with Reserve Bank of India	(-) 540.68	(-)49.58	
Departmental Cash Balance	0.16	0.16	
Permanent Imprest	0.03	0.03	
Cash Balance Investments	723.72	102.09	
Cumulative excess of expenditure over receipts*	10,451.65		8,934.62
Total	51,505.63		54,887.63

* The Cumulative excess of expenditure over receipts is different from, and not the fiscal/revenue deficit for the current year

Liabilities	As on 31 March 2018	As on 31 March 2019	
Internal Debt	33,591.47		35,363.18
Market Loans bearing interest	21,574.06	23,682.16	
Market Loans not bearing interest	-	-	
Loans from Life and General Insurance Corporation of India	51.38	34.86	
Loans from the NABARD	2,251.10	2,485.76	
Loans from National Co-operative Development Corporation	75.03	86.10	
Special securities issued to NSSF of the Central Government	6,635.31	6097.05	
Compensation and other bonds	2,890.50	2,890.50	
Loans from other Institutions	114.09	86.75	
Loans and Advances from Central Government -	1,079.43		1,061.77
Non-Plan Loans	3.69	3.22	
Loans for State Plan Schemes	1,075.61	1,058.42	
Loans for Central Plan Schemes	-	-	
Loans for Centrally Sponsored Plan Schemes	-	-	
Other Loans	0.13	0.13	
Contingency Fund	5.00		5.00
Small Savings, Provident Funds, etc.	13,236.38		14,349.52
Deposits and Advances	2,797.67		3,206.58
Reserve Funds	325.02		317.60
Suspense and Miscellaneous Balances	73.41		74.49
Remittance Balances	397.25		509.49
Total	51,505.63		54,887.63

Appendix-1.5

(Reference: Paragraph 1.2.1; Page 7)

Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/Schemes during 2017-18 and 2018-19

(₹ in crore)

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Government of India Scheme	Implementing Agency	GoI releases	
		2018-19	2017-18
1	2	3	4
Assistance to voluntary org for programme relating to aged	Ministry of Social Justice and Empowerment	23.18	--
Total		23.18	--
Assistance to voluntary org for welfare of SCs	Ministry of Social Justice and Empowerment	63.04	0.07
Total		63.04	0.07
Panchayat Sashaktikaran Abhiyan	HP Panchayati Raj Training & Capacity Building Society	18.62	1.00
Total		18.62	1.00
Capacity Building for Service Providers	Food Craft Institute, Dharamshala	0.10	0.47
	Institute of Hotel Management, Kufri	0.91	0.54
	Institute of Hotel Management, Hamirpur	141.50	0.04
Total		142.51	1.05
Assistance to the State for Developing Export	HP State Industrial Development Corporation Ltd.	28.07	--
Total		28.07	--
Disha Programme for Women in Science	Department of Science and Technology	--	--
	CSK Himachal Pradesh Krishi Vishvavidyalaya	3.70	0.06
	Dr. Y.S. Parmar University of Horticulture and Forestry	1.92	0.07
	Indian Institute of Technology, Mandi	82.58	0.24
	Institute of Himalayan Bio-resource	1.82	0.06
Total		90.01	0.43
MPs Local Area Development	Deputy Commissioners	--	32.50
Total		--	32.50
Agriculture	Live Stock Health and Disease Control CASP	7.46	--
	Mission for Horticulture Development	23.75	--
	National Project on Management of Soil Health	3.38	--
	National Rain Fed area Authority	8.00	--
	Submission on Agriculture Extension	12.49	--
	Submission on Agriculture Mechanisation	14.62	--
	Submission on Seed and Planting Material	8.16	--
	Helicopter Services in North East	2.50	--
India Reserve BNS Non plan	4.37	--	--

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Government of India Scheme	Implementing Agency	GoI releases	
		2018-19	2017-18
	Scheme for safety of Women	3.59	--
	Total	88.33	--
Labour and Employment	Organs of Election	23.07	--
	Total	23.07	--
Rural Development	Indira Gandhi National Old age pension	36.31	--
	National Nutrition Mission	41.53	--
	Total	77.84	--
Agriculture	Rashtriya Gokul Mission	17.29	--
	Total	17.29	--
HP Power Transmission Corporation	Green Energy Corridors-Grid	51.47	--
	Total	51.47	--
Indian Institute of Management Sirmour	Setting up of new IIMS	28.23	--
	Total	28.23	--
GIA to NGOs for STs including Coaching and Allied Scheme and Award for exemplary	Rinchen Zangpo Society for Spiti Development	--	0.92
	Buddhist Culture Society of Dey Gompa	0.17	0.29
	The Institute of Studies in Buddhist Philosophy and Tribal Cultural Society, TABO	0.20	0.40
	Ramdha Buddhist Society	0.18	0.27
	Himalayan Buddhist Cultural Association, Manali, Himachal Pradesh	0.67	0.63
	Total	1.22	2.51
Grid Interactive Renewable Power MNRE	Sai Engineering Foundation	--	1.00
	Himachal Pradesh Energy Development Agency	29.48	--
	Indian Institute of Technology, Mandi	0.75	--
	UCO Bank	--	2.14
	Punjab National Bank	--	1.50
	SBI Shimla	2.50	--
	Total	32.73	4.64
Integrated Scheme on Agricultural Census and Statistics	Himachal Pradesh University, Shimla	--	3.53
	Himachal Pradesh Krishi Vishwavidhyalay	--	0.04
	Dr. YS Parmar University of Horticulture and Forestry	--	0.07
	Total	--	3.64
Industrial Infrastructure Upgradation Scheme IIUS DIPP	HP State Industrial Development Corporation	--	8.93
	Total	--	8.93
Transport Subsidy Scheme	HP State Industrial Development Corporation Ltd.	94.67	17.12

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Government of India Scheme	Implementing Agency	GoI releases	
		2018-19	2017-18
Total		94.67	17.12
Development of Automobile Industry	HP Road Transport Corporation	--	19.62
Total		--	19.62
Higher Education Scheme	Indian Institute of Advance Study	15.06	0.71
	Government Polytechnic, Sundernagar	--	0.09
Total		15.06	0.80
National Mission on Food Processing (SAMPDA)	Ministry of Food Processing Industries	--	--
	Himalayan Cotton Yarn Limited	--	0.92
	Fresh Produce Impex	--	0.96
	Pulkit Fresh and Healthy	--	5.00
	Paonta Sahib Food Corporation	--	4.39
Total		--	11.27
National Aids Control Programme Including STD Control	HP State Aids Control Society	--	10.11
Total		--	10.11
Schemes arising out of the implementation of the person with disabilities SJE	Composite Regional Centre for PWD's	--	6.94
Total		--	6.94
National Rural Employment Guarantee Scheme (MGNREGA)	Social Audit Unit Himachal Pradesh	--	--
	Himachal Pradesh Rural Development and Employment Guarantee Society	--	436.20
Total		--	436.20
Package for Special Category State	HP State Industrial Development Corporation	--	40.37
Total		--	40.37
Renewable Energy for Urban, Industrial and Commercial Application	HP Energy Development Agency	--	13.39
Total		--	13.39
Others	--	158.16	291.24
Total		166.74	291.24
Grand Total		962.08	901.83

Source: Finance Accounts

Appendix-1.6

(Reference: Paragraph 1.8.2.1; Page 27)

Sector-wise Investment in SPSUs

(₹ in crore)

Sr. No.	Name of Company	Capital	Long term loans	Investment
Power				
1	Himachal Pradesh Power Corporation Limited	2015.57	2531.42	4546.99
2	Himachal Pradesh Power Transmission Corporation Limited	326.45	1145.8	1472.25
3	Himachal Pradesh State Electricity Board Limited	720.57	4926.32	5646.89
4	Beas Valley Power Corporation Limited	300	933.4	1233.4
AGRICULTURE AND ALLIED				
5	Himachal Pradesh Agro Industries Corporation Limited	18.85	6.53	25.38
6	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	38.77	62.63	101.4
7	Himachal Pradesh State Forest Development Corporation Limited	11.71	0	11.71
FINANCE				
8	Himachal Backward Classes Finance and Development Corporation	13	0	13
9	Himachal Pradesh Mahila Vikas Nigam	12.51	0	12.51
10	Himachal Pradesh Minorities Finance and Development Corporation	13.02	0	13.02
INFRASTRUCTURE				
11	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	25	0	25
12	Himachal Pradesh State Industrial Development Corporation Limited	30.82	0	30.82
13	Dharamshala Smart City Limited	0.0003	0	0.0003
14	Shimla Smart City Limited	0	0	0
15	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Company Limited	0	0	0
MANUFACTURE				
16	Himachal Pradesh General Industries Corporation Limited	7.16	2.97	10.13
SERVICE				
17	Himachal Pradesh State Civil Supplies Corporation Limited	3.52	0	3.52
18	HP State Electronics Development corporation Limited	3.72	0.55	4.27
19	HP State Handicrafts and Handloom Corporation Limited	9.25	0	9.25
20	Himachal Pradesh Tourism Development Corporation Limited	12.3	0	12.3
21	Himachal Pradesh Kaushal Vikas Nigam	0.007	0	0.007
22	Himachal Consultancy Organisation Limited	0.18	0	0.18
FINANCING				
23	Himachal Pradesh Financial Corporation	99.57	111.96	211.53
SERVICE				
24	Himachal Road Transport Corporation	779.49	132.87	912.36
AGRICULTURE & ALLIED				
25	Agro Industrial Packaging India Limited	17.72	60.15	77.87
MANUFACTURE				
26	Himachal Worsteds Mills Limited	0.92	0	0.92
SERVICE				
27	Himachal Pradesh Beverages Limited	1	0	1
Total		4461.11	9914.60	14375.71

Appendix-1.7

(Reference: Paragraphs 1.8.2.1 and 1.9.4.1; Pages 27 and 34)

Statement showing difference in figures (as per records of PSUs and figures in Finance Accounts as reported by the State Government)

(₹ in crore)

Sr. No.	Name of PSU	As per records of State PSUs			As per Finance Accounts			Difference		
		Paid-up Capital	Loans outstanding	Guarantee committed	Paid-up Capital	Loans outstanding	Guarantee committed	Paid-up Capital	Loans outstanding	Guarantee committed
1	Himachal Pradesh Agro Industries Corporation Limited	18.85	12.98	-	9.84	0	1.49	9.01	12.98	-1.49
2	Himachal Pradesh Backward Classes Finance and Development Corporation	13	-	21.59	15.88	-	8.83	-2.88	0	12.76
3	Himachal Pradesh Minorities Finance and Development Corporation	13.02	-	5	11.27	-	14.5	1.75	0	-9.5
4	Himachal Pradesh General Industries Corporation Limited	7.15	2.97	-	9.89	-	-	-2.74	2.97	0
5	Himachal Pradesh Financial Corporation	99.57	111.96	-	21.98	4.1	5.8	77.59	107.86	-5.8
6	Himachal Pradesh Kaushal Vikas Nigam	0.0007	-	-	0	-	-	0.0007	0	0
7	Himachal Pradesh Beverages Limited	1	-	-	0	-	-	1	0	0
8	Himachal Road Transport Corporation	779.49	-	187.3	764.05	-	187.29	15.44	0	0.01
9	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	62.63	2.53	-	30	8	0	32.63	-5.47
10	Mahila Vikas Nigam	12.51	10.64	-	12.41	0	-	0.1	10.64	0
11	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	-	0.42	-	-	0.17	0	0	0.25
12	Himachal Pradesh State Electronics Development Corporation	-	0.55	-	-	-	-	0	0.55	0
13	Himachal Pradesh Power Transmission Corporation Limited	326.45	1145.8	-	209.75	262.28	-	116.7	883.52	0
14	Himachal Pradesh State Electricity Board Limited	720.57	4926.31	-	707.96	2970.25	-	12.61	1956.06	0
15	Himachal Pradesh Power Corporation Limited	2015.56	2531.42	-	697.64	154.9	-	1317.92	2376.52	0
16	Beas Valley Power Corporation	300	-	-	0	-	-	300	0	0
Total		4307.17	8805.26	216.84	2460.67	3421.53	226.08	1846.50	5383.73	-9.24

Appendix-1.8

(Reference: Paragraph 1.8.2.1; Page 27)

Details of working PSUs registering profit as on 30th September 2019

Sr. No.	Name of the company	Period of accounts	Year in which accounts finalised	Net Profit	Minimum dividend due as per State Govt. Policy		Dividend Paid
					(₹ in crore)		
1.	Himachal Pradesh State Industrial Development Corporation Ltd	2017-18	2018-19	13.9	1.54	1.54	1.54
2.	Himachal Pradesh General Industries Corporation Ltd	2017-18	2018-19	5.65	0.36	0.36	0.36
3.	Himachal Pradesh State Civil Supplies Corporation Ltd	2017-18	2018-19	1.28	0.18	0.35	0.35
4.	Himachal Pradesh State Handicrafts and Handloom Corporation Ltd	2017-18	2018-19	0.08	0.46	0	0
5.	Himachal Pradesh Agro Industries Corporation Limited	2017-18	2018-19	3.05	0.94	0	0
6.	Himachal Pradesh State Electronics Development Corporation Limited	2017-18	2018-19	0.79	0.19	0	0
7.	Himachal Pradesh Beverages Limited	2016-17	2018-19	9.49	0.05	0	0
Total				34.24	3.72	2.25	

Appendix-1.9

(Reference: Paragraph 1.8.2.1; Page 28)

Statement showing investments made by State Government in PSUs whose accounts are in arrears

(Figures in column 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
A. WORKING GOVERNMENT COMPANIES							
1	Himachal Backward Classes Finance and Development Corporation	2013-14	13.00	2014-15	0.80	-	-
				2015-16	0.67	-	-
				2016-17	0.75	-	-
				2017-18	-	-	-
				2018-19	-	-	-
2	Himachal Pradesh Mahila Vikas Nigam	2014-15	12.51	2015-16	0.75	-	-
				2016-17	0.75	-	0.61
				2017-18	0.80	-	-
				2018-19	1.77	-	-
3	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	13.02	2014-15	1.30	-	0.11
				2015-16	0.66	-	0.12
				2016-17	0.75	-	0.13
				2017-18	-	-	0.15
4	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2017-18	9.25	2018-19	-	-	-
				2017-18	-	-	7.40
				2018-19	-	-	71.35
				2016-17	-	-	0.60
6	Himachal Pradesh Tourism Development Corporation Limited	2015-16	12.30	2017-18	-	-	1.72
				2018-19	-	-	5.74
				2016-17	-	-	-
				2017-18	-	-	-
7	Himachal Pradesh State Forest Development Corporation Limited	2015-16	11.71	2017-18	-	-	-
				2018-19	-	-	-
				2017-18	-	-	-
8	Himachal Pradesh Agro Industries Corporation Limited	2017-18	18.85	2018-19	-	-	-
9	Himachal Pradesh State Civil Supplies Corporation Limited	2017-18	3.51	2018-19	-	-	-
10	Himachal Pradesh State Industrial Development Corporation Limited	2017-18	30.82	2018-19	-	-	-
11	Himachal Pradesh General Industries Corporation Limited	2017-18	7.16	2018-19	-	-	-
12	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2017-18	38.77	2018-19	-	8.99	-
13	Himachal Pradesh State Electronics Development Corporation Limited	2017-18	3.72	2018-19	-	-	-
14	Dharamshala Smart City Limited	2016-17	0.0003	2017-18	-	-	-
				2018-19	-	-	-
15	Himachal Pradesh Beverage Limited	2016-17	1.00	2017-18	-	-	-
				2018-19	-	-	-
17	Himachal Pradesh Power Corporation Limited	2016-17	1670.90	2017-18	137.13	-	-
				2018-19	160.00	-	-
18	Himachal Pradesh Power Transmission Corporation Limited	2017-18	286.45	2018-19	40.00	-	-
19	Himachal Pradesh State Electricity Board Limited	2016-17	653.28	2017-18	17.27	-	0.70
				2018-19	50.00	-	24.00
20	Beas Valley Power Corporation Limited	2017-18	300.00	2018-19	-	-	-
Total A : (Working Government Companies)			3086.50		413.42	8.99	113.26
B. WORKING STATUTORY CORPORATIONS							
1	Himachal Road Transport Corporation	2017-18	670.49	2018-19	50.00	-	305.00
2	Himachal Pradesh Financial Corporation	2017-18	99.57	2018-19	-	-	-
Total B : (Working Statutory Corporations)			770.06		50.00	-	305.00
Grand Total A and B			3856.56		463.42	8.99	418.26

Appendix-1.10

(Reference: Paragraph 1.8.2.1; Page 28)

Details of investments made by State Government in loss making PSUs whose accounts are in arrears

(Figures in column 4, 6, 7, 8 and 9 are ₹ in crore)

Sr. No.	Name of the PSU	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears			Loss as per mentioned in final Accounts
					Equity	Loans	Grants	
1	2	3	4	5	6	7	8	9
WORKING GOVERNMENT COMPANIES								
1	Himachal Pradesh State Forest Development Corporation Limited	2015-16	11.71	2016-17	-	-	-	10.27
				2017-18	-	-	-	
				2018-19	-	-	-	
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2017-18	38.77	2018-19	-	8.99	-	3.35
3	Himachal Consultancy Organisation Limited	2017-18	0.18	2018-19	-	-	-	0.82
4	Himachal Pradesh Power Corporation Limited	2016-17	1670.90	2017-18	137.13	-	-	32.35
				2018-19	160.00	-	-	
5	Himachal Pradesh Power Transmission Corporation Limited	2017-18	286.45	2018-19	40.00	-	-	6.72
6	Himachal Pradesh State Electricity Board Limited	2016-17	653.28	2017-18	17.27	-	0.70	44.21
				2018-19	50.00	-	24.00	
Grand Total			2661.29		404.40	8.99	24.70	83.28

Appendix-1.11

(Reference: Paragraph 1.8.2.2; Page 28)

Status of PPP Projects of different departments in Himachal Pradesh

Sr. No.	Name of the Project	Project Cost (₹ in crore)	Date of commencement of work	Stipulated date of completion	Status
Projects – Awarded, Completed and Under Operation					
Transport Department					
1.	Kangra Bus Stand	4.50	-	-	Functional since 26.09.2007
2.	ISBT, Shimla	16.00	-	-	Functional since 29.08.2011
Urban Development Department					
3.	Parking Complex, Bilaspur	15.00	19.12.2015	31.03.2017	Operational
Tourism & Civil Aviation Department					
4.	Ropeway-cum-Ski Centre, Solang Nallah (Kullu)	36.57		January 2011	Commercially Operational
5.	Hotel Shivalik to Jakhoo Ropeway (Shimla)	15.00		April 2017	Commercially Operational
Health Department/National Rural Health Mission					
6.	Emergency Medical Transport Service in HP	25.00	2009-10	Ongoing/continue	Operational
7.	Mobile Diagnostic Units in HP	NA	Since 2015	2018	All 13 units are functional
8.	Haemodialysis Units in HP	2.00	Since 2015	Ongoing/continue	Operational
9.	Operation and Maintenance of JSSK Ambulances	No initial Cost	Sept. 2014	NA	In force
Projects – Awarded and Under Implementation					
Transport Department					
10.	Mcleodganj Bus Stand	5.00	23.12.2004	Construction Period 20 months	The Project is in dispute and matter is sub-judice before Hon'ble Supreme Court & H.P. High Court.
11.	Chintpurni Bus Stand and Parking-cum-commercial complex	No Project cost fixed in RFP	29.11.2016	Completed	Operational
12.	Kullu Bus Stand and Parking-cum-commercial complex	No Project cost fixed in RFP	16.08.2017	Construction Period three years. The stipulated date of completion is 16.08.2020	Project is under construction phase.
13.	Una Bus Stand and Parking-cum-commercial complex	No Project cost fixed in RFP	19.07.2017	Completed	Operational
14.	Dhramshala Bus Stand and Parking-cum-commercial complex	No Project cost fixed in RFP	25.08.2017	Construction Period three years. The stipulated date of completion is 25.08.2020	Project is under construction phase.

Sr. No.	Name of the Project	Project Cost (₹ in crore)	Date of commencement of work	Stipulated date of completion	Status
Tourism and Civil Aviation Department					
15.	Dharamshala Mcleodganj Ropeway	150.00	Construction Work started	-	Construction Work started
16.	Himani Chamunda Ropeway	289.24	Process of completion of conditions precedent (CP) is in process	-	-
17.	Palchan Rohtang Ropeway	340.00	completion of conditions precedent (CP) is in process	-	--
18.	Kullu bypass to Bijli Mahadev Passenger Ropeway	94.19	completion of conditions precedent (CP) is in process	-	-
Urban Development Department					
19.	Tourist Information Centre, Lift, The Mall Shimla Ropeway	296.00	completion of conditions precedent (CP) is in process	-	-
20.	Solid Waste Management System, Baddi, Solan	-	08.02.2019	31.03.2021	In progress
21.	Bio-methanation system, Kufri, Shimla	2.50			
22.	Parking Complex, Sanjauli	24.70	08.10.2012	-	-
23.	Parking Complex, Chhotta Shimla	11.68	15.12.2012	Complete	The parking has been completed and completion certificate has been submitted.
24.	Parking Complex, Lift	46.11	25.10.2013	30.06.2018	The parking has been completed and completion certificate has been submitted.
25.	Parking Complex, Vikasnagar	15.00	26.02.2016	-	Termination Notice has been issued to the concessionaire on dated 14.06.2018
26.	Parking Complex, Rohru	10.00	19.11.2016	31.03.2021	Work in progress.
Revenue Department					
27.	Parking Complex, Mandi	75	---	--	--

Source: HP Infrastructure Development Board

Appendix-2.1

(Reference: Paragraphs 2.2.2 and 2.3.1; Pages 49 and 50)

**Statement of various grants/ appropriations where excess expenditure was more than
₹ one crore or more than 20 per cent of the total provision**

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage of Excess Expenditure
Revenue-Voted						
1.	05	LAND REVENUE AND DISTRICT ADMINISTRATION	792.98	1,357.87	564.88	71.24
2.	13	IRRIGATION, WATER SUPPLY AND SANITATION	2,530.56	2,636.89	106.33	4.20
3.	22	FOOD AND CIVIL SUPPLIES	293.11	328.40	35.29	12.04
Revenue- Charged						
4.	20	RURAL DEVELOPMENT	0.01	0.25	0.24	2148
Capital- Voted						
5.	03	ADMINISTRATION OF JUSTICE	27.36	31.44	4.08	14.93
6.	10	PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	1,435.88	1,485.58	49.70	3.46
7.	12	HORTICULTURE	17.63	27.63	10.00	56.72
Capital-Charged						
8.	29	FINANCE	4,622.90	4,673.35	50.44	1.09
Total			9,720.43	10,541.41	820.96	

Source: Appropriation Accounts/VLC

Appendix-2.2

(Reference: Paragraph 2.3.1; Page 50)

Excess over provisions relating to previous years requiring regularisation

Year	Number of Grants/ Appropriations	Grant/Appropriation numbers	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC)
2013-14	10 Grants 3 Appropriations	2, 3, 4, 5, 10, 13, 16, 17, 21 and 28 2, 7 and 9	474.86	<p><i>Suo-motu</i> replies from the Finance Department has been received and Audit comments sent to Finance Department/Himachal Pradesh Vidhan Sabha. Reports are yet to be discussed and excesses over provisions regularised by PAC.</p>
2014-15	10 Grants 6 Appropriations	1,2,6,11,12,13,18,19, 23 (Revenue) and 23 (Capital) 1, 10, 19, 29 (Revenue), 29 (Capital) and 31	1,585.69	
2015-16	7 Grants 4 Appropriations	5, 8, 10, 13, 19, 23, 28 13, 16, 29 (Revenue) and 29 (Capital)	2,848.43	
2016-17	5 Grants 3 Appropriations	2, 13 (Revenue) and 3,10 and 23 (Capital) 1, 16 (Revenue) and 29 (Capital)	3,037.61	
2017-18	2 Grants 1 Appropriation	5, 10 (Revenue) 10 (Capital)	386.76	
Total			8,333.35	

Appendix-2.3

(Reference: Paragraph 2.3.1; Page 50)

Excess over provision during 2018-19 requiring regularisation

(in ₹)

Sr. No.	Number and title of Grant/ Appropriation	Total Grant	Expenditure	Excess
Revenue-Voted				
1.	05-LAND REVENUE AND DISTRICT ADMINISTRATION	7,92,98,29,300	13,57,86,52,649	5,64,88,23,349
2.	13-IRRIGATION, WATER SUPPLY AND SANITATION	25,30,55,93,000	26,36,88,76,708	1,06,32,83,708
3.	22-FOOD AND CIVIL SUPPLIES	2,93,10,94,027	3,28,40,39,429	35,29,45,402
Revenue- Charged				
4.	07-POLICE AND ALLIED ORGANISATIONS	22,44,861	26,49,861	4,05,000
5.	20-RURAL DEVELOPMENT	1,11,321	25,02,629	23,91,308
6.	25-ROAD AND WATER TRANSPORT	0	13,57,907	13,57,907
Capital-Voted				
7.	03-ADMINISTRATION OF JUSTICE	27,35,55,000	31,43,91,300	4,08,36,300
8.	10-PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	14,35,88,02,000	14,85,58,26,067	49,70,24,067
9.	12-HORTICULTURE	17,63,13,000	27,63,09,475	9,99,96,475
Capital- Charged				
10.	10-PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	10,51,26,032	1073,,69,160	22,43,128
11.	29-FINANCE	46,22,90,44,000	4673,,34,54,196	50,44,10,196
Total		97,31,17,12,541	105,52,54,29,381	821,37,16,840

Source: Appropriation Accounts/VLC

Appendix-2.4

(Reference: Paragraph 2.3.1.1; Page 51)

Cases where supplementary provisions proved unnecessary

(₹ in crore)

Sr. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue- Voted					
1.	12- HORTICULTURE	344.96	342.76	2.19	16.89
2.	14- ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES	385.97	352.00	33.97	34.37
3.	18- INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY	188.27	100.01	88.26	7.78
Capital- Voted					
4.	31- TRIBAL DEVELOPMENT	354.98	299.43	55.55	26.70
5.	32- SCHEDULED CASTE SUB PLAN	1,061.55	923.00	138.55	15.53
Total		2,335.73	2,017.21	318.52	101.27

Source: Appropriation Accounts/VLC

Appendix-2.5

(Reference: Paragraph 2.3.1.1 ; Page 51)

Statement of various grants where supplementary provision proved insufficient by more than ₹ one crore in each case

(₹ in crore)

Sr. No.	Grant Number	Name of the Grants	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue- Voted							
1.	5	LAND REVENUE AND DISTRICT ADMINISTRATION	680.62	112.36	792.98	1357.87	564.88
2.	13	IRRIGATION, WATER SUPPLY AND SANITATION	2,530.56	0.00	2,530.56	2,636.89	106.33
3.	22	FOOD AND CIVIL SUPPLIES	261.52	31.59	293.11	328.40	35.29
Capital - Voted							
4.	03	ADMINISTRATION OF JUSTICE	15.09	12.27	27.36	31.44	4.08
5.	10	PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	1,216.28	219.60	1,435.88	1,485.58	49.70
6.	12	HORTICULTURE	16.93	0.70	17.63	27.63	10.00
Capital- Charged							
7.	29	FINANCE	3,184.20	1,438.70	4,622.90	4,673.35	50.44
Total			7,905.20	1,815.22	9,720.42	10,541.16	820.72

Source: Appropriation Accounts/VLC

Appendix-2.6

(Reference: Paragraph 2.3.2 ; Page 51)

Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account				Original	Supplementary	Re-appropriation	Final Excess(+)/ Saving (-)
1.	03	ADMINISTRATION OF JUSTICE	4059	01	051	15	3.63	2.27	0.10	4.09
2.	05	LAND REVENUE AND DISTRICT ADMINISTRATION	2053	00	093	01	147.87	4.42	- 25.06	2.13
3.			2245	02	106	01	273.00	36.00	-199.00	50.00
4.			2245	02	109	01	0	25.00	43.09	10.58
5.			2245	05	101	02	0	84.13	0.00	143.16
6.	10	PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	3054	04	105	02	274.12	0.21	51.72	14.48
7.			3054	04	105	19	158.03	0	0.05	22.47
8.			3054	04	105	21	81.24	0	0.06	9.99
9.			3054	04	105	22	83.82	0	0.06	10.14
10.			3054	04	105	23	126.90	0	0.04	15.81
11.			5054	04	337	09	394.86	58.00	36.32	52.93
12.	13	IRRIGATION, WATER SUPPLY AND SANITATION	2215	01	799	03	47.15	0	202.22	106.42
13.	22	FOOD AND CIVIL SUPPLIES	2408	01	102	13	5.24	20.82	2.54	29.46
14.			2408	01	800	02	12.00	10.75	1.75	5.84
15.	29	FINANCE	2049	01	116	01	4.00	0	2.09	3.70
16.			2071	01	101	03	2,983.14	0	-0.32	83.17
17.			6003	00	110	01	0	1,438.70	5.89	51.34
18.	31	TRIBAL DEVELOPMENT	2215	01	796	01	4.29	0	0.32	1.46
19.	09	HEALTH AND FAMILY WELFARE	2210	01	110	03	282.66	0	-21.35	-2.71
20.	10	PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	2059	80	053	05	115.88	0	0.10	- 3.36
21.			3054	04	105	07	685.11	0	0.42	- 1.42
22.			5054	04	337	19	266.32	0	-0.66	-2.00
23.	14	ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES	2403	00	101	01	272.31	0.04	0.17	- 9.96
24.	20	RURAL DEVELOPMENT	4515	00	101	01	5.71	0	4.00	- 4.00
25.	29	FINANCE	2049	01	101	12	0	0	38.90	-38.90
26.			2049	01	101	13	0	0	23.37	-23.37
27.			2049	01	101	96	0	0	32.72	-32.72
28.			2049	03	104	01	1,061.73	0	49.18	-71.17
29.			2049	03	104	03	4.08	0	5.55	-5.49
30.	32	SCHEDULED CASTE SUB PLAN	5054	04	789	01	106.08	5.50	5.89	-1.12

Source: Appropriation Accounts/VLC

Appendix-2.7

(Reference: Paragraph 2.3.3 ; Page 51)

Rush of expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service				Expenditure incurred during Jan-March 2019	Expenditure incurred in March 2019	Total expenditure during 2018-19	Percentage of total expenditure incurred during	
									Jan-March 2019	March 2019
1.	05- LAND REVENUE AND DISTRICT ADMINISTRATION	2245	02	113	01	27.15	26.09	48.03	56.53	54.32
2.		2245	05	101	02	143.16	143.16	227.29	62.99	62.99
3.	08- EDUCATION	2202	02	109	06	83.26	53.88	88.37	94.22	60.97
4.	09- HEALTH AND FAMILY WELFARE	2211	00	800	07	11.92	11.92	13.62	87.51	87.51
5.		4210	03	105	05	39.72	39.62	39.81	99.78	99.52
6.		4210	03	105	06	53.92	53.92	54.25	99.40	99.40
7.		4210	03	105	07	49.50	49.50	49.50	100.00	100.00
8.	10- PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	2216	05	053	01	18.72	14.88	24.38	76.76	61.01
9.		3054	04	105	20	133.35	100.20	194.96	68.40	51.40
10.		4059	80	051	03	17.52	15.79	25.18	69.59	62.69
11.		4059	80	051	05	24.69	22.52	27.45	89.96	82.04
12.		4216	01	106	01	53.03	46.13	61.94	85.62	74.48
13.		5054	04	101	01	29.03	28.92	33.33	87.10	86.76
14.		5054	04	337	11	44.46	42.49	49.22	90.33	86.33
15.		5054	04	337	16	17.41	13.71	17.41	100.00	78.72
16.		5054	04	337	23	44.32	36.48	49.07	90.33	74.34
17.	12- HORTICULTURE	2401	00	119	74	24.00	17.03	24.00	100.00	70.94
18.	13-IRRIGATION, WATER SUPPLY AND SANITATION	2215	01	101	04	43.62	39.68	73.73	59.16	53.82
19.		2215	01	102	12	213.54	166.32	302.43	70.61	54.99
20.		2702	80	001	06	137.51	119.50	193.89	70.92	61.63
21.		2711	01	799	01	19.49	19.34	11.46	170.04	168.75
22.		4701	20	800	02	12.33	10.24	15.83	77.90	64.67
23.		4702	00	101	03	26.59	23.80	39.66	67.06	60.02
24.		4702	00	101	04	24.97	21.73	28.83	86.61	75.38
25.		4702	00	101	10	15.00	15.00	15.00	100.00	100.00
26.		4705	00	313	01	30.55	26.46	42.02	72.71	62.97
27.	18- INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY	4851	00	101	02	10.24	10.24	10.24	100.00	100.00
28.	19- SOCIAL JUSTICE AND EMPOWERMENT	2235	02	103	22	42.86	38.75	42.86	100.00	90.42
29.	20- RURAL DEVELOPMENT	2216	03	102	01	18.56	18.56	18.62	99.67	99.67
30.	22- FOOD AND CIVIL SUPPLIES	2408	01	102	13	55.05	31.43	58.05	94.83	54.14
31.	23- POWER DEVELOPMENT	4801	01	190	06	56.77	56.77	91.70	61.91	61.91
32.		4801	01	190	09	32.73	32.73	32.73	100.00	100.00
33.	26-TOURISM AND CIVIL AVIATION	5452	01	800	03	28.28	27.62	50.00	56.56	55.23
34.	27-LABOUR EMPLOYMENT AND TRAINING	4202	02	105	03	14.26	11.01	18.88	75.55	58.29

Sr. No.	Grant Number and Name	Head of account Scheme/Service				Expenditure incurred during Jan-March 2019	Expenditure incurred in March 2019	Total expenditure during 2018-19	Percentage of total expenditure incurred during	
									Jan-March 2019	March 2019
35.	29-FINANCE	2049	01	101	29	39.75	39.75	39.75	100.00	100.00
36.		2049	01	101	B6	38.90	38.90	38.90	100.00	100.00
37.		2049	01	101	B7	23.37	23.37	23.37	100.00	100.00
38.		2049	01	101	B8	32.72	32.72	32.72	100.00	100.00
39.		2049	03	104	01	1022.53	1022.51	1039.74	98.35	98.34
40.		2071	01	101	02	16.48	16.48	16.48	100.00	100.00
41.		3451	00	091	01	18.69	17.20	19.11	97.79	90.01
42.	31- TRIBAL DEVELOPMENT	2215	01	796	09	15.57	15.57	15.57	100.00	100.00
43.		3054	04	796	05	29.93	29.75	39.01	76.73	76.27
44.	32- SCHEDULED CASTE SUB PLAN	2202	03	789	04	63.25	63.25	63.25	100.00	100.00
45.		2217	80	789	02	25.00	25.00	27.50	90.91	90.91
46.		2401	00	789	42	25.19	25.19	25.19	100.00	100.00
47.		2408	01	789	01	20.84	20.84	20.84	100.00	100.00
48.		4210	03	789	03	14.06	14.06	14.06	100.00	100.00
49.		4210	03	789	04	14.06	14.06	14.06	100.00	100.00
50.		4210	03	789	05	14.06	14.06	14.06	100.00	100.00
51.		4215	01	789	04	26.01	22.01	34.94	74.43	63.00
52.		4215	01	789	08	23.16	18.23	35.18	65.82	51.80
53.		4702	00	789	04	15.44	12.72	16.41	94.14	77.54
54.		4801	01	789	01	22.02	22.02	42.70	51.58	51.58
55.		5054	03	789	02	60.68	44.84	86.77	69.93	51.68
56.		5054	04	789	01	76.45	60.33	115.92	65.95	52.05
57.	5054	04	789	04	31.79	27.17	37.52	84.74	72.41	
Total						3267.46	3005.45	3886.79		

Source: Appropriation Accounts/VLC

Appendix-2.8

(Reference: Paragraphs 2.2.2 and 2.3.4; Pages 49 and 53)

Statement of various grants where saving was more than ₹ one crore each or more than 20 per cent of the total provision

(₹ in crore)

Sr. No.	Grant No.	Name of the Grant	Total Grant	Savings	Percentage (more than 20 per cent)
Revenue-Voted					
1.	01	VIDHAN SABHA	42.46	1.06	
2.	02	GOVERNOR AND COUNCIL OF MINISTERS	19.94	1.61	
3.	03	ADMINISTRATION OF JUSTICE	184.90	25.20	
4.	04	GENERAL ADMINISTRATION	209.49	18.83	
5.	06	EXCISE AND TAXATION	76.07	13.79	
6.	07	POLICE AND ALLIED ORGANISATIONS	1312.64	143.83	
7.	08	EDUCATION	6124.09	955.16	
8.	09	HEALTH AND FAMILY WELFARE	1994.23	330.83	
9.	10	PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	3308.06	282.96	
10.	11	AGRICULTURE	482.27	72.67	
11.	12	HORTICULTURE	361.85	19.09	
12.	14	ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES	420.34	68.34	
13.	15	PLANNING AND BACKWARD AREA SUB PLAN	78.16	30.57	39
14.	16	FOREST AND WILDLIFE	543.36	130.31	24
15.	18	INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY	196.05	96.03	49
16.	19	SOCIAL JUSTICE AND EMPOWERMENT	987.40	28.84	
17.	20	RURAL DEVELOPMENT	1546.35	383.93	25
18.	21	CO-OPERATION	44.76	3.61	
19.	23	POWER DEVELOPMENT	636.26	53.45	
20.	24	PRINTING AND STATIONERY	30.52	1.19	
21.	25	ROAD AND WATER TRANSPORT	321.20	2.25	
22.	27	LABOUR EMPLOYMENT AND TRAINING	335.05	39.93	
23.	28	URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING	558.47	118.35	21
24.	29	FINANCE	5994.83	939.93	
25.	30	MISCELLANEOUS GENERAL SERVICES	107.29	8.97	
26.	31	TRIBAL DEVELOPMENT	1264.92	325.72	26
27.	32	SCHEDULED CASTE SUB PLAN	1349.89	390.87	29
Revenue - Charged					
28.	03	ADMINISTRATION OF JUSTICE	46.50	7.94	
29.	04	GENERAL ADMINISTRATION	17.30	2.46	
30.	29	FINANCE	4260.00	238.48	
Capital-Voted					
31.	01	VIDHAN SABHA	7.51	1.46	
32.	07	POLICE AND ALLIED ORGANISATIONS	77.27	2.91	
33.	08	EDUCATION	139.05	26.17	
34.	09	HEALTH AND FAMILY WELFARE	265.35	8.94	
35.	11	AGRICULTURE	73.84	2.83	
36.	13	IRRIGATION, WATER SUPPLY AND SANITATION	777.83	151.79	20
37.	14	ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND FISHERIES	17.74	5.79	33
38.	15	PLANNING AND BACKWARD AREA SUB PLAN	284.64	1.33	
39.	18	INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY	62.38	23.38	37
40.	19	SOCIAL JUSTICE AND EMPOWERMENT	17.37	3.48	20
41.	20	RURAL DEVELOPMENT	23.17	5.70	25
42.	23	POWER DEVELOPMENT	635.08	131.45	21
43.	29	FINANCE	12.78	6.27	49
44.	30	MISCELLANEOUS GENERAL SERVICES	50.66	4.05	
45.	31	TRIBAL DEVELOPMENT	381.68	82.25	22
46.	32	SCHEDULED CASTE SUB PLAN	1077.08	154.08	
Total			36758.07	5334.16	

Appendix-2.9

(Reference: Paragraph 2.3.4.1; Page 54)

Statement of various grants where persistent saving (more than ₹ one crore or more in each case) occurred during 2014-19

(₹ in crore)

Sr. No.	Grant Number	Name of Grant/Appropriation	Persistent savings				
			2014-15	2015-16	2016-17	2017-18	2018-19
Revenue (VOTED)							
1.	03	ADMINISTRATION OF JUSTICE	4.52	12.53	9.82	10.14	25.20
2.	04	GENERAL ADMINISTRATION	10.12	17.03	11.62	13.13	18.83
3.	07	POLICE AND ALLIED ORGANISATIONS	9.14	73.42	37.08	81.89	143.83
4.	08	EDUCATION	385.37	1076.22	864.96	665.02	955.16
5.	09	HEALTH AND FAMILY WELFARE	151.89	366.81	295.90	211.66	330.85
6.	14	ANIMAL HUSBANDARY, DAIRY DEVELOPMENT AND FISHERIES	6.72	35.36	35.18	43.67	68.34
7.	15	PLANNING AND BACKWARD AREA SUB PLAN	11.64	31.40	28.40	16.81	30.57
8.	16	FOREST AND WILDLIFE	3.39	33.23	57.50	85.36	130.31
9.	18	INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY	5.20	12.23	8.46	11.45	96.03
10.	19	SOCIAL JUSTICE AND EMPOWERMENT	1.06	47.43	20.78	55.55	28.84
11.	20	RURAL DEVELOPMENT	109.86	228.23	121.61	402.93	383.93
12.	21	CO-OPERATION	5.26	8.45	10.23	3.54	3.61
13.	24	PRINTING AND STATIONERY	1.45	2.21	6.02	2.81	1.19
14.	25	ROAD AND WATER TRANSPORT	1.41	1.43	1.06	2.10	2.25
15.	27	LABOUR EMPLOYMENT AND TRAINING	61.81	63.72	71.98	199.27	39.93
16.	29	FINANCE	581.48	228.94	97.70	266.88	956.41
17.	30	MISCELLANEOUS GENERAL SERVICES	4.80	13.99	13.00	7.51	8.97
18.	31	TRIBAL DEVELOPMENT	14.36	129.65	177.85	242.88	325.72
19.	32	SCHEDULED CASTE SUB PLAN	17.15	32.62	321.15	405.83	390.87
Capital (VOTED)							
20.	09	HEALTH AND FAMILY WELFARE	6.44	6.01	2.93	4.77	8.94
21.	13	IRRIGATION, WATER SUPPLY AND SANITATION	8.96	270.58	185.72	88.76	151.79
22.	29	FINANCE	5.49	5.20	1.51	7.98	6.27
23.	31	TRIBAL DEVELOPMENT	7.17	17.38	20.88	58.21	82.25
24.	32	SCHEDULED CASTE SUB PLAN	9.27	108.95	99.31	132.87	154.08

Source: Appropriation Accounts of respective years

Appendix-2.10

(Reference: Paragraph 2.3.4.2; Page 54)

A: Statement showing substantial surrenders made during the year 2018-19

Sr. No.	Grant No.	Head of Account				Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
1.	04	2235	60	200	26	1000.00	1000.00	100.00
2.	06	2040	00	101	01	362.68	200.84	55.38
3.	06	2235	60	110	02	100.00	100.00	100.00
4.	08	2202	01	101	12	1639.00	1639.00	100.00
5.	08	2202	01	102	03	200.00	200.00	100.00
6.	08	2202	02	109	05	3948.00	1974.00	50.00
7.	08	2202	02	109	10	7850.00	7850.00	100.00
8.	08	2202	02	109	14	106.00	106.00	100.00
9.	08	2202	02	109	15	1185.00	1185.00	100.00
10.	08	2202	02	109	21	300.00	300.00	100.00
11.	08	2202	02	109	22	856.01	856.01	100.00
12.	08	2202	02	109	25	132.00	132.00	100.00
13.	08	2202	02	109	27	500.00	465.00	93.00
14.	08	2225	03	277	06	100.00	100.00	100.00
15.	08	4202	01	202	05	59.00	52.67	89.27
16.	08	4202	01	202	09	2500.00	2500.00	100.00
17.	09	2210	05	105	08	100.00	100.00	100.00
18.	09	2210	06	200	05	1500.00	1382.38	92.16
19.	09	2211	00	800	07	1702.00	1532.00	90.01
20.	10	3054	04	105	26	5000.00	5000.00	100.00
21.	11	2401	00	800	18	300.00	267.44	89.15
22.	13	4215	01	102	24	658.00	629.68	95.70
23.	13	4701	20	800	02	3853.95	2270.95	58.93
24.	13	4701	23	800	01	75.81	75.81	100.00
25.	13	4701	24	800	01	75.81	75.81	100.00
26.	13	4701	25	800	01	75.81	75.81	100.00
27.	13	4701	26	800	01	75.81	75.81	100.00
28.	13	4701	27	800	01	75.81	75.81	100.00
29.	13	4702	00	101	07	2994.00	1500.34	50.11
30.	13	4705	00	313	01	9991.00	5791.00	57.96
31.	13	4711	01	800	10	200.40	200.40	100.00
32.	13	4711	01	800	12	297.00	297.00	100.00
33.	13	4711	01	800	17	333.00	333.00	100.00
34.	14	2404	00	191	04	300.00	195.58	65.19
35.	15	2202	01	101	01	158.98	113.34	71.29
36.	15	2202	01	101	03	784.95	736.01	93.77
37.	15	2202	01	101	12	510.00	510.00	100.00
38.	15	3451	00	101	20	220.00	197.26	89.66
39.	15	3451	00	101	22	200.00	200.00	100.00
40.	15	5475	00	800	05	150.00	88.95	59.30
41.	16	2406	01	101	01	67.18	66.99	99.71
42.	16	2406	01	101	03	419.39	291.08	69.40
43.	16	2406	01	101	09	3291.00	3015.23	91.62
44.	16	2406	01	102	35	187.00	93.56	50.03
45.	16	2406	01	800	08	70.00	60.53	86.47
46.	18	2851	00	102	10	100.00	63.27	63.27
47.	18	2851	00	102	25	100.00	100.00	100.00
48.	18	2851	00	102	26	100.00	100.00	100.00
49.	18	2851	00	103	22	66.00	66.00	100.00
50.	18	2851	00	800	10	8000.00	6872.75	85.91
51.	18	2852	80	800	02	801.88	702.33	87.59
52.	18	4851	00	800	05	1613.00	1335.00	82.77
53.	19	2235	02	102	20	90.00	90.00	100.00
54.	19	2235	02	102	21	345.50	250.04	72.37
55.	19	4225	80	800	03	153.50	153.50	100.00
56.	20	2501	06	101	07	5068.00	4423.40	87.28

Sr. No.	Grant No.	Head of Account				Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
57.	20	2501	06	101	09	7500.00	7500.00	100.00
58.	20	2501	06	101	10	7500.00	6187.25	82.50
59.	20	2515	00	102	10	1448.00	1316.00	90.88
60.	23	2801	01	101	01	4000.00	4000.00	100.00
61.	23	2801	80	101	09	1000.00	1000.00	100.00
62.	23	6801	00	190	01	18172.01	18172.01	100.00
63.	23	6801	00	190	04	66.00	66.00	100.00
64.	28	2217	80	191	45	1367.76	835.28	61.07
65.	28	2217	80	191	47	223.00	173.00	77.58
66.	28	2217	80	191	50	667.00	667.00	100.00
67.	28	2217	80	192	12	200.00	200.00	100.00
68.	28	2217	80	192	14	2655.87	1590.60	59.89
69.	28	2217	80	192	18	2222.00	1604.66	72.22
70.	28	2217	80	193	13	577.37	352.87	61.12
71.	28	2217	80	193	14	385.00	297.00	77.14
72.	29	2049	01	101	89	20146.74	14039.99	69.69
73.	29	2071	01	102	02	74708.00	48378.39	64.76
74.	29	2235	60	102	05	1000.00	624.53	62.45
75.	29	7610	00	800	04	300.00	291.46	97.15
76.	30	4202	04	106	01	110.00	95.86	87.15
77.	31	2202	01	796	11	912.00	555.38	60.90
78.	31	2202	02	796	16	1073.00	966.00	90.03
79.	31	2202	02	796	18	118.01	67.09	56.85
80.	31	2202	03	796	08	594.00	318.36	53.60
81.	31	2210	04	796	06	78.00	78.00	100.00
82.	31	2210	06	796	15	90.00	81.00	90.00
83.	31	2211	00	796	08	3441.00	1804.00	52.43
84.	31	2211	00	796	09	131.00	101.48	77.47
85.	31	2211	00	796	10	233.00	210.00	90.13
86.	31	2215	01	796	09	2577.78	1415.21	54.90
87.	31	2216	03	796	01	356.00	224.00	62.92
88.	31	2230	03	796	06	103.37	78.35	75.80
89.	31	2235	02	796	03	2483.00	1606.57	64.70
90.	31	2251	00	796	03	945.00	673.24	71.24
91.	31	2401	00	796	01	94.69	52.78	55.74
92.	31	2401	00	796	22	162.00	132.52	81.80
93.	31	2401	00	796	23	72.00	58.70	81.53
94.	31	2401	00	796	45	198.00	139.07	70.24
95.	31	2401	00	796	46	149.00	96.60	64.83
96.	31	2401	00	796	48	396.01	234.31	59.17
97.	31	2401	00	796	53	900.00	671.93	74.66
98.	31	2401	00	796	54	110.01	63.00	57.27
99.	31	2402	00	796	10	108.00	74.88	69.33
100.	31	2402	00	796	11	198.00	148.85	75.18
101.	31	2403	00	796	10	126.00	95.89	76.10
102.	31	2406	01	796	28	450.00	431.61	95.91
103.	31	2406	01	796	29	135.00	81.38	60.28
104.	31	2406	02	796	07	110.00	101.10	91.91
105.	31	2501	06	796	05	68.00	63.00	92.65
106.	31	2501	06	796	07	693.00	630.00	90.91
107.	31	2501	06	796	08	297.00	270.00	90.91
108.	31	2505	01	796	07	5850.00	5265.00	90.00
109.	31	2515	00	796	10	198.00	180.00	90.91
110.	31	4215	01	796	16	90.00	60.08	66.76
111.	31	4701	02	796	01	675.00	675.00	100.00
112.	31	4702	00	796	08	1022.00	748.77	73.27
113.	31	4705	00	796	01	792.00	792.00	100.00
114.	31	4711	01	796	01	551.00	450.00	81.67
115.	31	5054	03	796	03	644.00	644.00	100.00
116.	31	6801	00	796	10	4611.00	4611.00	100.00
117.	32	2202	01	789	11	1793.00	1052.75	58.71

Sr. No.	Grant No.	Head of Account				Total Provision (₹ in lakh)	Amount of surrender (₹ 50 lakh and above)	Percentage of surrender with respect to total provision
118.	32	2202	01	789	12	627.00	333.93	53.26
119.	32	2202	02	789	14	3005.00	3005.00	100.00
120.	32	2202	02	789	16	639.00	639.00	100.00
121.	32	2202	03	789	05	1662.00	1169.48	70.37
122.	32	2205	00	789	02	63.00	50.35	79.92
123.	32	2210	03	789	03	365.00	243.73	66.78
124.	32	2217	80	789	03	503.00	446.70	88.81
125.	32	2225	01	789	10	1165.00	1165.00	100.00
126.	32	2235	02	789	20	518.00	274.90	53.07
127.	32	2401	00	789	25	453.00	328.52	72.52
128.	32	2401	00	789	35	554.00	320.06	57.77
129.	32	2406	01	789	09	113.00	113.00	100.00
130.	32	2406	01	789	15	1260.00	682.01	54.13
131.	32	2406	01	789	16	378.00	290.00	76.72
132.	32	2406	01	789	17	881.00	822.48	93.36
133.	32	2406	02	789	02	248.00	200.00	80.65
134.	32	2435	01	789	01	272.00	272.00	100.00
135.	32	2501	06	789	03	554.00	303.73	54.82
136.	32	2501	06	789	07	1939.00	1461.00	75.35
137.	32	2501	06	789	08	832.00	832.00	100.00
138.	32	2505	01	789	02	16374.00	14737.00	90.00
139.	32	2851	00	789	17	176.00	176.00	100.00
140.	32	2851	00	789	30	126.00	112.84	89.56
141.	32	4059	01	789	02	77.00	77.00	100.00
142.	32	4216	01	789	01	150.00	150.00	100.00
143.	32	4225	01	789	02	100.00	100.00	100.00
144.	32	4225	80	789	01	352.50	252.53	71.64
145.	32	4235	02	789	01	212.00	212.00	100.00
146.	32	4402	00	789	03	302.00	245.42	81.26
147.	32	4701	20	789	04	999.73	882.73	88.30
148.	32	4701	21	789	01	999.00	999.00	100.00
149.	32	4705	00	789	01	2217.00	2217.00	100.00
150.	32	4711	01	789	07	76.00	76.00	100.00
151.	32	4711	01	789	09	126.00	126.00	100.00
152.	32	4711	01	789	15	126.00	126.00	100.00
153.	32	4851	00	789	05	542.00	542.00	100.00
154.	32	5054	03	789	03	1260.00	1260.00	100.00
155.	32	6801	00	789	02	6117.00	6117.00	100.00
Total						2,95,182.32	2,32,824.77	

Source: Appropriation Accounts/VLC

Appendix-2.11

(Reference: Paragraph 2.3.4.2; Page 55)

B: Statement showing cent *per cent* surrenders during the year

Sr. No.	Number and Title of Grants	Heads of Accounts				Name of scheme	Amount in Surrender (₹ in lakh)	Reason	
1.	04-GENERAL ADMINISTRATION	2235	60	200	26	Mukhya Mantri Chikitsa Sahayata Kosh	1000	Non-operationalisation of the scheme.	
2.	06-EXCISE AND TAXATION	2235	60	110	02	Group accidental insurance cover for small dealers	100	Non-completion of codal formalities.	
3.	08-EDUCATION	4202	01	202	09	Mukhya Mantri Aadarsh Vidya Kendra	2500		
4.		2225	03	277	06	Scholarships to minority communities	100		
5.		2202	02	109	25	Hiring of CC TV during board examination	132		
6.		2202	01	102	03	Reimbursement of fee of weaker section students in private schools	200		
7.		2202	02	109	21	Mukhya Mantri Gian Deep Yojna	300		Receiving less demand for subsidy on education loan.
8.		2202	02	109	22	Chief Minister Uniform Yojna	856.01		Non-completion of codal formalities.
9.		2202	01	101	12	Mahatma Gandhi Vardi Yojna	1639		
10.		2202	02	109	10	Vocationalisation of Secondary Education	7850		Amount surrendered due to change in scheme.
11.		2202	02	109	14	Expenditure on inclusive education for disabled at secondary stage	106		
12.		2202	02	109	15	Rajiv Gandhi Digital Yojna (laptop/tablet)	1185		
13.		09-HEALTH AND FAMILY WELFARE	2210	05	105	08	Pradhan Mantri Swasthya Suraksha Yojna -II		
14.	10-PUBLIC WORKS - ROADS, BRIDGES AND BUILDINGS	3054	04	105	26	Himachal Road Improvement Scheme	5000	Shifting of the scheme to Capital section for works.	
15.		4701	26	800	01	Construction of Medium Irrigation Project Prini (District Kullu)	75.81	State share remained unutilized due to non-release of matching share from Government of India.	
16.		4701	25	800	01	C/o Medium Irrigation Project, Sukka Har in Distt. Kangra	75.81		
17.		13-IRRIGATION, WATER SUPPLY AND SANITATION	4701	23	800	01	Expenditure on Koncil Jharera Mandap Project		75.81
18.	4701		24	800	01	Construction of rain harvesting structure on left and right banks of Parchu khad	75.81		
19.	4701		27	800	01	Medium Irrigation Project Jawalamukhi District Kangra	75.81		
20.	4711		01	800	17	Channelization of Pabbar river in Distt. Shimla	333		

Sr. No.	Number and Title of Grants	Heads of Accounts				Name of scheme	Amount in Surrender (₹ in lakh)	Reason
21.		4711	01	800	10	Chanalization of seer khad from Barshawad to Jahu in Mandi and Hamirpur. Under Flood Management Programme	200.40	
22.		4711	01	800	12	Chanalization of Swan Down Stream to Punjab boundary phase-III under Flood Management Programme	297	
23.	15-PLANNING AND BACKWARD AREA SUB PLAN	3451	00	101	22	HP State Skill Development Corporation	200	Transfer of scheme from Planning Department to Technical Education Department.
24.		2202	01	101	12	Mahatma Gandhi Vardi Yojna	510	Less purchase of school uniform, etc.
25.	18-INDUSTRIES, MINERALS, SUPPLIES AND INFORMATION TECHNOLOGY	2851	00	103	22	Integrated Handloom Development Scheme	66	Non-finalization of scheme.
26.		2851	00	102	25	Interest subvention to micro industries	100	Non-receipt of demand from the beneficiaries.
27.		2851	00	102	26	Incubation centres	100	
28.	19-SOCIAL JUSTICE AND EMPOWERMENT	4225	80	800	03	Construction of OBC boys/ girls hostels	153.50	Non-receipt of proposals.
29.		2235	02	102	20	Beti Bachao Beti Padhao	90	Direct funds to Deputy Commissioner by the Govt. of India.
30.	20-RURAL DEVELOPMENT	2501	06	101	09	Mukhya Mantri Rural Livelihood Scheme	7500	Non-completion of codal formalities.
31.	23-POWER DEVELOPMENT	2801	80	101	09	UDAI Dishanirdeshon Ke Antargat Nuksan Ki Bharpai Karnay Hetu DISCOM Ko Vitiye Sahayata	1000	Amount surrendered as the company has shown profit for the year 2017-18.
32.		2801	01	101	01	S.J.V.N.L.	4000	Non-receipt of proposals.
33.		6801	00	190	04	KFW share to power projects	66	Availing direct loan through letter of credit by HPPCL.
34.		6801	00	190	01	Loan to H.P. Power Corporation	18172.01	Non-disbursement of loan.
35.	28-URBAN DEVELOPMENT, TOWN AND COUNTRY PLANNING AND HOUSING	2217	80	192	12	Specific State Finance Commission award for creation/upgradation	200	Non-creation/upgradation of Municipal Council/ Nagar Panchayats in the State.
36.		2217	80	191	50	Housing for all Sardar Patel Urban Housing Scheme	667	State Share surrendered due to non-receipt of Central Share from Govt. of India.
37.	31-TRIBAL DEVELOPMENT	4701	02	796	01	Major irrigation scheme(AIBP)	675	Due to non-release of funds by Government of India.
38.		4705	00	796	01	Expenditure on Command Area Development	792	Due to non-completion of codal formalities.
39.		5054	03	796	03	Construction of roads under C.R.F	644	Less release of funds from Government of

Sr. No.	Number and Title of Grants	Heads of Accounts				Name of scheme	Amount in Surrender (₹ in lakh)	Reason	
							India.		
40.		2210	04	796	06	AYUSH	78	Non-release of funds by Government of India.	
41.		6801	00	796	10	Loan for HP Power Corporation Projects	4611	Less release of loan.	
42.	32-SCHEDULED CASTE SUB PLAN	4701	21	789	01	Nadaun Area Medium Irrigation Project	999	State Share remained unutilized due to non-receipt of funds from GoI.	
43.		4705	00	789	01	Command Area Development	2217		
44.		4711	01	789	07	Channelisation of Seer khad from Barshawad to Jahu in Mandi and Hamirpur District (FMP)	76		
45.		4711	01	789	09	Channelisation of Swan downstream to Punjab boundary (phase-III)	126		
46.		4711	01	789	15	Channelisation of Pabbar river, District Shimla	126		
47.		4851	00	789	05	Industrial Infrastructure Upgradation Scheme	542		
48.		6801	00	789	02	Loans to H.P. Power Corporation	6117		
49.		2435	01	789	01	Grant to Marketing Board for construction of marketing yards	272		
50.		2501	06	789	08	National Rurban Mission	832		
51.		2851	00	789	17	Computerisation of online departments (NE GAP)	176		Due to non-receipt of funds from GoI.
52.		2225	01	789	10	Mukhyamantri Adarsh Gram Yojna	1165		Due to non-completion of codal formalities.
53.		2202	02	789	16	Pre-matric scholarship to Scheduled Caste students	639		Due to non-receipt of funds from GoI.
54.		2202	02	789	14	Vocationalization of Secondary Education	3005		Due to merger of scheme into Samagra Shiksha Abhiyan.
55.		5054	03	789	03	Rural Road World Bank	1260		Due to non-approval of works under World Bank Project.
56.	4059	01	789	02	Upgradation of Judiciary infrastructure	77	State Share remained unutilized due to non-receipt of funds from GoI.		
57.	4216	01	789	01	Government residential buildings	150	Due to non-execution of works.		
58.	4225	01	789	02	Construction of departmental / other buildings for welfare of Scheduled Castes	100	Due to non-receipt of proposals under the scheme.		
59.	4235	02	789	01	Multipurpose community/ Anganwari Centre	212	State Share remained unutilized due to non-receipt of funds from GoI.		
60.	2406	01	789	09	National Afforestation Programme (NAP)	113			
Total							80105.97		

Source: Appropriation Accounts/VLC

Appendix-2.12

(Reference: Paragraph 2.3.4.2; Page 55)

Statement showing surrender of funds in excess of ₹ 10 crore on 31 March 2019

(₹ in crore)

Sr. No.	Grant No.	Major Head	Name of the Grant	Total Provision	Amount of Surrender	Percentage of Total Provision
1	03	2014	Administration of Justice	226.68	31.77	14.02
2	07	2055	Police	1175.47	134.40	11.43
3	08	2202	General Education	6100.79	953.91	15.64
4	08	4202	Capital outlay on Education, Sports, Art and Culture	137.05	26.17	19.10
5	09	2210	Medical and Public Health	1543.34	180.79	11.71
6	09	2211	Family Welfare	444.39	147.07	33.09
7	10	2059	Public Works	602.81	83.03	13.77
8	10	3054	Roads and Bridges	2681.32	610.62	22.77
9	11	2401	Crop Husbandry	343.19	59.66	17.39
10	11	2402	Soil and Water Conservation	52.50	11.45	21.80
11	12	2401	Crop Husbandry	294.15	19.18	6.52
12	13	4701	Capital outlay on Medium Irrigation	110.86	53.03	47.84
13	13	4702	Capital outlay on Minor Irrigation	183.85	22.54	12.26
14	13	4705	Capital outlay on Command Area Development	99.91	57.91	57.96
15	14	2403	Animal Husbandry	369.81	51.21	13.85
16	15	2202	General Education	18.69	14.31	76.58
17	16	2406	Forestry and Wildlife	523.19	128.09	24.48
18	18	2851	Village and Small Industries	169.43	85.91	50.71
19	18	4851	Capital outlay on Village and Small Industries	56.93	22.47	39.47
20	19	2235	Social Security and Welfare	902.04	26.49	2.94
21	20	2501	Special Programmes for Rural Development	246.76	184.62	74.82
22	20	2505	Rural Employment	429.77	116.12	27.02
23	20	2515	Other Rural Development Programmes	801.94	83.20	10.38
24	23	2801	Power	631.88	52.69	8.34
25	23	6801	Loans for Power Projects	490.17	182.38	37.21
26	27	2230	Labour, Employment and Skill Development	268.20	36.18	13.49
27	28	2217	Urban Development	537.55	118.35	22.02
28	29	2049	Interest Payments	4260.00	159.99	3.76
29	29	2054	Treasury and Accounts Administration	58.20	12.45	21.38
30	29	2071	Pensions and other Retirement Benefits	5892.93	1019.08	17.29
31	31	2055	Police	70.38	10.69	15.18
32	31	2202	General Education	340.53	74.63	21.92
33	31	2211	Family Welfare	44.30	21.38	48.25
34	31	2215	Water Supply and Sanitation	58.83	15.58	26.48
35	31	2235	Social Security and Welfare	40.50	16.72	41.30

Sr. No.	Grant No.	Major Head	Name of the Grant	Total Provision	Amount of Surrender	Percentage of Total Provision
36	31	2251	Secretariat-Social Services	26.07	12.65	48.52
37	31	2401	Crop Husbandry	46.43	20.49	44.13
38	31	2406	Forestry and Wildlife	32.87	11.38	34.63
39	31	2505	Rural Employment	58.50	52.65	90.00
40	31	3054	Roads and Bridges	214.55	45.17	21.06
41	31	6801	Loans for Power Projects	74.20	46.20	62.26
42	32	2202	General Education	395.85	95.19	24.05
43	32	2210	Medical and Public Health	136.42	12.50	9.16
44	32	2225	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	40.52	14.58	35.99
45	32	2235	Social Security and Welfare	156.59	28.37	18.11
46	32	2401	Crop Husbandry	102.83	17.30	16.82
47	32	2406	Forestry and Wildlife	46.59	22.33	47.93
48	32	2501	Special programmes for Rural Development	36.69	25.97	70.77
49	32	2505	Rural Employment	163.74	147.37	90.00
50	32	4701	Capital outlay on Medium Irrigation	21.38	20.21	94.53
51	32	4705	Capital outlay on Command Area Development	22.17	22.17	100.00
52	32	5054	Capital outlay on Roads and Bridges	439.97	20.67	4.70
53	32	6801	Loans for Power Projects	90.63	61.42	67.77
			Total	32314.34	5500.69	

Source: Appropriation Accounts/VLC

Appendix-2.13

(Reference: Paragraph 2.4; Page 56)

Statement showing unspent balances in PDAs as on 31 March 2019

(In ₹)

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent balances
1.	8443	106	O/o THE CIVIL JUDGE SR. DIVISON, BILASPUR	87477.17
2.	8443	106	O/o THE CIVIL JUDGE (JR. DIV. COURT NO.1), GHUMARWIN	321218.45
3.	8443	106	O/o THE CIVIL JUDGE (JR. DIV. COURT NO.2), GHUMARWIN	299680.00
4.	8443	106	O/o THE CIVIL JUDGE (JR. DIV. COURT NO.3), GHUMARWIN	122080.00
5.	8443	106	O/o THE CIVIL JUDGE JR.DIVISION, BILASPUR	123960.00
6.	8443	106	O/o THE DISTT & SESSION JUDGE, BILASPUR	435931.00
7.	8443	106	O/o THE CJM, CHAMBA	544006.62
8.	8443	106	O/o THE CJM, DALHOUSIE	67735.00
9.	8443	106	O/o THE H.P HIGH COURT, SHIMLA (SHIMLA CAPITAL)	1939475.00
10.	8443	106	O/o THE IGMCI, SHIMLA CAPITAL	1539049.00
11.	8443	106	O/o THE IG YOUTH & SPORTS COMPLEX SHIMLA (SHIMLA CAPITAL)	4261910.00
12.	8443	106	O/o THE SUB JUDGE, HAMIRPUR	892120.00
13.	8443	106	O/o THE SUB JUDGE, BARSAR	249140.00
14.	8443	106	O/o THE SUB JUDGE, NADAUN	144520.00
15.	8443	106	O/o THE CJM, KULLU	653091.00
16.	8443	106	O/o THE CJM JUDGE, ANNI	44494.00
17.	8443	106	O/o THE SUB JUDGE, MANALI	173573.00
18.	8443	106	O/o THE SUB JUDGE IST CLASS KANGRA	170639.00
19.	8443	106	O/o THE SUB JUDGE, NURPUR	299513.00
20.	8443	106	O/o THE SUB JUDGE, PALAMPUR	292355.00
21.	8443	106	O/o THE SUB JUDGE, DEHRA	222037.60
22.	8443	106	O/o THE DISTT SESSION JUDGE KANGRA AT DHARAMSHALA	124175.00
23.	8443	106	O/o THE SUB JUDGE, JAWALI	113070.00
24.	8443	106	O/o THE SUB JUDGE 2ND DIVISION, KANGRA	163941.00
25.	8443	106	O/o THE SUB JUDGE, DEHRA -II	114431.00
26.	8443	106	O/o THE SUB JUDGE, BAIJNATH	158841.00
27.	8443	106	O/o THE AC TO DC, DHARAMSHALA	31510.00
28.	8443	106	O/o THE CJM, DHARAMSHALA	701557.00
29.	8443	106	O/o THE SUB JUDGE, INDORA	76930.00
30.	8443	106	O/o THE SR.SUB JUDGE, KALPA	181634.00
31.	8443	106	O/o THE SR.SUB JUDGE, SUNDERNAGAR	222613.00
32.	8443	106	O/o THE SR.SUB JUDGE, MANDI	762400.00
33.	8443	106	O/o THE SR.SUB JUDGE, SARKAGHAT	272746.00
34.	8443	106	O/o THE SR.SUB JUDGE, JOGINDERNAGAR	167775.20
35.	8443	106	O/o THE SR.SUB JUDGE, KARSOG	95684.00
36.	8443	106	O/o THE DIRECTOR, TECHNICAL EDUCATION, VOCATIONAL AND INDUSTRIAL TRAINING , HP, SUNDERNAGAR	5000.00

Sr. No.	Major Head	Name of Head	Treasury/DDO's Name	Unspent balances
37.	8443	106	O/o THE SR.SUB JUDGE, GOHAR	165438.00
38.	8443	106	O/o THE DISTT SESSION JUDGE, SHIMLA	432942.00
39.	8443	106	O/o THE DISTT & SESSION JUDGE KINNAUR AT RAMPUR	171049.00
40.	8443	106	O/o THE SUB JUDGE, RAMPUR	222679.00
41.	8443	106	O/o THE SUB JUDGE, THEOG	201325.00
42.	8443	106	O/o THE SDO (C), DODRA KAWAR	0.10
43.	8443	106	O/o THE SUB JUDGE, ROHRU	462993.00
44.	8443	106	O/o THE SR.SUB JUDGE, SHIMLA	1078666.00
45.	8443	106	O/o THE SUB JUDGE, CHOPAL	53121.00
46.	8443	106	O/o THE SUB JUDGE JUBBAL, SHIMLA	125234.00
47.	8443	106	O/o THE ADDL. DISTT. & SESSION JUDGE KINNAUR AT RAMPUR	98700.86
48.	8443	106	O/o THE DISTT SESSION JUDGE, NAHAN	120292.00
49.	8443	106	O/o THE ADDL.SESSION JUDGE, NAHAN	161734.00
50.	8443	106	O/o THE SR.SUB JUDGE, NAHAN (SR. DIVISION)	382910.00
51.	8443	106	O/o THE CIVIL JUDGE (JR.DIVISION), PONTA	209175.00
52.	8443	106	O/o THE CIVIL JUDGE (JR.DIVISION), RAJGARH	104247.00
53.	8443	106	O/o THE CIVIL JUDGE, KANDAGHAT	61981.00
54.	8443	106	O/o THE ADDL. DISTT & SESSION JUDGE, SOLAN	345750.00
55.	8443	106	O/o THE CIVIL JUDGE, NALAGARH	432964.00
56.	8443	106	O/o THE CIVIL JUDGE SR. DIVISION, SOLAN	211148.00
57.	8443	106	O/o THE CIVIL JUDGE, ARKI	142925.00
58.	8443	106	O/o THE CIVIL JUDGE JR. DIV., SOLAN	336623.00
59.	8443	106	O/o THE DISTT AND SESSION JUDGE, SOLAN	101103.00
60.	8443	106	O/o THE CIVIL JUDGE JUNIOR DIV., KASAULI	91280.00
61.	8443	106	O/o THE CIVIL JUDGE SR. DIV., KASAULI	189892.00
62.	8443	106	O/o THE SR SUB JUDGE, UNA	938835.00
63.	8443	106	O/o THE JR.SUB JUDGE, AMB	462834.00
64.	8448	106	O/o THE FUNDS OF ICAR	925789.00
65.	8448	109	O/o THE P.S. JHANDUTTA	97798.00
66.	8448	109	O/o THE P.S. KALPA	572525.33
67.	8448	109	O/o THE P.S. DRANG	0.17
68.	8448	109	O/o THE P.S. CHAUNTRA	304667.17
69.	8448	109	O/o THE P.S. ROHRU	16514.00
70.	8448	109	O/o THE P.S. DODRA KWAR	9500.10
71.	8448	109	O/o THE P.S. SOLAN	0.32
72.	8448	109	O/o THE P.S. KANDAGHAT	231578.00
73.	8448	109	O/o THE P.S. GAGRET	0.88
74.	8448	109	O/o THE P.S. AMB	0.38
75.	8448	109	O/o THE NAGAR PANCHAYAT, MEHATPUR	481.00
76.	8448	109	O/o THE NAGAR PANCHAYAT, SANTOKHGARH	5506.17
77.	8448	109	O/o THE P.S. NADAUN	41264.00
78.	8448	109	O/o THE P.S. BHORANJ	23480.00
.Total				25611257.52 or ₹ 2.56 crore

Appendix-2.14

(Reference: Paragraph 2.5.2; Page 57)

Revenue Receipts booked under Minor Head 800- Other Receipts

(₹ in crore)

Sr. No.	Major Head	Receipt under Minor Head 800	Total Receipt under the Head	Percentage
1.	0006	0.33	3342.68	0.01
2.	0029	6.33	8.39	75.42
3.	0030	3.58	250.55	1.43
4.	0039	36.62	1481.63	2.47
5.	0041	35.68	408.01	8.74
6.	0042	1.25	104.38	1.19
7.	0043	0.38	487.08	0.08
8.	0045	214.27	307.46	69.69
9.	0049	74.26	385.88	19.24
10.	0051	0.05	13.86	0.39
11.	0055	11.11	72.89	15.24
12.	0056	0.09	0.29	29.78
13.	0057	0.11	0.11	100.00
14.	0059	32.36	69.92	46.28
15.	0070	33.89	51.34	66.00
16.	0075	1.60	20.76	7.72
17.	0202	1.72	214.59	0.80
18.	0210	5.38	12.02	44.73
19.	0211	0.03	0.03	100.00
20.	0215	1.47	62.13	2.37
21.	0217	4.29	4.29	100.00
22.	0220	0.97	2.08	46.69
23.	0230	4.49	7.99	56.20
24.	0235	7.54	9.61	78.39
25.	0250	0.01	0.01	100.00
26.	0401	7.69	10.94	70.26
27.	0403	0.57	1.18	48.79
28.	0405	0.39	3.38	11.61
29.	0406	22.89	76.32	30.00
30.	0407	0.01	0.01	100.00
31.	0408	98.37	98.37	100.00
32.	0425	21.83	24.65	88.55
33.	0515	4.07	5.18	78.62
34.	0575	0.18	0.18	100.00
35.	0700	0.11	0.12	90.06
36.	0801	1134.34	1134.34	100.00
37.	0851	0.59	0.93	63.55
38.	0852	8.75	8.69	100.61
39.	0853	51.38	221.05	23.25
40.	1054	78.03	80.72	96.66
41.	1055	0.38	0.38	100.00
42.	1452	1.25	1.33	94.15
43.	1456	0.07	0.07	100.00
44.	1475	2.16	8.52	25.40
	Total:	1910.87	8994.34	

Appendix-2.15

(Reference: Paragraph 2.5.2; Page 57)

Revenue Expenditure booked under Minor Head 800-Other Expenditure

(₹ in crore)

Sr. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure under the Head	Percentage
1.	2012	0.09	8.15	1.17
2.	2014	4.95	197.62	2.50
3.	2043	1.29	1.29	100.00
4.	2053	1.63	197.13	0.83
5.	2075	27.97	28.22	99.11
6.	2202	116.36	5691.76	2.04
7.	2204	0.19	22.54	0.83
8.	2211	204.40	362.93	56.32
9.	2216	1.21	103.31	1.17
10.	2230	100.77	239.83	42.02
11.	2235	74.33	1048.37	7.09
12.	2401	100.05	644.84	15.52
13.	2402	11.49	66.33	17.31
14.	2403	28.55	358.10	7.97
15.	2406	1.93	440.06	0.44
16.	2407	1.26	1.31	96.18
17.	2408	30.34	340.14	8.92
18.	2501	22.58	84.88	26.61
19.	2702	3.14	616.89	0.51
20.	2711	0.88	44.23	1.98
21.	2801	0.95	579.19	0.16
22.	2851	8.50	96.54	8.81
23.	2852	2.14	8.93	23.97
24.	3054	24.34	2234.26	1.09
25.	3452	0.15	116.45	0.13
26.	4070	18.49	21.99	84.08
27.	4202	20.78	326.90	6.36
28.	4215	0.60	417.69	0.14
29.	4216	1.45	73.47	1.97
30.	4225	1.42	10.15	14.01
31.	4235	8.49	9.71	87.38
32.	4401	1.45	65.98	2.19
33.	4402	0.88	34.92	2.51
34.	4406	0.50	11.16	4.48
35.	4701	57.83	59.00	98.02
36.	4711	124.63	137.02	90.96
37.	4851	23.46	46.43	50.54
38.	5054	36.85	1940.98	1.90
39.	5452	52.50	53.86	97.47
40.	5475	178.94	178.97	99.98
41.	6004	0.43	85.06	0.50
42.	7610	0.09	7.60	1.12
	Total	1,298.28	17,014.19	

Appendix-2.16

(Reference: Paragraph 2.5.2; Page 57)

Flagship schemes booked under Minor Head 800- Other Expenditure

Sr. No.	Name of Scheme	Grant No.	Heads of Account				Amount (₹ in crore)
1.	Flow Irrigation Scheme	11	2401	00	800	22	150
2.	Jal Se Krishi Ko Bal	11	2401	00	800	21	250
3.	Flow Irrigation Scheme	13	2702	01	800	02	150
4.	Jal Se Krishi Ko Bal	13	2702	01	800	01	250
5.	Medium Irrigation Schemes	13	4701	27	800	01	85
6.	Saur Sinchai Yojna	13	2702	01	800	03	200
7.	Mukhyamantri Swavlamban Yojna	18	2851	00	800	10	80
Total							1,165

Appendix-2.17

(Reference: Paragraph 2.6.1; Page 58)

List of cases where substantial surrenders were made during 2018-19

(₹ in crore)

Sr. No.	Heads of Accounts	Original Provision	Surrender (Per cent)
1.	2059-80-001-01	19.88	4.70 (24)
2.	2059-80-001-03	5.61	2.09 (37)
3.	2059-80-053-03	129.11	31.51 (24)
4.	2059-80-053-05	115.10	21.85 (19)
5.	2059-80-053-06	115.88	21.75 (19)
6.	3054-04-105-02	11.27	2.77 (25)
7.	3054-04-105-05	0.38	0.12 (33)
8.	3054-04-105-06	685.11	145.54 (21)
9.	3054-04-105-07	683.66	145.96 (21)
10.	3054-04-105-19	153.70	59.06 (38)
11.	3054-04-105-20	291.96	92.96 (32)
12.	3054-04-105-21	80.96	28.78 (36)
13.	3054-04-105-22	83.56	23.22 (28)
14.	3054-04-105-23	126.58	41.11 (32)
15.	3054-04-105-26	50.00	50.00 (100)
16.	3054-80-001-01	51.93	12.55 (24)
17.	3054-80-001-05	5.50	1.68 (31)
	Total:	2,610.19	685.65 (21)

Appendix-2.18

(Reference: Paragraph 2.6.2; Page 59)

List of cases where excess expenditure (₹ 15 lakh and more or 20 per cent and above in each) over the original provision were made during 2018-19

(₹ in crore)

Sr. No.	Head of accounts	Original Budget	Actual expenditure	Excess (per cent)
1.	2401-00-104-00 -Agriculture Farms (State Plan)	19.74	20.01	0.27 (13)
2.	2401-00-109-27-C00N- Agriculture Extension	0	0.60	0.60 (100)
3.	2401-00-109-27-C90N - Agriculture Extension	17.77	21.69	3.92 (22)
4.	2401-00-109-27-S10N -Agriculture Extension	1.97	2.66	0.69 (35)
5.	2415-01-004-02-GIA to HPKVV for Research (State Plan)	39.09	64.09	25.00 (64)
Total		78.57	109.04	30.48

Appendix-2.19

(Reference: Paragraph 2.6.2 ; Page 59)

Details of savings/unutilized budget provision (₹ 20 lakh and more or 20 per cent and above in each case)

(₹ in crore)

Sr. No.	Head of accounts	Original Budget	Savings	Percentage of Saving
1.	2401-00-001- Direction and Administration	36.45	6.52	17.89
2.	2401-00-103-Seeds	17.09	3.79	22.19
3.	2401-00-105 Manures and Fertilisers	28.68	7.58	26.43
4.	2401-00-107- Plant Protection	0.22	0.05	23.52
5.	2401-00-109- Extension and Farmers Training	48.16	0.71	1.48
6.	2401-00-111- Agriculture Economics and Statistics	2.20	0.74	33.48
7.	2401-00-113-Agriculture Engineering	21.40	0.78	3.62
8.	2401-00-115- Scheme of Small Marginal Farmers and Agriculture Labour	0.40	0.34	84.74
9.	2401-00-800- Other Expenditure	157.82	57.91	36.69
10.	2402-00-101-Soil and Water Conservation	2.70	0.85	31.58
11.	2402-00-102-Soil Conservation	27.42	5.64	20.58
12.	2402-00-800- Other Expenditure	22.38	10.89	48.68
13.	2403-00-107-Fodder and Feed Development	8.00	0.22	2.72
14.	2407-00-800-Other Expenditure	1.60	0.35	21.59
15.	2810-00-103-Biomass	5.45	0.97	17.74
16.	4401-00-103 Seeds	39.98	1.10	2.76
17.	4402-00-102-Soil Conservation	27.45	1.68	6.13
	Total	447.40	100.12	

Appendix-2.20

(Reference: Paragraph 2.7.3 ; Page 60)

Authorization of bills without budget

Sr. No.	Name of District/Sub- Treasury	No of DDOs	No. of cases	Amount Authorized without budget (₹ in lakh)
1.	D.T. Bilaspur	02	04	34.74
2.	S.T. Sihunta	01	01	1.21
3.	D.T. Hamirpur	04	04	2.37
4.	S.T. Jawali	02	02	12.37
5.	S.T. Fatehpur	01	01	36.87
6.	S.T. Sangla	02	02	1.38
7.	D.T. Kullu	09	09	131.96
8.	S.T. Anni	05	05	17.22
9.	Try. Kaza	03	03	0.80
10.	D.T. Shimla	01	01	5.42
11.	S.T. Kumarsain	01	01	2.03
12.	S.T. Arki	01	01	6.35
Total		32	34	252.72

Appendix-2.21

(Reference: Paragraph 2.7.3; Page 61)

Authorization of funds in excess of sanctioned budget

Sr. No.	Name of District/Sub Treasury	No of DDO's	No. of cases	Excess amount authorized (₹ in lakh)
1.	D.T. Bilaspur	05	07	90.70
2.	D.T. Chamba	07	10	25.04
3.	S.T. Dalhousie	06	06	19.29
4.	S.T. Bharmour	04	08	53.55
5.	S.T. Salooni	03	04	47.13
6.	S.T. Holi	03	03	15.48
7.	S.T. Shillai	06	07	20.71
8.	S.T. Bhalei	03	03	17.08
9.	D.T. Hamirpur	04	05	131.00
10.	S.T. Nadaun	04	05	40.52
11.	D.T. Kangra at Dharamshala	03	06	195.40
12.	S.T. Kangra	10	10	390.80
13.	S.T. Dehra	03	04	12.74
14.	S.T. Indora	02	02	0.33
15.	S.T. Nurpur	07	09	465.13
16.	S.T. Palampur	04	07	174.63
17.	S.T. Jawali	03	05	152.74
18.	S.T. Fatehpur	02	06	235.98
19.	S.T. Khundian	01	01	14.10
20.	S.T. Rakkar	02	02	0.82
21.	S.T. Baijnath	02	02	6.33
22.	S.T. Kasba-Kotla	03	04	23.51
23.	S.T. Dheera	01	01	3.01
24.	D.T. Kinnaur at Reckong Peo	01	12	122.09
25.	S.T. Moorang	07	07	12.81
26.	S.T. Nichar	05	05	20.08
27.	D.T. Kullu	06	07	83.67
28.	S.T. Anni	02	02	6.80
29.	S.T. Banjar	03	03	146.35
30.	S.T. Nirmand	01	02	1.72
31.	D.T. Keylong	03	05	656.71
32.	S.T. Udaipur	02	02	11.49
33.	Try. Kaza	07	08	114.45
34.	D.T. Mandi	05	10	646.70
35.	S.T. Karsog	02	02	0.56
36.	S.T. Sarkaghat	02	02	2.25
37.	S.T. Chachiot	03	04	8.46
38.	S.T. Nihri	01	01	0.55
39.	S.T. Lad Bharol	01	02	36.56
40.	S.T. Bali Chowki	01	01	0.08
41.	S.T. Kotli	01	04	45.62
42.	S.T. Padhar	03	05	112.67

Sr. No.	Name of District/Sub Treasury	No of DDO's	No. of cases	Excess amount authorized (₹ in lakh)
43.	Capital Treasury, Shimla	03	04	110.15
44.	D.T. Shimla	13	15	315.27
45.	S.T. Sunni	03	04	48.32
46.	S.T. Chopal	01	01	5.23
47.	S.T. Jubbal	02	03	7.29
48.	S.T. Kotkhai	01	01	7.05
49.	S.T. Rampur	05	05	33.55
50.	S.T. Rohru	09	09	316.22
51.	S.T. Theog	07	07	42.87
52.	S.T. Kumarsain	03	04	25.01
53.	S.T. Nankhari	02	02	3.27
54.	S.T. Nerwa	02	03	50.97
55.	S.T. Chirgaon	04	04	9.38
56.	D.T.Sirmour at Nahan	06	09	53.92
57.	S.T. Pachhad	02	03	33.05
58.	S.T. Paonta Sahib	02	02	3.16
59.	S.T. Rajgarh	02	02	53.73
60.	S.T. Shillai	02	02	8.95
61.	S.T. Sangrah	02	05	11.63
62.	S.T. Kamrau	01	01	2.27
63.	S.T. Dadahu	02	02	1.52
64.	S.T. Nohradhar	02	02	12.01
65.	D.T. Solan	04	06	79.56
66.	S.T. Arki	01	01	0.84
67.	S.T. Kasauli	02	04	8.32
68.	S.T. Krishangarh	04	04	5.88
69.	S.T. Mamleeg	01	01	1.86
70.	D.T. Una	03	05	12.03
71.	S.T. Haroli	03	04	51.00
72.	S.T. Bangana	02	03	12.98
73.	S.T. Amb	02	04	26.07
Total		242	323	5519.00

Appendix-3.1

(Reference: Paragraph 3.1; Page 63)

Utilisation Certificates outstanding as on 31 March 2019

(₹ in lakh)

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
1	2	3.	4.	5.	6	7
1.	Rural Development					
	Housing	2014-15	38	869.58	4	40.08
		2015-16	50	2,120.23	3	9.22
		2016-17	65	3,038.20	10	677.05
		2017-18	123	8,649.79	89	7,661.07
			276	14,677.80	106	83,87.42
	Rural employment	2011-12	1	8.08	-	-
		2015-16	15	6,790.88	6	1,136.95
		2016-17	34	34,301.61	12	1,000.00
		2017-18	28	17,575.18	28	17,575.18
			78	58,675.75	46	197,12.13
	Total (Rural Development)		354	73,353.55	152	280,99.55
2.	Education					
	General Education	2015-16	1	100.00	1	100.00
		2016-17	6	442.00	1	1.02
		2017-18	27	7,445.76	27	7,445.76
				34	79,87.76	29
	Sports and Youth Services	2016-17	1	300.00	-	-
		2017-18	18	213.39	-	-
				19	513.39	-
	Art and Culture	2016-17	132	525.24	-	-
		2017-18	108	820.53	106	650.53
			240	1,345.77	106	650.53
	Total (Education)		293	9,846.92	135	81,97.31
3.	Urban Development					
	Urban Development	2014-15	5	212.58	1	15.23
		2015-16	17	7,016.94	13	230.08
		2016-17	104	38,296.73	37	8,895.49
		2017-18	63	22,268.71	47	17,529.51
			189	67,794.96	98	266,70.31
	Road and Bridges	2016-17	1	191.34	1	191.34
		2017-18	1	600.00	1	600.00
				2	791.34	2
	Total (Urban Development)		191	68,586.63	100	27,461.65
4.	Animal Husbandry					
	Animal Husbandry	2014-15	11	344.37	-	-
		2015-16	28	2,805.30	1	1,000.00
		2017-18	28	1,591.03	28	825.44
	Total (Animal Husbandry)		67	4,740.70	29	18,25.44

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
5.	Co-operation					
	Food Storage and Warehousing	2016-17	8	14.81	1	8.00
		2017-18	27	71.20	5	13.00
			35	86.01	6	21.00
	Co-operation	2014-15	2	2.15	-	-
		2015-16	3	4.30	-	-
		2016-17	18	15.87	2	4.73
		2017-18	43	109.32	6	14.20
			66	131.64	8	18.93
	Total (Co-operation)		101	217.65	14	39.93
6.	Tourism					
	Tourism	2014-15	2	3.30	1	0.75
		2015-16	2	4.15	1	2.90
		2016-17	3	2,655.00	1	5.00
		2017-18	10	12,507.40	3	107.40
	Total (Tourism)		17	15,169.85	6	116.05
7.	Industries					
	Village and Small Scale Industries	2012-13	1	7.21	1	7.21
		2014-15	2	24.09	2	24.09
		2015-16	20	143.60	4	33.67
		2016-17	71	3,505.66	34	1,339.75
		2017-18	142	5,319.41	115	4,508.93
	Total (Industries)		236	8,999.97	156	5,913.65
8.	Agriculture					
	Crop Husbandry	2016-17	12	8,635.00	-	-
		2017-18	17	5,280.74	5	3,680.00
			29	13,915.74	5	3,680.00
	Soil conservation	2017-18	5	60.50	5	60.50
			5	60.50	5	60.50
	Agriculture Research and Education	2017-18	48	25,138.96	7	558.46
				48	25,138.96	7
	Special programmes	2014-15	15	851.27	-	-
		2015-16	22	3,277.39	-	-
		2016-17	36	11,471.76	3	955.00
		2017-18	53	7,543.66	15	3,094.23
			126	23,144.09	18	4,049.23
	Dairy Development	2015-16	21	1,666.16	-	-
		2016-17	21	1,661.88	-	-
		2017-18	21	1,666.05	-	-
			63	4,994.09	-	-
	Other Agriculture Programme	2016-17	2	1,000.00	-	-
		2017-18	2	1,000.00	-	-
				4	2,000.00	-
	Total (Agriculture)		275	69,253.38	35	8,348.19

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
9.	Forests					
	Forestry and Wildlife	2014-15	10	51.06	-	-
		2015-16	21	160.53	11	95.99
		2016-17	100	458.96	23	8.16
		2017-18	30	602.95	9	47.20
	Total (Forests)		161	1,273.50	43	151.35
10.	Medical and Public Health					
	Medical and Public Health	2016-17	77	70,12.62	13	615.23
		2017-18	1,109	139,16.89	33	2,855.26
			1,186	209,29.51	46	3,470.50
	Family Health	2016-17	36	115,91.52	-	-
		2017-18	56	204,21.07	-	-
			92	320,12.59	-	-
	Total (Medical and Public Health)		1,278	529,42.10	46	3,470.50
11.	Social Justice and Empowerment					
	Welfare of SC, ST and Other Backward Classes	2012-13	7	254.26	7	254.26
		2013-14	3	8.60	3	8.60
		2015-16	4	235.00	-	-
		2016-17	5	237.00	4	235.00
		2017-18	5	229.07	3	203.00
			24	963.93	17	700.86
	Capital outlay on Welfare of SC, ST and OBC	2016-17	1	49.00	1	49.00
		2017-18	1	49.00	1	49.00
			2	98.00	2	98.00
	Total (Social Justice and Empowerment)		26	1,061.93	19	798.86
12.	Fisheries					
	Fisheries	2016-17	10	15.07	10	15.07
		2017-18	18	75.18	18	75.18
	Total (Fisheries)		28	90.25	28	90.25
13.	Planning					
	Secretariat Economic Services	2014-15	5	55.54	-	-
		2015-16	2	67.01	-	-
		2016-17	2	1,091.36	-	-
		2017-18	8	2,903.08	8	2,903.08
	Total (Planning)		17	4,116.99	8	2,903.08
14.	Revenue Department					
	Land Revenue	2015-16	1	1.00	-	-
		2016-17	14	70.00	13	65.00
		2017-18	33	214	31	206.40
			48	285.00	44	271.40
	Miscellaneous General Services	2015-16	1	49.74	-	-
		2016-17	16	207.93	-	-
		2017-18	39	390.04	-	-
			56	647.71	-	-
	Total (Revenue Department)		104	932.71	44	271.40

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
15.	Transport Department					
	Capital outlay on Transport	2017-18	1	36.00	1	36.00
	Road Transport	2016-17	2	559.48	-	-
		2017-18	-	14,500	-	-
			2	150,59.48	-	-
	Total (Transport Department)		3	150,95.48	1	36.00
16.	Labour and Employment					
	Labour and Employment	2017-18	1	5.00	1	5.00
	Total (Labour and Employment)		1	5.00	1	5.00
17.	Irrigation and Public Health					
	Water Supply and Sanitation	2016-17	2	399.20	-	-
		2017-18	7	1,033.08	7	683.08
	Total (Irrigation and Public Health)		9	1,432.28	7	683.08
18.	Social Security and Welfare					
	Social Security and Welfare	2015-16	26	125.79	3	18.47
		2016-17	137	2,616.55	5	77.19
		2017-18	416	5,351.82	374	1,896.88
			579	8,094.15	382	1,992.54
	Other Social Community	2017-18	3	300.69	1	0.27
			3	300.69	1	0.27
	Secretariat Social Services	2016-17	4	23.50	4	23.50
		2017-18	3	23.03	3	23.03
			7	46.53	7	46.53
	Total (Social Security and Welfare)		589	8,441.37	390	2,039.34
19.	Energy Department					
	Power	2017-18	5	311.00	-	-
			5	311.00	-	-
	Non-Conventional Source of Energy	2017-18	4	20.00	3	16.00
			4	20.00	3	16.00
	Total (Energy Department)		9	331.00	3	16.00
20.	Panchayati Raj Department					
	Rural Development Programmes	2011-12	156	4,882.35	149	3,291.62
		2012-13	150	4,925.90	109	2,171.38
		2013-14	156	10,371.62	112	4,318.54
		2014-15	195	23,316.95	141	15,066.52
		2015-16	150	29,117.58	96	9,009.82
		2016-17	375	47,480.89	272	26,674.47
		2017-18	394	51,836.50	283	38,454.98
			1,576	1719,31.80	1,162	989,87.32
	Capital Outlay on Housing	2016-17	3	35.00	3	33.00
			3	35.00	3	33.00
	Capital Outlay on Other Rural Development Programme	2016-17	1	149.00	-	-
	Total (Panchayati Raj Department)		1,580	1721,15.80	1,165	990,20.32

Sr. No.	Head of Account	Year	Utilisation certificates due		Utilisation certificates outstanding	
			No. of Items	Amount	No. of Items	Amount
21.	Excise and Taxation Department					
	Compensation and assignments to Local Bodies	2015-16	8	306.85	-	-
		2016-17	250	688.65	-	-
		2017-18	31	1,029.48	7	64.57
			289	2,024.99	7	64.57
	Other Taxes	2017-18	1	60.00	-	-
			1	60.00	-	-
	Total (Excise and Taxation Department)		290	2,084.99	7	64.57
22.	Science and Technology					
	Other Scientific Research	2016-17	6	28.42	-	-
		2017-18	71	811.18	9	161.12
			77	839.60	9	161.12
	Ecology Environment	2017-18	20	185.50	8	147.80
			20	185.50	8	147.80
	Total (Science and Technology)		97	1,025.10	17	308.92
23.	HIPA					
	Other Administrative Services	2017-18	19	530.00	1	20.00
	Total (HIPA)		19	530.00	1	20.00
24.	Organs of State					
	Parliament/State/ Union Territory Legislature	2017-18	1	8.23	-	-
	Total (Organs of State)		1	8.23	-	-
25.	Administrative Services					
	Secretariat General Services	2017-18	7	151.72	-	-
	Total (Administrative Services)		7	151.72	-	-
26.	Police					
	Police	2016-17	4	1,025.51	-	-
		2017-18	1	10.00	-	-
	Total (Police)		5	103,5.51	-	-
	Grand Total		5,758	5128,42.29	2,407	1898,80.45

Appendix-3.2

(Reference: Paragraph 3.2; Page 64)

Statement showing submission of accounts by Autonomous Bodies and placement of SAR in the State Legislature

Sr. No.	Name of the body	Period of entrustment	Year upto which Accounts were rendered	Delay in Submission of Accounts	Period upto which Separate Audit Report is issued	Period upto which SAR placed in the Legislature	Years for which accounts are due and delay in submission of accounts
1	Himachal Pradesh State Veterinary Council, Shimla	2005-06 onwards	2017-18	2 months 17 days	2017-18 (17.10.2018)	2015-16 (15.03.2017)	2018-19
2	Himachal Pradesh Legal Service Authority, Shimla	-	2018-19	-	2013-14	2013-14	--
3	District Legal Service Authority, Hamirpur	-	2017-18	-	2013-14	2013-14	2018-19
4	District Legal Service Authority, Una	-	2017-18	-	2013-14	2013-14	-do-
5	District Legal Service Authority, Nahan	-	2017-18	-	2013-14	2013-14	-do-
6	District Legal Service Authority, Chamba	-	2017-18	-	2013-14	2013-14	-do-
7	District Legal Service Authority, Bilaspur	-	2017-18	-	2013-14	2013-14	-do-
8	District Legal Service Authority, Shimla	-	2018-19	-	2013-14	2013-14	--
9	District Legal Service Authority, Solan	-	2018-19	-	2013-14	2013-14	--
10	District Legal Service Authority, Kullu	-	2017-18	-	2013-14	2013-14	2018-19
11	District Legal Service Authority, Kinnaur at Rampur	-	2017-18	-	2013-14	2013-14	-do-
12	District Legal Service Authority, Dharmshala at Kangra	-	2017-18	-	2013-14	2013-14	-do-
13	District Legal Service Authority, Mandi	-	2017-18	-	2013-14	2013-14	-do-
14	Himachal Pradesh Building and Other Construction Workers Welfare Board, Shimla	2009-10	2015-16 to 2017-18	2015-16 (2 years) 2016-17 (1 year)	2014-15	2014-15	-do-

Appendix - 3.3

(Reference: Paragraph 3.4; Page 65)

Department wise and duration wise break-up of the cases of theft, misappropriation/losses, etc.

Sl. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years or more		Total No. of Cases	
		C	A	C	A	C	A	C	A	C	A	C	A	C	A
1.	Education	01	0.40	02	2.55	01	0.93	-	-	-	-	-	-	04	3.88
2.	Rural Development	-	-	02	4.68	-	-	-	-	-	-	-	-	02	4.68
3.	Agriculture	-	-	-	-	01	9.20	01	0.26	-	-	-	-	02	9.46
4.	Horticulture	-	-	01	1.54	01	0.06	-	-	01	1.29	-	-	03	2.89
5.	Land Revenue	-	-	-	-	-	-	-	-	01	2.57	-	-	01	2.57
6.	Police	-	-	01	0.08	-	-	-	-	-	-	-	-	01	0.08
7.	Fisheries	-	-	01	1.28	-	-	-	-	-	-	-	-	01	1.28
8.	Municipal Council, Chamba	01	0.42	-	-	-	-	-	-	-	-	-	-	01	0.42
9.	Home Guard	-	-	-	-	-	-	02	25.37	-	-	-	-	02	25.37
10.	Health (Medical Department)	-	-	-	-	01	0.95	-	-	-	-	-	-	01	0.95
11.	Forest	01	3.99	01	2.38	-	-	01	0.63	-	-	03	15.14	06	22.14
12.	Public Works	-	-	-	-	-	-	06	7.42	01	1.05	08	2.69	15	11.16
13.	Irrigation and Public Health	-	-	-	-	01	0.89	02	7.71	-	-	02	0.31	05	8.91
	Total:	3	4.81	8	12.51	5	12.03	12	41.39	3	4.91	13	18.14	44	93.79

C: Number of Cases

A: Amount (₹ in lakh)

Appendix-3.4

(Reference: Paragraph 3.4; Page 65)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Education	03	2.00	01	1.88	04	3.88
Rural Development	02	4.68	-	-	02	4.68
Agriculture	-	-	02	9.46	02	9.46
Horticulture	01	0.06	02	2.83	03	2.89
Land Revenue	-	-	01	2.57	01	2.57
Police	-	-	01	0.08	01	0.08
Fisheries	01	1.28	-	-	01	1.28
Municipal Council, Chamba	-	-	01	0.42	01	0.42
Home Guard	-	-	02	25.37	02	25.37
Health (Medical Department)	-	-	01	0.95	01	0.95
Forest	-	-	06	22.14	06	22.14
Public Works	01	0.21	14	10.95	15	11.16
Irrigation and Public Health	01	0.25	04	8.66	05	8.91
Total	09	8.48	35	85.31	44	93.79

Appendix-3.5

(Reference: Paragraph 3.5; Page 66)

Details of outstanding advances drawn as AC bill and their adjustments (DC bill)

(₹ in lakh)

Name of Department	Year	No. of AC bills	Amount of AC bills	No. of DC bills	Amount of DC bills	Outstanding AC bills	
						Number	Amount
Director, Ayurveda, Kasumpti, Shimla	2014-15	18	348.13	14	292.63	4	55.50
	2015-16	16	312.50	0	0	16	312.50
	2016-17	10	368.71	0	0	10	368.71
	2017-18	13	339.47	0	0	13	339.47
	2018-19	19	393.32	0	0	19	393.32
	Total		76	1,762.13	14	292.63	62
Director, Health and Family Welfare, Kasumpti, Shimla	2014-15	13	1,398.33	0	0	13	1,398.33
	Total	13	1,398.33	0	0	13	1,398.33
Director, Agriculture, Boileauganj, Shimla	2014-15	19	1.82	19	1.82	0	0
	2015-16	14	1.40	14	1.40	0	0
	2016-17	12	1.20	12	1.20	0	0
	2017-18	1	0.10	1	0.10	0	0
	2018-19	12	1.60	12	1.60	0	0
	Total		58	6.12	58	6.12	0
Director, Horticulture, Navbahar, Shimla	2014-15	24	4.04	24	4.04	0	0
	2015-16	39	5.33	39	5.33	0	0
	2016-17	30	4.29	30	4.29	0	0
	2017-18	39	17.43	39	17.43	0	0
	2018-19	27	5.38	27	5.38	0	0
	Total		159	36.47	159	36.47	0
Director, Youth Services and Sports, Shimla		0	0	0	0	0	0
Grand Total		306	3,203.05	231	335.22	75	2,867.83 or ₹ 28.68 crore

Appendix-4

Glossary of terms

Sr. No.	Terms	Description
1.	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
4.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
5.	Consolidated Fund and Public Account liabilities	Consolidated Fund liabilities: Consisting mainly of internal borrowings i.e. market loans, bonds, loans from other financial institutions, special security issued to NSSF of GoI and loans & advances from GoI; and Public Account liabilities: Balances in the Public Account (Small Savings and Provident Funds, Deposits, Reserve Funds, etc.)
6.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
7.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
8.	Net Debt available	Net Debt available to the State Government is calculated as excess of Public Debt receipts over Public Debt repayment and Interest payment on Public Debt.
9.	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
10.	Guarantees	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended.