

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 2014 (Projected)	0.70crore
3.	(a) Density of Population (2001) (All India density = 325 persons/sq km)	109 persons/sq km
	(b) Density of Population (2011) (All India average = 382 persons/sq km)	123 persons/sq km
4.	Population below poverty line (All India average = 30 %)	10.90%
5.	(a) Literacy (2001) (All India average = 64.8%)	76.50%
	(b) Literacy (2011) (All India average = 73%)	82.80%
6.	(a) Infant Mortality Rate (IMR) (2013) (All India IMR = 40)	35
	(b) Life Expectancy at Birth (2009-13) (All India average = 67.5)	71
7.	Gini Co-efficient (2009-10) (URP)	
	(a) Rural (All India average = 0.29)	0.31
	(b) Urban (All India average = 0.38)	0.40
8.	Gross State Domestic Product (GSDP) 2014-15	95,587
9.	GSDP Compound Annual Growth Rate (CAGR) (2005-06 to 2014-15)	15.02

B Financial Data

Compound Annual Growth Rate (CAGR)					
		2005-06 to 2013-14		2013-14 to 2014-15	
		All SCS*	Himachal Pradesh	All SCS*	Himachal Pradesh
A	of Revenue Receipts	13.72	11.54	15.34	13.57
B	of Tax Revenue	16.00	16.62	13.19	15.99
C	of Non-Tax Revenue	10.67	12.62	(-) 6.78	16.58
D	of Total Expenditure	13.86	13.24	20.99	15.17
E	of Capital Expenditure	11.36	10.73	26.12	33.24
F	of Revenue Expenditure on Education	16.09	14.84	17.68	14.83
G	of Revenue Expenditure on Health	16.70	12.21	23.67	15.11
H	of Salary and wages	16.40	14.72	4.52	11.57
I	of Pension	19.95	19.86	14.94	2.07

Source: Finance Accounts and Audit Reports, Census info of India (2011), Report of the Expert Group (Rangarajan) to review the Methodology for Measurement of Poverty, Planning Commission, SRS Bulletin, Economic Survey 2014-15, Economics and Statistics Department of Himachal Pradesh and Central Statistical office .

* Special Category States

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 2014-15 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
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund) Annexure- A: Cash balances and investment of Cash balances
<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 on Loans and Advances given by the Government
<i>Statement 19</i>	Detailed Statement of Investments of the Government
<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 Investments of earmarked funds

Part II: Appendices	
<i>I</i>	Comparative Expenditure on Salary by Major Heads
<i>II</i>	Comparative Expenditure on Subsidy
<i>III</i>	Grants-in-aid/Assistance given by the State Government (Scheme-wise and Institution-wise)
<i>IV</i>	Details of Externally Aided Projects
<i>V</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VI</i>	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside the State budget)
<i>VII</i>	Acceptance and Reconciliation of Balances in respect of the closing balances shown in Statements 16 and 21
<i>VIII</i>	Financial results of Irrigation Works
<i>IX</i>	Commitments of the Government-List of Incomplete Capital Works
<i>X</i>	Maintenance expenditure with segregation of salary and non-salary portion
<i>XI</i>	Implication of major policy decisions of the Government during the year or new schemes proposed in the budget for future cash flows
<i>XII</i>	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 were analyzed wherever necessary over the period 2010-15 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 2004-05 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:

	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product (In crore)	56,980	66,448	76,259	85,841	95,587
Growth rate of GSDP (In per cent)	18.24	16.62	14.76	12.57	11.35

Source: Economic and Statistics Department, Himachal Pradesh and Central Statistics Office

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	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + 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 minus 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 by financial year 2011-12 and maintain revenue surplus thereafter;
- Reduce fiscal deficit to three *per cent* or less of Gross State Domestic Product by financial year 2011-12 and maintain fiscal deficit at the level of three *per cent* or less of Gross State Domestic Product thereafter;
- Reduce outstanding debt to 40.10 *per cent* of GSDP by the financial year 2014-15.
- 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 1.1, 1.3, 1.9.2 and 1.11.3; Pages: 1, 8, 28 and 41)

Time Series Data on the State Government Finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part-A: Receipts					
1. Revenue Receipts	12,711	14,543	15,598	15,711	17,843
(i) Tax Revenue	3,643(29)	4,108 (28)	4,626 (30)	5,121 (33)	5,940(33)
Taxes on Sales, Trade, etc.	2,101(58)	2,477 (60)	2,728 (59)	3,141 (61)	3,661(62)
State Excise	562(15)	707 (17)	810 (18)	952 (19)	1,044(18)
Taxes on Vehicles	163(4)	176 (4)	196 (4)	208 (4)	220(4)
Stamps and Registration fees	133(4)	155 (4)	173 (4)	188 (4)	190(3)
Taxes and Duties on electricity	302(8)	185 (5)	262 (6)	191 (4)	333(5)
Land Revenue	5(0.1)	18 (11)	24 (-)	10 (-)	17(-)
Taxes on Goods and Passengers	93(3)	94 (2)	101 (2)	105 (2)	110(2)
Other Taxes	284(8)	296 (7)	332 (7)	326 (6)	365(6)
(ii) Non Tax Revenue	1,695(13)	1,915 (13)	1,377 (9)	1,785 (11)	2,081(12)
(iii) State's share of Union taxes and duties	1,715(13)	1,999 (14)	2,282(14)	2,491 (16)	2,644(15)
(iv) Grants-in-aid from Government of India	5,658(45)	6,521 (45)	7,313 (47)	6,314 (40)	7,178(40)
2. Miscellaneous Capital Receipts	646	--	-	-	650
3. Recoveries of Loans and Advances	73	25	21	17	41
4. Total Revenue and Non debt capital receipts (1+2+3)	13,430	14,568	15,619	15,728	18,534
5. Public Debt Receipts	2,411	1,984	3,371	4,050	10,877
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,372 (98)	1,904 (96)	3,239 (96)	3,362(83)	3,892 (36)
Net transactions under Ways and Means Advances and Overdrafts	-	--	-	629(16)	6,860 (63)
Loans and Advances from Government of India	39	80 (4)	132 (4)	59(1)	125(1)
6. Total Receipts in the Consolidated Fund (4+5)	15,841	16,552	18,990	19,778	29,411
7. Contingency Fund Receipts	--	--	-	-	-
8. Public Account Receipts	8,507	9,237	9,146	10,300	10,575
9. Total Receipts of the State (6+7+8)	24,348	25,789	28,136	30,078	39,986
Part-B: Expenditure/disbursement					
10. Revenue Expenditure	13,946	13,898	16,174	17,352	19,787
Plan	1,652(12)	1,701 (12)	2,079 (13)	2,387 (14)	3,204(16)
Non-Plan	12,294(88)	12,197(88)	14,095 (87)	14,965 (86)	16,583(84)
General Services (including interest payments)	5,279(38)	5,690 (41)	6,618 (41)	7,047 (41)	7,604(38)
Social Services	4,979(35)	5,147 (37)	6,131 (38)	6,706 (39)	7,451(38)
Economic Services	3,682(26)	3,049 (22)	3,418 (21)	3,590 (20)	4,723(24)
Grants-in-aid and contributions	6(-)	12 (-)	7 (-)	9 (-)	9(-)
11. Capital Expenditure	1,789	1,810	1,955	1,856	2,473
Plan	1,774(99)	1,764 (97)	1,859 (95)	1,815 (98)	2,431(98)
Non-Plan	15(1)	46 (3)	96 (5)	41 (2)	42(2)
General Services	73(4)	73 (4)	74 (4)	81 (4)	83(3)
Social Services	611(34)	372 (21)	436 (22)	478 (26)	522(21)
Economic Services	1,105(62)	1,365 (75)	1,445 (74)	1,297 (70)	1,868(76)
12. Disbursement of Loans and Advances	227	493	469	531	474
13. Total (10+11+12)	15,962	16,201	18,598	19,739	22,734

	2010-11	2011-12	2012-13	2013-14	2014-15
14. Repayments of Public Debt	870	1,128	2,117	1,704	8,260
Internal Debt (excluding Ways and Means Advances and Overdrafts)	808	1,034	2,056	1,467	1,410
Net transactions under Ways and Means Advances and Overdrafts	--	--	-	172	6,783
Loans and Advances from Government of India	62	94	61	65	67
15. Appropriation to Contingency Fund	--	--	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	16,832	17,329	20,715	21,443	30,994
17. Contingency Fund disbursements	--	--	-	-	-
18. Public Account disbursements	7,162	8,526	8,285	9,227	8,844
19. Total disbursement by the State (16+17+18)	23,994	25,855	29,000	30,670	39,838
Part-C: Deficit/ Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 1,235	(+) 645	(-) 576	(-) 1,641	(-) 1,944
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 2,532	(-) 1,633	(-) 2,979	(-) 4,011	(-) 4,200
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 582	(+) 497	(-) 609	(-) 1,530	(-) 1,351
Part-D: Other data					
23. Interest Payments (included in revenue expenditure)	1,950	2,130	2,370	2,481	2,849
24. Financial Assistance to local Bodies etc.	849	981	1,203	1,438	2,156
25. Ways and Means Advances/Overdraft availed (days)	--	--	-	629	6,860
Ways and Means Advances availed (days)	--	--	-	10	77
Overdrafts availed (days)	--	--	-	01	48
26. Interest on Ways and Means Advances/ Overdrafts	--	--	-	0.11	14.80
27. Gross State Domestic Product (GSDP)	56,980 (18.24)	66,448 (16.62)	76,259 (14.76)	85,841 (12.57)	95,587 (11.35)
28. Outstanding Fiscal liabilities (year end)	26,415	28,228	30,442	33,884	38,192
29. Outstanding guarantees (year end) (including interest)	3,910	3,316	3,353	4,333	4,281
30. Maximum amount guaranteed (year end)	6,232	6,208	9,455	9,316	9316
31. Number of incomplete projects	11	13	12	12	13
32. Capital blocked in incomplete projects	86	930	115	130	141
Part- E: Fiscal Health Indicators					
I. Resource Mobilization (ratio)					
Own Tax revenue/GSDP	0.06	0.06	0.06	0.06	0.06
Own Non-Tax Revenue/GSDP	0.03	0.03	0.02	0.02	0.02
Central Transfers/GSDP	0.03	0.03	0.03	0.03	0.03
II. Expenditure Management(ratio)					
Total Expenditure/GSDP	0.28	0.24	0.24	0.23	0.24
Total Expenditure/Revenue Receipts	1.26	1.11	1.19	1.26	1.27
Revenue Expenditure/Total Expenditure	0.87	0.86	0.86	0.88	0.87
Expenditure on Social Services/Total Expenditure	0.35	0.34	0.35	0.36	0.35
Expenditure on Economic Services/Total Expenditure	0.30	0.27	0.26	0.25	0.29
Capital Expenditure/Total Expenditure	0.11	0.11	0.11	0.09	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure	0.11	0.11	0.10	0.09	0.11

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	2010-11	2011-12	2012-13	2013-14	2014-15
III. Management of Fiscal Liabilities (ratio)					
Fiscal Liabilities/GSDP	0.46	0.42	0.40	0.39	0.40
Fiscal Liabilities/RR	2.07	1.94	1.95	2.16	2.14
Primary deficit vis-à-vis quantum spread	(-)0.21	0.20	(-)0.30	(-)0.93	(-)1.03
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.88	1.05	1.02	0.89	0.91
IV. Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	64.11	85.65	100.09	103.42	170.99
Balance from Current Revenue (₹ in crore)	(-)2,607	(-) 1,529	(-)3,284	(-)3,544	(-) 4,719
Financial Assets/Liabilities (ratio)	0.66	0.70	0.70	0.68	0.67
Revenue Deficit/Fiscal Deficit (ratio)	0.49	NA	0.19	0.41	0.46
Primary Revenue Balance/GSDP (ratio)	0.01	0.04	0.02	0.008	0.008
Revenue Expenditure: Basic Parameters					
Total Expenditure (TE) (₹ in crore)	15,962	16,201	18,598	19,739	22,734
Rate of Growth TE (<i>per cent</i>)	21.25	1.50	14.80	6.14	15.17
Revenue Expenditure (RE) (₹ in crore)	13,946	13,898	16,174	17,352	19,787
Rate of Growth RE (<i>per cent</i>)	25.06	(-) 0.34	16.38	7.28	14.03
Non-Plan Revenue Expenditure (NPRE) (₹ in crore)	12,294	12,197	14,095	14,965	16,583
Rate of Growth NPRE (<i>per cent</i>)	24.01	(-) 0.79	15.56	6.17	10.81
Plan Revenue Expenditure (₹ in crore)	1,652	1,701	2,079	2,387	3,204
Rate of Growth PRE (<i>per cent</i>)	33.44	2.97	22.22	14.81	34.23
NPRE/GSDP (<i>per cent</i>)	21.58	18.36	18.48	17.43	17.35
RE/TE (<i>per cent</i>)	87.37	85.78	86.97	87.91	87.04
NPRE as <i>per cent</i> of TE	77.02	75.29	75.79	75.81	72.94
PRE as <i>per cent</i> of TE	10.35	10.50	11.18	12.09	14.09
NPRE as <i>per cent</i> of RR	96.72	83.87	90.36	95.25	92.94
Percentage of NPRE to RE	88.15	87.76	87.15	86.24	83.81
PRE to RE	11.85	12.24	12.85	13.76	16.19
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.37	(-) 0.02	1.11	0.58	1.24
RRs (ratio)	1.09	(-) 0.02	2.26	10.11	1.03
NPRE (ratio)	1.04	(-) 0.43	1.05	1.18	1.30
PRE (ratio)	0.75	(-) 0.12	0.74	0.49	0.41

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

Appendix-1.4

(Reference: Paragraph 1.1.1 Page 2)

Part-A: Abstract of Receipts and Disbursements for the year 2014-15

(₹ in crore)

Receipts					Disbursements					
2013-14		2014-15			2013-14	2014-15				
						Non-Plan	Plan	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section-A: Revenue										
I-Revenue Receipts		15,711.07		17,843.45	I-Revenue Expenditure	17,352.49			19,787.05	19,787.05
(i) Tax revenue	5,120.91		5,940.16		General Services	7,046.82	7,534.33	69.32	7,603.65	
(ii) Non-tax revenue	1,784.53		2,081.45		Social Services	6,706.12	5,734.51	1,717.01	7,451.52	
(iii) State's share of Union Taxes and Duties	2,491.53		2,644.17		Education, Sports, Art and Culture	3,616.69	3,434.33	709.54	4,143.87	
(iv) Non-Plan Grants	2,024.82		1,199.03		Health and Family Welfare	1,001.30	890.00	347.18	1,237.18	
(v) Grants for State Plan Schemes	3,764.88		4,332.60		Water Supply, Sanitation, Housing and Urban Development	1,075.76	863.13	198.38	1,061.51	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	524.40		1,646.04		Information and Broadcasting	30.35	28.89	0.44	29.33	
					Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes	55.65	11.19	43.94	55.13	
					Labour and Labour Welfare	65.59	79.35	13.16	92.51	
					Social Welfare and Nutrition	845.56	409.85	384.80	794.65	
					Others	15.22	17.77	19.57	37.34	
					Economic Services	3,590.46	3,305.26	1,417.49	4,722.75	
					Agriculture and Allied Activities	1,422.49	859.60	667.36	1,526.96	
					Rural Development	436.94	356.16	539.50	895.66	
					Irrigation and Flood Control	303.01	322.62	37.33	359.95	
					Energy	26.54	394.71	12.83	407.54	
					Industry and Minerals	64.54	35.61	41.38	76.99	
					Transport	1,256.76	1,288.29	64.45	1,352.74	
					Science, Technology and Environment	6.31	2.68	4.01	6.69	
					General Economic Services	73.87	45.57	50.65	96.22	
					Grants-in-aid and Contributions	9.09	9.13	-	9.13	
Total		15,711.07		17,843.45	Total	17,352.49	16,583.22	3,203.83	19,787.05	
II-Revenue Deficit carried over to Section -B					II-Revenue surplus carried over to Section-B	(-) 1,641.42			(-)1,943.60	
Total:		15,711.07		17,843.45	Total:	15,711.07			17,843.45	

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Receipts					Disbursements					
2013-14		2014-15			2013-14	2014-15				
						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		(-) 295.05		(-)887.30	III- Opening overdraft from Reserve Bank of India	-				
IV- Misc. Capital Receipts	-			650.00	IV- Capital Outlay	1,855.86				2,472.89
					General Services	81.02	4.40	78.41	82.81	
					Social Services	477.45	2.27	519.70	521.97	
					Education, Sports, Art and Culture	174.22	-	130.96	130.96	
					Health and Family Welfare	72.91	1.27	61.00	62.27	
					Water Supply, Sanitation, Housing and Urban Development	210.56	-	309.92	309.92	
					Information and Broadcasting	0.57	1.00	0.25	1.25	
					Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14.01	-	9.69	9.69	
					Social Welfare and Nutrition	5.05	-	7.83	7.83	
					Others	0.13	-	0.05	0.05	
					Economics Services	1,297.39	35.40	1,832.71	1,868.11	
					Agriculture and Allied Activities	46.95	(-)6.24	39.55	33.31	
					Other Rural Development Programmes	-	-	0.63	0.63	
					Irrigation and Flood Control	194.22	-	506.08	506.08	
					Energy	219.75	-	308.23	308.23	
					Industry and Minerals	16.40	-	39.26	39.26	
					Transport	740.05	41.64	851.10	892.74	
					General Economic Services	80.02	-	87.86	87.86	
					Total	1,855.86	42.06	2,430.83	2,472.89	
V-Recoveries of Loans and Advances		16.75		40.56	V- Loans and Advances disbursed	531.05				474.19
From Power Projects	-		-		To Power Projects	467.22	-	404.11		
From Government Servants	10.33		9.40		To Government Servants	8.32	-	7.27		
From Co-operations	4.62		28.24		To Co-operations	-	-	44.29		
From Others	6.42		2.92		To Others	55.51	-	18.52		
VI-Revenue surplus brought down		(-)1,641.42		(-) 1,943.60	VI-Revenue deficit brought down		-	-	-	-

Receipts					Disbursements					
		2013-14		2014-15		2013-14		2014-15		
						Non-Plan		Plan		
								Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
VII-Public Debt Receipts		4,050.70		10,876.88	VII-Repayment of Public Debt	1,704.27			8,259.82	8,259.82
Internal Debt other than Ways and Means Advances and Overdrafts	3,362.88		3,891.27		Internal debt other than Ways and Means Advances and Overdrafts	1,466.59		1,410.64		
Net transactions under Ways and Means Advances including Overdrafts	628.57		6,680.30		Net transactions under Ways and Means Advances and Overdrafts	172.58		6,782.62		
Loans and Advances from the Central Government	59.25		125.31		Repayment of Loans and Advances to Central Government	65.20		66.56		
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		10,300.27		10,574.80	X- Public Account disbursements	9,227.37			8,843.76	8,843.76
Small Savings and Provident Funds	2,772.28		3,152.87		Small Savings and Provident Funds	1,885.61		1,967.70		
Reserve Funds	152.59		160.73		Reserve Funds	151.50		159.04		
Deposits and Advances	1972.99		2,221.67		Deposits and Advances	1,765.56		1,717.82		
Suspense and Miscellaneous	498.92		487.07		Suspense and Miscellaneous	498.39		458.64		
Remittances	4,903.49		4,552.46		Remittances	4926.31		4540.55		
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	(-) 887.30			(-) 739.32	(-) 739.32
					Cash in Treasuries and Local Remittances	--				
					Departmental Cash Balance including Permanent Advances	0.19		0.19		
					Deposits with Reserve Bank	(-) 887.49		(-)739.51		
					Cash Balance investment	-		-		
Total:		12,431.25		19,311.34	Total:	12,431.25				19,311.34

Appendix-1.4

(Reference: Paragraphs 1.1.1 and 1.9.1; Pages 2 and 28)

**Part-B: Summarised financial position of the Government of Himachal Pradesh as on
31 March 2015**

(₹ in crore)

Assets	As on 31 March 2014	As on 31 March 2015	
Gross Capital Outlay on Fixed Assets -	22,421.48		24,244.38
Investments in shares of Companies, Corporations, etc.	3,024.83	2,731.65	
Other Capital Outlay	19,396.65	21,512.73	
Loans and Advances -	1,913.18		2,346.81
Loans for Power Projects	1,718.38	2,122.49	
Other Development Loans	155.89	187.54	
Loans to Government servants and Miscellaneous loans	38.91	36.78	
Reserve Fund Investments			
Cash -	(-) 887.30		(-) 739.32
Cash in Treasuries and Local Remittances	-		
Deposits with Reserve Bank of India	(-) 887.49	(-) 739.51	
Departmental Cash Balance	0.16	0.16	
Permanent Imprest	0.03	0.03	
Cash Balance Investments	-	-	
Cumulative excess of expenditure over receipts*	10,914.15		12,857.75
Total	34,361.51		38,709.62

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

(₹ in crore)

Liabilities	As on 31 March 2014	As on 31 March 2015	
Internal Debt	22,099.33		24,657.64
Market Loans bearing interest	13,565.33	15,195.97	
Market Loans not bearing interest	-	-	
Loans from Life and General Insurance Corporation of India	185.92	137.65	
Loans from the NABARD	1,599.10	1,735.10	
Loans from National Co-operative Development Corporation	50.98	62.87	
Special securities issued to NSSF of the Central Government	5,772.09	6,675.64	
Compensation and other bonds	14.05	7.02	
Loans from other Institutions	911.86	843.39	
Loans and Advances from Central Government -	1,012.12		1,070.88
Non-Plan Loans	6.72	5.53	
Loans for State Plan Schemes	1,005.27	1,065.22	
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.	8,736.30		9,921.47
Deposits and Advances	1,808.98		2,312.81
Reserve Funds	226.79		228.48
Suspense and Miscellaneous Balances	269.02		297.46
Remittance Balances	203.97		215.88
Total	34,361.51		38,709.62

Appendix-1.5

(Reference: Paragraph 1.1.4; Page 5)

Gender Budgeting

1. Budgetary allocations to schemes to benefit women to the extent of 100 per cent allocation:-

(₹ in crore)

Sr. no	Name of the scheme	Year	Outlay under			Expenditure under	
			Centre Share	State Share	Total	Centre Share	State Share
1	Mukhyamantri Kanya Dan Yojana	2011-12	--	1.42	1.42	--	1.17
		2012-13	--	1.45	1.45	--	1.45
		2013-14	--	2.82	2.82	--	2.59
		2014-15	--	3.09	3.09	--	2.95
2	Awareness Campaign	2012-13	--	0.12	0.12	--	0.12
		2013-14	--	0.15	0.15	--	0.15
		2014-15	--	0.15	0.15	--	0.14
3	Widow Remarriage	2011-12	--	0.31	0.31	--	0.20
		2012-13	--	0.35	0.35	--	0.26
		2013-14	--	0.37	0.37	--	0.37
		2014-15	--	0.32	0.32	--	0.37
4	Women Commission	2011-12	--	0.49	0.49	--	0.62
		2012-13	--	0.72	0.72	--	0.72
		2013-14	--	0.69	0.69	--	0.65
		2014-15	--	0.86	0.86	--	0.86
5	Sabla Nutrition	2011-12	3.21	3.21	6.42	3.21	3.21
		2012-13	6.66	3.00	9.66	6.66	3.00
		2014-15	5.33	7.81	13.14	5.67	7.81
6	Sabla Non-Nutrition	2011-12	--	1.82	1.82	--	1.82
		2012-13	0.98	--	0.98	0.98	--
		2014-15	0.51	--	0.51	0.60	--
7	Indira Gandhi Matri Sahyog Yojana	2011-12	2.38	--	2.38	2.38	--
		2012-13	0.65	--	0.65	0.65	--
		2014-15	2.95	--	2.95	1.81	--
8	Kishori Shakti Yojana	2011-12	0.25	--	0.25	0.25	--
		2012-13	0.98	--	0.98	0.98	--
		2014-15	0.18	--	0.18	0.29	--
9	Financial assistance to victims of rape	2012-13	--	0.50	0.50	--	0.50
		2013-14	--	0.98	0.98	--	0.98
		2014-15	--	0.75	0.75	--	0.75
10	Scheme for providing alternative opportunities to women in moral danger	2012-13	--	1.00	1.00	--	1.00
11	State Home/Nari Sewa Sadan	2013-14	--	0.32	0.32	--	0.25
		2014-15	--	0.34	0.34	--	0.23
12	Mother Terrassa Ashahay Sambal Yojana	2013-14	--	5.98	5.98	--	5.73
		2014-15	--	5.19	5.19	--	5.27

Sr. no	Name of the scheme	Year	Outlay under			Expenditure under	
			Centre Share	State Share	Total	Centre Share	State Share
13	SABLA	2013-14	3.95	9.62	13.57	3.95	9.62
14	Vishesh Mahila Uthan Yojana	2013-14	--	0.75	0.75	--	0.15
		2014-15	--	0.75	0.75	--	0.68
15	Assistance to voluntary organisation	2014-15	--	2.86	2.86	--	2.68
16	Women Development Corporation	2014-15	--	1.00	1.00	--	1.00
17	Self-Employment to Women	2014-15	--	0.07	0.07	--	0.07
18	State Resource Centre for Women	2014-15	--	0.0001	0.0001	--	--
19	Beti Hai Anmol Yojna	2014-15	--	9.32	9.32	--	9.32
20	Beti Bachao Beti Padhao	2014-15	0.36	--	0.36	--	--
21	Mata Shabri Sashaktikaran Yojana	2013-14	--	0.66	0.66	--	0.66
		2014-15	--	0.66	0.66	--	0.66
	Total	2012-13	9.27	7.14	16.41	9.27	7.05
		2013-14	3.95	22.34	26.29	3.95	21.15
		2014-15	9.33	32.83	42.16	8.37	40.93

2. Partial budgetary allocation to schemes for the benefit to women

Sr. no	Name of the scheme	Year	Outlay under			Expenditure under	
			Centre Share	State Share	Total	Centre Share	State Share
1	Mother Terrassa Matri Ashahay Yojana	2012-13	--	4.24	4.24	--	4.24
		2013-14	--	--	--	--	--
2	Special Nutrition Programme	2012-13	29.66	29.40	59.06	29.66	29.40
		2013-14	29.92	32.40	62.32	29.92	29.92
		2014-15	28.39	32.40	60.79	29.15	32.40
3	Mata Shabri Sashaktikaran Yojana	2012-13	--	0.66	0.66	--	0.66
4	Integrated Child Development Scheme	2013-14	154.19	12.69	166.88	147.02	11.93
		2014-15	146.21	16.57	162.78	161.15	15.68
5	Bal/Balika Surksha Yojna	2014-15	--	0.06	0.06	--	0.06
6	Mukhyamantri Bal Uddhar Yojna	2014-15	--	5.87	5.87	--	5.37
7	Integrated Child Protection Scheme	2014-15	9.70	0.77	10.47	2.28	0.25
	Total	2012-13	29.66	34.30	63.96	29.66	34.30
		2013-14	184.11	45.09	229.20	176.94	41.85
		2014-15	184.30	55.67	239.97	192.58	53.76

Appendix-1.6

(Reference: Paragraph 1.2.2; Page 8)

Statement showing the funds transferred directly to the State Implementing Agencies by the GoI under Programme/Schemes during 2013-14 and 2014-15

(₹ in crore)

Direct transfer of Central Scheme Fund to implementing agencies in the State(Funds routed outside State Budget) (unaudited figures)			
Govt. of India Scheme	Implementing Agency	GoI releases	
		2014-15	2013-14
National Rural Employment Guarantee Act	Project Director, DRDAs	--	477.97
Total		--	477.97
Sarva Shiksha Abhiyan	H.P. Primary Education Society	--	114.53
Total		--	114.53
National Institute of Technology NIT DHE	NIIT Hamirpur	60.00	29.00
Total		60.00	29.00
Support to IITs	Indian Institute of Technology, Mandi	51.00	107.97
Total		51.00	107.97
Integrated Watershed Management Programme(IWMP)	Project Director DRDA	--	57.15
Total		--	57.15
Package for Special Category State	H.P. State Industrial Development Corporation	16.53	20.66
Total		16.53	20.66
Rural Housing IAY	Project Director DRDAs	--	42.27
Total		--	42.27
MPs Local Area Development	Deputy Commissioners	25.00	37.50
Total		25.00	37.50
Swaran Jayanti Gram Sawrojgar Yojna	Project Director DRDAs	--	5.49
Total		--	5.49
DRDA Administration	Project Director DRDAs	--	6.87
Total		--	6.87
Hospitals and Dispensaries (Under NRHM)	Society for the Development of Ayush Institutions in HP	--	160.77
	National Rural Health Mission(Centrally sponsored)	--	--
	National Rural Health Mission(Central Sector)	--	0.46
Total		--	161.23
Central Rural Sanitation Scheme	State Water and Sanitation Mission	--	30.49
Total		--	30.49
E-Governance	HPMC Process Automation	3.94	2.39
Total		3.94	2.39
National Aids Control Programme Including STD Control	HP State Aids Control Society	--	11.25
Total		--	11.25

Govt. of India Scheme	Implementing Agency	GoI releases	
		2014-15	2013-14
Support to State for Extension Reforms	State Agricultural Management and Extension Training Institute HP	--	9.39
Total		--	9.39
Scheme for Integrated Textile Park (SITP)	Himachal Textile Park Ltd.	11.63	--
Total		11.63	--
National Rural Drinking Water Programme	State Water and Sanitation Mission	--	130.81
Total		--	130.81
Industrial Infrastructure Upgradation Scheme IIUS DIPP	Baddi Infrastructure	3.91	--
	HP State Industrial Development Corporation	6.14	--
Total		10.05	--
Studies in Agricultural Economic Policy and Development	HP University Shimla	--	4.92
Total		--	4.92
Rashtriya Madhyamik Shiksha Abhiyan	HP State Primary Education Society	--	214.67
Total		--	214.67
Transport Subsidy Scheme	HP State Industrial Development Corporation Ltd.	16.24	--
Total		16.24	--
National Initiative for excellence in humanities and Social Sciences including Assistance to Indian council of Historical Research New Delhi and IAS Shimla	Indian Institute of Advance Study	10.69	--
Total		10.69	--
OFF GRID DRPS	Himachal Pradesh Energy Development Agency	16.37	--
	The Sukhjit Agro Industries	0.50	--
Total		16.87	--
Others	--	56.60	206.74
Total		56.60	206.74
Grand Total		278.55	1,671.30

Source: Finance Accounts

Appendix-1.7

(Reference: Paragraph 1.8.2.2; Page 25)

Status of PPP Projects of different departments in Himachal Pradesh

Sr. No.	Name of the Project	Estimated Project Cost (₹ in crore)
Projects – Awarded, Completed and Under Operation		
Transport Department		
1.	Kangra Bus Stand	9.50
2.	ISBT, Shimla	15
Tourism & Civil Aviation Department		
3.	Ropeway-cum-Ski Centre, Solang Nallah	15
Health Department/NRHM		
4.	Emergency Medical Transport Service in HP	100
5.	Mobile Diagnostic Units in HP	5
6.	Haemodialysis Units in HP	5
7.	Operation and Maintenance of JSSK Ambulances	5
Projects – Awarded and Under Implementation		
Transport Department		
8.	McLeodganj Bus Stand	5
Tourism and Civil Aviation Department		
9.	Shiwalik to Jakhoo Ropeway	12
Urban Development Department		
10.	Parking Complex, Sanjauli	25
11.	Parking Complex, Chhotta Shimla	15
12.	Parking Complex, Lift	45
13.	Parking Complex, Vikasnagar	10
14.	Parking Complex, Palampur	10
15.	Parking Complex, Bilaspur	10
Revenue Department		
16.	Parking Complex, Mandi	75

Source: HP Infrastructure Development Board

Appendix 1.8

(Reference: Paragraph 1.8.3.2; Pages 27)

Detail of outstanding loans and advances from various entities/institutions as on 31.03.2015

Sr. No.	Head of Account	Year from which recoveries are not affected	Department	Amount outstanding as on 31.03.2015 (in ₹)
1	6202-01-201-01-Elementary Education	2001-02	Director, Education	9,68,718
2	6215-01-190-Loans to Municipalities	2010-11	Director, Urban Development	61,520
3	6216-80-201-01-Loans to HP Housing	2009-10	Director, Housing	1,16,00,496
4	6217-01-800-01-Loans for Improvement Trust	2001-02	Director, Urban Development	1,42,984
5	6217-60-800-01-Interest free loans	2008-09		2,00,00,000
6	6217-03-191-01-Loans to Local Bodies	1995-96		3,54,657
7	6217-01-191-01-Loans to Corporation	1998-99		53,43,924
8	6225-02-796-01- Tribal Area Sub Plan	1994-95	Director, Social Justice and Employment	1,86,955
9	6245-01-796-01- Tribal Area Sub Plan	2003-04	Revenue	55,294
10	6401-00-190-03-Loans to HP Agro-Industries Packaging Ltd.	2007-08	Director, Horticulture	3,84,58,277
11	6401-00-800-02-Loans to HP Krishi Vishava Vidyalaya.	1992-93	Director, Agriculture	5,61,65,405
12	6425-00-108-01-Purchase of Vehicles	2004-05	Registrar, Cooperative Societies	26,284
13	6425-00-108-03-Machinery and Equipment	2004-05		33,297
14	6425-00-108-04-Loans to Housing Cooperatives	1995-96		13,79,983
15	6425-00-108-06-Loans to Fishermen's Cooperatives	1987-88		6,85,757
16	6425-00-108-07-Loans to Industrial cooperatives	1987-88		60,93,356
17	6425-00-108-08-Loans to consumer's cooperatives	1995-96		16,91,437
18	6408-01-101-01-Procurement and Supply	2005-06	Director, Food & Civil Supplies	6,12,300
19	6403-00-103-01-Poultry Development	2005-06	Director, Animal Husbandry	15,882
20	6408-01-190-01-Loans to consumer Cooperatives	2004-05	Director, Food & Civil Supplies	22,32,523
21	6408-02-190-01-HP Agro-Industries	2004-05		7,28,348
22	6408-01-796-01-Tribal Area Sub Plan	2003-04		14,89,530
23	6515-00-102-01-Community Development	2008-09	Director, Panchayati Raj	1,07,932
24	6801-00-800-01-Loans to Electricity Board for General purposes	2000-01	MPP & Power	64,30,55,132
25	6851-00-200-01-Interest free Loans to Enterprises	2007-08	Director, Industries	61,64,372
26	7465-00- 101-01-General Financial Institutions	1987-88	Financial Corporation	10,00,000
Total				79,86,54,363

Source: Accountant General (A&E) and Finance Accounts

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 46)

Statement of various grants/ appropriations where excess expenditure was more than ₹ one crore each and 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 (more than 20 per cent)
Revenue-Voted						
1.	06	Excise and Taxation	48.54	50.11	1.57	-
2.	11	Agriculture	245.92	256.80	10.88	-
3.	12	Horticulture	183.93	188.03	4.10	-
4.	13	Irrigation, Water Supply and Sanitation	1,699.84	2,173.90	474.06	28
5.	23	Power Development	392.15	393.41	1.26	-
Revenue-Charged						
6.	29	Finance	2,750.00	2,849.14	99.14	-
Capital-Voted						
7.	18	Industries, Minerals, Supplies and Information Technology	48.94	51.34	2.40	-
8.	23	Power Development	422.95	447.76	24.81	-
Capital-Charged						
9.	29	Finance	7,292.98	8,259.81	966.83	-
Total			13,085.25	14,670.30	1,585.05	

Appendix-2.2

(Reference: Paragraph 2.3.1.1; Page 46)

Excess over provisions relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2009-10	19 Grants 1 Appropriation	1,2,4,5,6,7,8,10,13,14,16, 19,23,25,26,27,28,29 and 32 10	887.80	Audit comments sent to Finance Department/ Himachal Pradesh Vidhan Sabha. Reports are yet to be discussed/regularised by PAC.
2010-11	19 Grants 2 Appropriations	1,4,5,7,9,10,11,12,13,14, 16,18,23,26,27,29,30,31 and 32 2 and 10	2237.64	
2011-12	6 Grants 1 Appropriation	9,10,13,15,21 and 23 29	752.51	<i>Suo-motu</i> replies from the Finance Department on regularisation of excess expenditure/savings over budget provisions are still awaited. Therefore, the Reports are yet to be discussed/regularised by PAC.
2012-13	11 Grants 3 Appropriations	1,2,3,10,11,13,14,18,19, 21 and 23 2,3 and 29	703.08	
2013-14	10 Grants 3 Appropriations	2,3,4,5,10,13,16,17,21 and 28 2,7 and 9	474.86	
Total			5055.89	

Appendix-2.3

(Reference: Paragraph 2.3.1.1; Page 46)

Excess over provision during 2014-15 requiring regularisation

(in ₹)

Sr. No.	Number and title of Grant/ Appropriation	Total Grant	Expenditure	Excess
Revenue-Voted				
1.	02-Governor and Council of Ministers	10,47,28,000	10,60,19,255	12,91,255
2.	06-Excise and Taxation	48,54,07,550	50,10,67,030	1,56,59,480
3.	11-Agriculture	2,45,92,01,000	2,56,79,60,570	10,87,59,570
4.	12-Horticulture	1,83,92,88,383	188,03,27,073	4,10,38,690
5.	13-Irrigation, Water Supply and Sanitation	16,99,83,56,000	21,73,90,19,337	4,74,06,63,337
6.	23-Power Development	3,92,15,48,812	3,93,40,90,790	1,25,41,978
Revenue-Charged				
7.	01-Vidhan Sabha	43,41,000	43,87,530	46,530
8.	10-Public Works-Roads, Bridges and Buildings	10,13,000	10,13,092	92
9.	19-Social Justice and Empowerment	-	1,00,000	1,00,000
10.	29-Finance	27,50,00,08,000	28,49,14,12,553	99,14,04,553
11.	31-Tribal Development	-	1,20,552	1,20,552
Capital-Voted				
12.	01-Vidhan Sabha	1,72,03,000	1,73,83,000	1,80,000
13.	18-Industries, Minerals, Supplies and Information Technology	48,93,97,000	51,33,87,094	2,39,90,094
14.	19-Social Justice and Empowerment	10,48,00,000	10,95,30,313	47,30,313
15.	23-Power Development	4,22,95,00,000	4,47,75,99,000	24,80,99,000
Capital-Charged				
16.	29-Finance	72,92,98,41,000	82,59,81,34,014	9,66,82,93,014
Total		1,31,08,46,32,745	1,46,94,15,51,203	15,85,69,18,458 or say ₹ 1,585.69 crore

Appendix-2.4

(Reference: Paragraph 2.3.1.3; Page 47)

Expenditure incurred without provision during 2014-15

(₹ in crore)

Sr. No.	Number and name of Grants/Appropriations	Amount of Expenditure without provision
04-General Administration		
1.	2075/00/101/01 (Payment of Compensation to Jagirdars)	0.06
05-Land Revenue and District Administration		
2.	2030/02/101/01 (Central Store Nasik)	1.66
3.	2245/80/102/02 (Expenditure on Capacity Construction under 13 th Finance Commission)	4.00
4.	2506/00/102/01 (Headquarters Establishment)	0.01
09-Health and Family Welfare		
5.	2059/01/053/50 (Maintenance of IGMC's Buildings under TFC)	0.35
10-Public Works – Roads, Bridges and Buildings		
6.	2059/80/053/01 (Work Charged Establishment)	0.04
7.	3054/03/103/01 (Work Charged Establishment – Machinery and Equipment)	0.20
8.	3054/03/103/03 (Work Charged Establishment – Road Works)	0.03
13-Irrigation, Water Supply and Sanitation		
9.	4215/01/102/08 (Hand Pumps)	0.46
14-Animal Husbandry, Dairy Development and Fisheries		
10.	2216/05/053/03 (Other Maintenance Expenditure Fisheries Department)	0.03
15-Planning and Backward Area Sub-Plan		
11.	3451/00/101/03 (Establishment of Regional and District Planning)	0.02
19-Social Justice and Empowerment		
12.	2225/01/001/01 (Directorate)	0.01
29-Finance		
13.	7610/00/202/01 (Loans to Government Servants for purchase of motor cars)	0.02
31-Tribal Development		
14.	2215/01/796/04, 05 and 06 (Stock, Stock Manufacture and Miscellaneous Public Works Advances)	1.86
15.	2251/00/796/03 (Expenditure on Infrastructure Facilities)	3.80
16.	2401/00/796/44 and 45 (Integrated Scheme of Oil, Seed, Pulses, Palm Oil and Maize and National Mission for Sustainable Agriculture)	0.47
17.	2702/80/796/08, 09 and 10 (Stock, Stock Manufacture and Miscellaneous Public Works Advances)	6.55
32-Scheduled Caste Sub-Plan		
18.	2210/05/789/02 (Upgradation of Government Medical Colleges)	1.97
19.	2801/80/789/01 (Assistance to Electricity Board)	12.59
20.	4215/01/789/03 and 05 (Hand Pumps and Expenditure on Accelerated Rural Water Supply Programmes)	1.67
Total		35.80

Source: Appropriation Accounts

Appendix-2.5

(Reference: Paragraph 2.3.1.4; Page 47)

Cases where supplementary provisions proved unnecessary

(₹ in thousand)

Sr. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue- Voted					
1.	03-Administration of Justice	117,79,31	114,76,72	3,02,59	1,48,99
2.	04-General Administration	133,87,12	133,61,47	25,65	9,80,76
3.	05-Land Revenue and District Administration	470,58,59	457,05,67	13,52,92	22,67,84
4.	08-Education	3908,46,62	3700,75,16	207,71,46	177,65,56
5.	09-Health and Family Welfare	1120,15,06	1095,46,80	2,46,826	127,20,59
Capital- Voted					
6.	09-Health and Family Welfare	45,00,00	43,71,25	1,28,75	5,15,00
Total		5795,86,70	5545,37,07	250,49,63	343,98,74 or say ₹ 343.99 crore

Appendix-2.6

(Reference: Paragraph 2.3.1.4; Page 47)

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.	06	Excise and Taxation	44.33	4.21	48.54	50.11	1.57
2.	11	Agriculture	244.90	1.02	245.92	256.80	10.88
3.	12	Horticulture	140.74	43.19	183.93	188.03	4.10
4.	23	Power Development	337.04	55.12	392.16	393.41	1.25
Capital- Voted							
5.	18	Industries, Minerals, Supplies and Information Technology	15.12	33.82	48.94	51.34	2.40
6.	23	Power Development	375.33	47.62	422.95	447.76	24.81
Capital-Charged							
7.	29	Finance	1,510.96	5,782.02	7,292.98	8,259.81	966.83
Total			2,668.42	5,967.00	8,635.42	9,647.26	1,011.84

Appendix-2.7

(Reference: Paragraph 2.3.2; Page 47)

Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	2.	3.	4.	5.	6.
1.	5	Land Revenue and District Administration	2029-00-103-02 (NP)	(-) 15.16	1.07
2.			2030-02-101-01 (NP)	(-) 1.07	1.66
3.			2053-00-093-01 (NP)	(-) 12.62	2.22
4.			2245-80-102-02 (NP)	(-) 4.00	4.00
5.			2506-00-102-02 (NP)	0.01	(-) 1.05
6.	10	Public Works-Roads, Bridges and Buildings	2059-80-053-04 (NP)	(-) 10.38	1.63
7.			2059-00-053-06 (NP)	2.19	(-) 12.33
8.			3054-03-103-05 (NP)	(-) 2.53	(-) 1.23
9.			3054-03-103-10 (NP)	(-) 30.03	(-) 1.63
10.			3054-03-103-11 (NP)	(-) 9.91	(-) 37.84
11.			3054-03-103-14 (NP)	(-) 9.99	(-) 2.02
12.			3054-04-105-02 (NP)	(-) 21.50	6.66
13.			3054-04-105-06(NP)	(-) 49.85	(-) 40.00
14.			3054-04-105-07 (NP)	(-) 49.85	(-) 2.93
15.			3054-80-001-01 (NP)	(-) 8.94	(-) 1.32
16.			5054-04-337-02	5.00	(-) 2.10
17.	11	Agriculture	2401-00-001-02 (NP)	(-) 2.98	1.53
18.			2415-01-004-02	16.34	9.14
19.	12	Horticulture	2401-00-119-53	(-) 1.77	(-) 1.09
20.			2401-00-119-56	7.74	7.26
21.	13	Irrigation, Water Supply and Sanitation	2215-01-001-02(NP)	(-) 25.14	8.19
22.			2215-01-101-02(NP)	9.95	1.07
23.			2215-01-101-04(NP)	(-) 2.72	5.77
24.			2215-01-102-03(NP)	8.97	2.18
25.			2215-01-102-12(NP)	(-) 15.63	77.98
26.			2702-80-001-01(NP)	(-) 35.51	4.80
27.			2702-80-001-02(NP)	(-) 24.42	30.08
28.			2702-80-001-06(NP)	(-) 3.34	7.32
29.	14	Animal Husbandry, Dairy Development and Fisheries	2403-00-101-01 (NP)	(-) 7.23	(-) 1.35
30.	29	Finance	2049-01-101-66 (NP)	18.76	3.34
31.			2049-01-101-67 (NP)	28.50	3.34
32.			2049-01-101-71 (NP)	6.72	3.34
33.			2049-01-122-01 (NP)	15.85	7.23
34.			2049-01-200-08(NP)	9.99	4.80
35.			2049-03-104-01(NP)	(-) 41.80	118.40
36.			2071-01-101-03 (NP)	(-) 115.00	186.71
37.			2071-01-102-02 (NP)	(-) 57.00	(-) 109.95
38.			2071-01-105-02 (NP)	(-) 114.22	11.28
39.			2071-01-111-01 (NP)	4.32	(-) 1.24

1.	2.	3.	4.	5.	6.
40.			2071-01-115-01 (NP)	(-) 34.52	(-) 55.62
41.			2071-01-117-01 (NP)	18.14	(-) 45.27
42.			6003-00-110-01 (NP)	35.48	595.58
43.	31	Tribal Development	2215-01-796-09 (NP)	(-) 4.83	1.20
44.			3054-04-796-03 (NP)	(-) 3.62	6.20
45.			3054-04-796-04 (NP)	(-) 3.59	3.72
46.			4215-01-796-14	5.77	(-) 4.15
47.			4215-01-796-14	5.77	(-) 4.25
48.			5054-03-796-02	(-) 7.92	(-) 3.44
49.	32	Scheduled Caste Sub-Plan	2210-05-789-02	1.97	(-) 1.34
50.			2210-05-789-02	(-) 1.97	1.97
51.			2801-80-789-01	(-) 12.59	12.59
52.			4215-01-789-08	29.31	(-) 2.26
53.			4711-01-789-10	10.51	3.32
54.			5054-03-789-02	(-)7.12	(-) 2.32

Appendix-2.8

(Reference: Paragraph 2.3.3; Page 48)

Rush of expenditure

(₹ in crore)

Sr. No.	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total expenditure during 2014-15	Percentage of total expenditure incurred during	
						Jan-March 2015	March 2015
1.	05-Land Revenue and District Administration	2029-00-103-03	15.23	15.23	15.34	99	99
2.	10-Public Works, Roads, Bridges and Buildings	4059-01-051-12	10.60	10.60	10.92	97	97
3.	10- Public Works, Roads, Bridges and Buildings	4216-01-106-01	11.05	11.05	16.52	67	67
4.	10- Public Works, Roads, Bridges and Buildings	5054-03-337-04	17.89	17.89	33.43	54	54
5.	10- Public Works, Roads, Bridges and Buildings	5054-03-337-06	105.59	105.59	205.59	51	51
6.	10- Public Works, Roads, Bridges and Buildings	5054-04-337-02 (Charged)	16.08	16.08	21.49	75	75
7.	12-Horticulture	2401-00-119-56	27.50	27.50	36.03	76	76
8.	13-Irrigation, Water Supply and Sanitation	2215-01-102-12	227.34	187.65	313.26	73	60
9.	13-Irrigation, Water Supply and Sanitation	4701-20-800-02	12.47	12.47	12.47	100	100
10.	13-Irrigation, Water Supply and Sanitation	4701-21-800-01	10.34	10.34	10.44	99	99
11.	13-Irrigation, Water Supply and Sanitation	4702-00-101-06	21.68	21.68	33.60	65	65
12.	13-Irrigation, Water Supply and Sanitation	4705-00-313-01	15.29	15.29	18.74	82	82
13.	14-Animal Husbandry, Dairy Development and Fisheries	2403-00-800-01	11.50	11.50	18.80	61	61
14.	23-Power Development	2801-80-101-07	330.00	330.00	330.00	100	100
15.	23-Power Development	4801-01-190-07	17.93	17.93	17.93	100	100
16.	23-Power Development	6801-00-190-02	66.01	66.01	66.01	100	100
17.	27-Labour Employment and Training	4202-02-105-01	10.30	10.30	12.30	84	84
18.	27-Labour Employment and Training	4201-02-105-03	14.33	14.33	19.00	75	75
19.	29-Finance	6003-00-108-02 (Charged)	32.39	32.39	32.39	100	100
20.	31-Tribal Development	3054-04-796-05	43.30	43.30	49.62	87	87
21.	32-Scheduled Caste Sub Plan	2225-01-789-10	11.65	11.65	11.65	100	100
22.	32-Scheduled Caste Sub Plan	4215-01-789-08	30.23	30.23	55.71	54	54
23.	32-Scheduled Caste Sub Plan	4702-00-789-06	12.11	12.11	18.33	66	66

Source: Information compiled by Accountant General (A&E)

Appendix-2.9

(Reference: Paragraph 2.3.4; Page 48)

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.	03	Administration of Justice	119.28	4.52	
2.	04	General Administration	143.68	10.06	
3.	05	Land Revenue and District Administration	493.26	36.21	
4.	07	Police and Allied Organisations	799.90	9.14	
5.	08	Education	4,086.12	385.37	
6.	09	Health and Family Welfare	1,247.36	151.89	
7.	10	Public Works-Road, Bridge and Buildings	2,445.98	6.03	
8.	14	Animal Husbandry, Dairy Development and Fisheries	259.15	6.72	
9.	15	Planning and Backward Area Sub-Plan	58.45	11.61	
10.	16	Forest and Wildlife	391.16	3.39	
11.	18	Industries, Minerals Supplies and Information Technology	72.68	5.20	
12.	19	Social Justice and Empowerment	501.11	1.06	
13.	20	Rural Development	948.43	109.86	
14.	21	Co-operation	34.93	5.26	
15.	22	Food and Civil Supplies	241.54	28.04	
16.	24	Printing and Stationery	24.23	1.45	
17.	25	Road and Water Transport	176.82	1.41	
18.	27	Labour Employment and Training	187.64	61.81	33
19.	28	Urban Development, Town and Country Planning and Housing	193.56	5.58	
20.	29	Finance	3,546.79	581.48	
21.	30	Miscellaneous General Services	72.62	4.80	
22.	31	Tribal Development	758.82	5.95	
23.	32	Scheduled Caste Sub-Plan	692.60	17.15	
Capital-Voted					
24.	04	General Administration	2.00	2.00	100
25.	09	Health and Family Welfare	50.15	6.44	
26.	10	Public Works-Roads, Bridges and Buildings	623.73	11.83	
27.	13	Irrigation, Water Supply and Sanitation	531.72	8.96	
28.	29	Finance	11.02	5.49	50
29.	31	Tribal Development	199.81	7.17	
30.	32	Scheduled Caste Sub-Plan	662.47	9.27	

Appendix-2.10

(Reference: Paragraph 2.3.4.2; Page 49)

Statement showing substantial surrenders made during the year 2014-15

(₹ in lakh)

Sr. No.	Grant No.	Head of Account	Total Provision (₹ in lakh)	Amount of surrender (₹ 10 lakh and above)	Percentage of surrender with respect to total provision
1.	03	2014-00-105-04	485.00	416.40	86
2.	04	3425-60-001-02	143.00	125.48	88
3.	04	4235-02-800-03	200.00	200.00	100
4.	08	2059-01-053-70	898.00	454.18	51
5.	08	2202-01-102-01	130.00	130.00	100
6.	08	2202-01-102-02	140.00	140.00	100
7.	08	2202-01-102-03	17.00	17.00	100
8.	08	2202-02-109-05	855.00	526.00	62
9.	08	2202-02-109-06	2,937.10	2,085.77	71
10.	08	2202-02-110-01	100.00	100.00	100
11.	08	2202-04-103-05	33.00	33.00	100
12.	08	2225-03-277-06	329.00	329.00	100
13.	09	2210-06-101-05	112.88	104.76	93
14.	09	4210-03-101-01	796.00	471.60	59
15.	10	3054-04-105-03	4,161.51	4,161.51	100
16.	10	3054-04-105-05	688.78	594.66	86
17.	12	4401-00-119-04	100.00	70.00	70
18.	13	4711-01-800-16	72.81	72.81	100
19.	15	5475-00-800-05	53.00	53.00	100
20.	20	2515-00-101-09	2,544.00	1,720.00	68
21.	25	5055-00-050-03	75.00	67.50	90
22.	27	2230-03-003-09	9,900.00	5,982.92	60
23.	28	2217-80-191-04	25.00	25.00	100
24.	28	2217-80-192-10	148.54	106.56	72
25.	29	7610-00-800-04	500.00	434.86	87
26.	30	2204-00-001-02	118.50	118.50	100
27.	31	2401-00-796-45	38.20	38.20	100
28.	31	2851-00-796-01	47.93	47.93	100
29.	32	2216-03-789-02	795.00	452.80	57
30.	32	2501-06-789-02	428.00	413.97	97
31.	32	2501-06-789-03	122.00	122.00	100
32.	32	2801-80-789-01	1,259.00	1,259.00	100
33.	32	2852-00-789-01	377.00	377.00	100
34.	32	3054-04-789-01	500.00	252.69	51
Total			29,130.25 or say ₹ 291.30 crore	21,504.10 or say ₹ 215.04 crore	

Appendix-2.11

(Reference: Paragraph 2.3.4.2; Page 49)

Statement showing cent *per cent* surrenders during the year

(₹ in lakh)

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender
1.	2.	3.	4.
1.	04-General Administration	War Memorial Museum at Dharamshala (4235-02-800-03)	200.00
The entire provision was surrendered due to non-completion of codal formalities.			
2.	08-Education	Non-Government Primary School (2202-01-102-01)	130.00
The entire provision was surrendered due to non-completion of codal formalities.			
3.	08-Education	Non-Government Middle School (2202-01-102-02)	140.00
The entire provision was surrendered due to non-completion of codal formalities.			
4.	08-Education	Reimbursement of Fee of Weaker Section Students in Private Schools (2202-01-102-03)	17.00
The entire provision was surrendered due to non-completion of codal formalities.			
5.	08-Education	Non-Government Secondary Schools (2202-02-110-01)	100.00
The entire amount was surrendered due to non-completion of codal formalities.			
6.	08-Education	Sakshar Bharat Yojna (2202-04-103-05)	33.00
The entire provision was surrendered due to non-completion of codal formalities.			
7.	08-Education	Scholarships to Minority Community Students-Centrally Sponsored Scheme (2225-03-277-06)	329.00
The entire provision was surrendered due to nil expenditure on scholarship.			
8.	10-Public Works-Roads, Bridges and Buildings	Expenditure on Maintenance of Roads under Thirteenth Finance Commission Award (3054-04-105-03)	4,161.51
The entire provision was surrendered due to non-completion of codal formalities.			
9.	13-Irrigation, Water Supply and Sanitation	Channelisation of Palchan to Aut in District Kullu (4711-01-800-16)	72.81
The entire provision was surrendered due to non-execution of work.			
10.	15-Planning and Backward Area Sub-Plan	Construction of Government Accommodation to Staff (5475-00-800-05)	53.00
The entire provision was surrendered due to nil expenditure on construction of buildings.			
11.	28-Urban Development, Town and Country Planning and Housing	Swaran Jayanti Shahri Rojgar Yojna- Centrally Sponsored Scheme (2217-80-191-04)	25.00
The entire provision was surrendered due to non-receipt of central assistance.			

Sr. No.	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender
12.	30-Miscellaneous General Services	Expenditure under Panchayat Yuva Krida Aur Khel Abhiyan (2204-00-001-02)	118.50
The entire provision was surrendered due to non-release of funds from Central Government as centre share.			
13.	31-Tribal Development	National Mission for Sustainable Agriculture (2401-00-796-45)	38.20
The entire provision was surrendered due to less release of subsidy under national mission for sustainable agriculture.			
14.	31-Tribal Development	Expenditure on Industrial Scheme (2851-00-796-01)	47.93
The entire provision was surrendered due to nil purchase of articles.			
15.	32-Scheduled Caste Sub-Plan	National Rural Livelihood Mission (2501-06-789-03)	122.00
The entire provision was surrendered due to non-receipt of central share.			
16.	32-Scheduled Caste Sub-Plan	Assistance to Electricity Board (2801-80-789-01)	1,259.00
The entire provision was surrendered due to conversion of this amount into equity.			
17.	32-Scheduled Caste Sub-Plan	Expenditure on creation of State Art Industries (2852-00-789-01)	377.00
The entire provision was surrendered due to shifting of this amount to capital section for creation of state of art industrial areas.			
Total			7,223.95 or say ₹ 72.23 crore

Appendix-2.12

(Reference: Paragraph 2.3.4.2; Page 49)

Statement showing surrender of funds in excess of ₹ 10 crore on 31 March 2015

(₹ in crore)

Sr. No.	Grant No.	Major Head	Total provision	Amount of surrender	Percentage of total provision
1.	05	2245-Relief on account of Natural Calamities	175.82	55.15	31
2.	08	2202-General Education	4,068.84	376.93	09
3.	09	2210-Medical and Public Health	976.16	95.48	10
4.	09	2211-Family Welfare	267.87	56.92	21
5.	10	2059-Public Works	485.17	28.47	06
6.	10	3054-Roads and Bridges	1,949.54	232.34	12
7.	13	2702-Minor Irrigation	512.11	49.78	10
8.	20	2505-Rural Employment	402.26	20.17	5
9.	20	2515-Other Rural Development Programmes	489.99	77.54	16
10.	22	2408-Food Storage and Warehousing	227.48	24.34	11
11.	23	6801-Loans for Power Projects	227.51	55.72	24
12.	27	2230-Labour and Employment	149.90	61.58	41
13.	29	2049-Interest Payments	2,750.00	59.54	02
14.	29	2071-Pensions and other Retirement Benefits	3,496.08	428.49	12
15.	31	3054-Roads and Bridges	157.34	13.70	09
16.	32	2801-Power	12.59	12.59	100
Total			16,348.66	1,648.74	

Appendix-2.13

(Reference: Paragraph 2.3.6; Page 51)

Parking of funds outside Government account

(₹ in lakh)

Sr. No.	Department/ Office	Amount drawn	Purpose	Year of drawal	Unutilised amount	Name of the Bank where the funds had been kept	Reasons furnished by the departments
Women and Child Development Department							
1.	Director, Women and Child Development, Shimla	61.32	Purchase of utensils	2007-08	61.32	SBI, Kasumpti, Shimla	The amount could not be utilised due to non-completion of supply order by the supplier in the first instance and thereafter non-finalisation of Rate contract.
2.		37.67	Pre-School kit	2012-13	37.67	SBOP, Shimla East	This is the balance amount due to procurement of kit on lower rate.
3.		14.56	Water Storage Tank	2013-14	14.56	SBOP, Shimla East	The amount could not be utilised due to incomplete issuance of Supply Order by DPO, Kangra and Chamba.
Rural Development Department							
4.	BDO, Kullu	1.12	Incentive grant to Mahila Mandals	2013-14	1.12	PNB, Kullu	The amount could not be utilised due to non-finalisation of the incentive list of Mahila Mandals.
5.	BDO, Kalpa at Reckong Peo	3.04	Mahila Mandal Protsahan Yojna under Total Sanitation Campaign (Now Nirmal Bharat Abhiyan)	2012-13 and 2013-14	3.04	Himachal Grameen Bank, Reckong Peo and SBI, Reckong Peo	The amount could not be utilised due to non-receipt of required number of eligible claims from Mahila Mandals for selection to Mahila Mandal Protsahan Yojna.
Total		117.71			117.71		

Appendix-2.14

(Reference: Paragraph 2.4; Page 51)

(i) Year-wise details of AC and DC bills for 2010-15

(₹ in crore)

Year	AC bill		DC bill		DC bills as percentage of AC bills	Outstanding AC bills	
	Number	Amount	Number	Amount		Number	Amount
2010-11	22	3.77	2	0.0023	9	20	3.77
2011-12	9	3.49	-	-	-	9	3.49
2012-13	30	15.39	-	-	-	30	15.39
2013-14	23	5.53	-	-	-	23	5.53
2014-15	68	19.60	32	1.83	47	36	17.77
Total	152	47.78	34	1.83		118	45.95

(ii) Department-wise status of pendency in submission of DC bills against AC bills

(in ₹)

Sr. No.	Department	Number of AC bills	Amount
1.	Ayurveda	65	19,73,05,265
2.	Health and Family Welfare	38	25,89,71,669
3.	Labour and Employment	4	11,500
4.	Health Safety and Regulation	4	20,200
5.	Language and Culture	1	18,20,000
6.	Youth Services and Sports	1	12,00,000
7.	Atal Bihari Vajpayee Institute of Mountaineering and Allied Sports Services, Manali	1	29,000
8.	Land Records	1	51,040
9.	Food, Civil Supplies and Consumer Affairs	1	50,000
10.	Secretariat Administration	1	26,000
11.	Women and Child Development	1	20,000
	Total	118	45,95,04,674 or say ₹ 45.95 crore

Source: Data compiled by audit from the information supplied by the departments

Appendix-2.15

(Reference: Paragraph 2.5; Page 52)

Statement showing unspent balances in PDAs as on 31 March 2015

(in ₹)

Sr. No.	Major Head/ Minor Head	Name of Head	Treasury/DDO's Name	Unspent balances
1.	2.	3.	4.	5.
1	8229/110	Electricity Development Fund	NJPC,CTO (02)	217,74,77,720
2	8443/106	Personal Deposit	HP High Court, Shimla (52)	37,27,103
3	8443/106	Personal Deposit	IGMC, Shimla (53)	14,55,800
4	8443/106	Personal Deposit	IG Youth & Sports Complex (54)	20,14,475
5	8443/110	Deposits of Police Funds	SP (Wireless),Capital Shimla (18)	39,79,182
6	8443/110	Deposits of Police Funds	PTS, Junga (14)	30,61,024
7	8443/110	Deposits of Police Funds	DIG(P) Training, Daroh (12)	6,44,541
8	8443/110	Deposits of Police Funds	SP, Chamba (09)	19,08,380.93
9	8443/110	Deposits of Police Funds	SP, Una (07)	1,63,64,260
10	8443/110	Deposits of Police Funds	SP, Mandi (01)	44,73,941
11	8443/110	Deposits of Police Funds	SP, Nahan (03)	59,61,505
12	8443/110	Deposits of Police Funds	SP, Hamirpur (04)	42,07,217
13	8443/110	Deposits of Police Funds	SP, Kullu (05)	13,80,625
14	8443/110	Deposits of Police Funds	SP, Solan (08)	45,91,205
15	8443/110	Deposits of Police Funds	SP, Kangra at D/Shala (10)	79,21,595
16	8443/110	Deposits of Police Funds	SP, Shimla (13)	56,34,964
17	8443/110	Deposits of Police Funds	SP, Keylong (15)	17,20,680
18	8443/110	Deposits of Police Funds	SP, Bilaspur (16)	73,44,997
19	8443/110	Deposits of Police Funds	SP, Kinnaur (17)	30,43,540
20	8448/102	Municipal Funds	MC, Shimla (42)	5,39,021
21	8448/102	Municipal Funds	NP, Santokhgarh (23)	5,506.17
22	8448/102	Municipal Funds	NAC, Chuwari (26)	55,158
23	8448/102	Municipal Funds	NAC, Sujanpur (13)	6,320
24	8448/102	Municipal Funds	MC, Hamirpur (14)	8,33,275
25	8448/102	Municipal Funds	MC, Bhota	29
26	8448/102	Municipal Funds	MC, Mandi (01)	7,17,174.71
27	8448/102	Municipal Funds	MC, Sunder Nagar (02)	7,366.24
28	8448/102	Municipal Funds	MC, Kalpa (46)	83,960
29	8448/102	Municipal Funds	MC, Keylong (48)	15,524
30	8448/109	Panchayat Bodies Fund	PS, Balh at Ner Chowk (74)	4,24,40,000
31	8448/109	Panchayat Bodies Fund	PS, PooH (70)	3,08,950
32	8448/109	Panchayat Bodies Fund	PS, Nichar (71)	3,22,305
33	8448/109	Panchayat Bodies Fund	PS, Bhawarna (39)	3,99,94,323
34	8448/109	Panchayat Bodies Fund	Zila Parishad D/Shala (66)	7,716
35	8448/109	Panchayat Bodies Fund	PS Ani (64)	1,00,17,818
36	8448/109	Panchayat Bodies Fund	PS, Una (26)	3,03,76,623
37	8448/109	Panchayat Bodies Fund	PS, Gagret (27)	1,26,37,211
38	8448/109	Panchayat Bodies Fund	PS, Bangana (28)	1,23,78,412
39	8448/109	Panchayat Bodies Fund	PS, Amb (29)	1,63,55,095
40	8448/109	Panchayat Bodies Fund	PS, Kangra (30)	1,18,51,548
41	8448/109	Panchayat Bodies Fund	PS, Nagrota Bagwan (31)	1,73,70,676
42	8448/109	Panchayat Bodies Fund	PS, Rait (32)	3,02,45,474
43	8448/109	Panchayat Bodies Fund	PS, Nurpur (33)	51,08,095
44	8448/109	Panchayat Bodies Fund	PS, Indora (34)	2,81,01,424
45	8448/109	Panchayat Bodies Fund	PS, Pragpur (36)	4,78,60,031

1.	2.	3.	4.	5.
46	8448/109	Panchayat Bodies Fund	PS Nagrota Surian (37)	1,28,05,427
47	8448/109	Panchayat Bodies Fund	PS, Panchrukhi (38)	1,20,58,244
48	8448/109	Panchayat Bodies Fund	PS, Baijnath (40)	2,00,00,000
49	8448/109	Panchayat Bodies Fund	PS, Lambagaon (41)	1,52,59,031
50	8448/109	Panchayat Bodies Fund	PS, Bhattiyat (55)	2,56,17,385
51	8448/109	Panchayat Bodies Fund	PS, Salooni (56)	2,47,58,408.29
52	8448/109	Panchayat Bodies Fund	PS, Bilaspur (57)	2,28,43,596
53	8448/109	Panchayat Bodies Fund	PS, Jhanduta (58)	1,57,25,863
54	8448/109	Panchayat Bodies Fund	PS, Ghumarwin (59)	2,64,25,000
55	8448/109	Panchayat Bodies Fund	PS, Keylong (60)	1,18,04,024
56	8448/109	Panchayat Bodies Fund	PS, Kullu (61)	4,71,38,078
57	8448/109	Panchayat Bodies Fund	PS, Nagar (62)	51,53,200
58	8448/109	Panchayat Bodies Fund	PS, Banjar (63)	2,01,00,000
59	8448/109	Panchayat Bodies Fund	PS, Nahan (16)	1,53,24,675.51
60	8448/109	Panchayat Bodies Fund	PS, Paonta (17)	4,07,44,000
61	8448/109	Panchayat Bodies Fund	PS, Solan (21)	55,08,829.32
62	8448/109	Panchayat Bodies Fund	PS, Kunihar (22)	1,36,681
63	8448/109	Panchayat Bodies Fund	PS, Dharampur (23)	60,00,000
64	8448/109	Panchayat Bodies Fund	PS, Rohru (46)	1,00,00,000
65	8448/109	Panchayat Bodies Fund	PS, Chauntra (06)	2,04,59,171
66	8448/109	Panchayat Bodies Fund	PS, Karsog (07)	2,91,88,000
67	8448/109	Panchayat Bodies Fund	PS, Gopalpur (09)	1,61,80,438
68	8448/109	Panchayat Bodies Fund	PS, Sundernagar (10)	3,65,57,013
69	8448/109	Panchayat Bodies Fund	PS, Hamirpur (11)	47,00,000
70	8448/109	Panchayat Bodies Fund	PS, Sujampur (12)	54,18,177
71	8448/109	Panchayat Bodies Fund	PS, Nadaun (13)	1,09,89,235
72	8448/109	Panchayat Bodies Fund	PS, Bhoranj (14)	53,59,619
73	8448/109	Panchayat Bodies Fund	PS, Gohar (72)	1,50,00,000
74	8448/109	Panchayat Bodies Fund	PS, Sadar Mandi (01)	4,00,16,451
75	8448/109	Panchayat Bodies Fund	PS, Drang (04)	2,11,87,966
76	8448/109	Panchayat Bodies Fund	PS, Seraj (05)	4,70,57,000
77	8448/109	Panchayat Bodies Fund	PS, Jubbal (48)	2,04,20,789
78	8448/109	Panchayat Bodies Fund	PS, Chargaon (49)	4,30,41,180
79	8448/109	Panchayat Bodies Fund	PS, Pangi (50)	1,91,30,587
80	8448/109	Panchayat Bodies Fund	PS, Chamba (51)	2,21,67,975.76
81	8448/109	Panchayat Bodies Fund	PS, Mehla (52)	3,87,50,971
82	8448/109	Panchayat Bodies Fund	PS, Tissa (53)	4,65,07,763
83	8448/109	Panchayat Bodies Fund	PS, Kalpa (67)	5,72,525
84	8448/109	Panchayat Bodies Fund	PS, Kandaghat (24)	75,00,001
85	8448/109	Panchayat Bodies Fund	PS, Shillai (18)	3,23,81,528
86	8448/109	Panchayat Bodies Fund	PS, Sangrah (19)	2,50,00,000
87	8448/109	Panchayat Bodies Fund	PS, Pachhad (20)	1,01,00,292
88	8448/109	Panchayat Bodies Fund	PS, Dehra (35)	3,16,00,000
89	8448/109	Panchayat Bodies Fund	PS, Narkanda (42)	3,32,22,267
90	8448/109	Panchayat Bodies Fund	PS, Chopal (43)	2,50,00,000
91	8448/109	Panchayat Bodies Fund	PS, Rampur (45)	2,65,00,000
92	8448/109	Panchayat Bodies Fund	PS, Mashobra (47)	3,02,00,000
93	8448/109	Panchayat Bodies Fund	PS, Bharmour (54)	2,99,00,000
94	8448/109	Panchayat Bodies Fund	PS, Nirmand (65)	1,10,00,000
95	8449/120	Miscellaneous Deposits	PR.MSMLM College,Sundernagar (19)	56,180
96	8449/120	Miscellaneous Deposits	PR., DAV College, Kotkhai (01)	71,114

1.	2.	3.	4.	5.
97	8449/120	Miscellaneous Deposits	PR., Arya College, Nurpur (09)	4,10,004
98	8449/120	Miscellaneous Deposits	PR., MSML College Thural (08)	2,66,765
99	8449/120	Miscellaneous Deposits	PR., SVSD College, Bhatoli (18)	2,09,052
100	8443/106	Technical Education	Dir. Technical Edu. Sunder Nagar (73)	5,000
101	8229/103	Development funds for Agriculture	Shimla	68,305
102	8443/110	Deposits of Police Funds	Co,2 nd Battallion, D/Shala	1,74,323
103	8448/102	Municipal Funds	NAC, Jubbal	86,972
104	8448/102	Municipal Funds	MC, Nadaun	6,307
105	8448/102	Municipal Funds	NAC, Arki	19,989
106	8448/108	State Hsg Board Fund	Shimla	15,050
107	8448/109	Panchayat Bodies Fund	PS, Chachiot	27,500
108	8448/106	Funds of ICAR	Shimla	9,90,533
109	8448/109	Panchayat Bodies Fund	PS, Rewalsar	18,139
110	8449/120	Misc. Deposits	PR. Pt. A.S. College, Sunder Nagar	15,850
111	8449/120	Misc. Deposits	S.D.O. (Civil) Nahan	2,650
112	8448/109	Panchayat Bodies Fund	PS, Theog	4,45,264
113	8449/120	Misc. Deposits	PR., National College, Amb	81,768
			Total	361,00,33,946 or say ₹ 361.00 crore

Appendix-3.1

(Reference: Paragraph 3.1; Page 59)

Utilisation Certificates outstanding as on 31 March 2015

(₹ 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.	2011-Parliament/State/Union Territory Legislatures	2013-14	1	8.23	-	-
		Total	1	8.23	-	-
2.	2029-Land Revenue	2013-14	10	183.00	10	183.00
		Total	10	183.00	10	183.00
3.	2052-Secretariat General Services	2012-13	4	73.50	-	-
		2013-14	9	114.36	-	-
		Total	13	187.86	-	-
4.	2055- Police	2013-14	1	10.00	1	10.00
		Total	1	10.00	1	10.00
5.	2070-Other Administrative Services	2013-14	18	305.00	-	-
		Total	18	305.00	-	-
6.	2075- Miscellaneous General Services	2012-13	1	14.73	-	-
		2013-14	15	158.48	3	125.27
		Total	16	173.21	3	125.27
7.	2202- General Education	2010-11	182	83.91	-	-
		2012-13	11,032	26,422.03	167	91.26
		2013-14	22,638	29,184.93	9,414	24,965.94
		Total	33,852	55,690.87	9,581	25,057.20
8.	2203-Tech Education	2012-13	6	91.00	-	-
		2013-14	3	48.00	3	48.00
		Total	9	139.00	3	48.00
9.	2204- Sports and Youth services	2012-13	42	453.64	-	-
		2013-14	31	480.45	12	51.29
		Total	73	934.09	12	51.29
10.	2205- Art and Culture	2010-11	104	211.21	-	-
		2011-12	113	222.81	-	-
		2012-13	168	271.43	168	271.43
		2013-14	161	363.76	161	363.76
		Total	546	1,069.21	329	635.19
Medical and Public Health						
11.	2210- Medical and Public Health	2011-12	1	170.00	1	170.00
		2012-13	7	641.59	3	300.00
		2013-14	777	4,647.95	470	1,822.09
			785	5,459.54	474	2,292.09
12.	2211-Family Health	2013-14	9	4,816.54	9	4,816.54
			9	4,816.54	9	4,816.54
	Total (Medical and Public Health)		794	10,276.08	483	7,108.63

1.	2.	3.	4.	5.	6.	7.
	Urban Development					
13.	2217- Urban Development	2008-09	12	2,192.49	4	465.33
		2009-10	14	6,055.65	14	6,055.65
		2010-11	20	2,953.06	20	2,953.06
		2011-12	20	4,422.65	20	4,422.65
		2012-13	34	11,736.91	34	11,736.91
		2013-14	53	26,724.59	53	26,724.59
			153	54,085.35	145	52,358.19
14.	3054- Road and Bridges	2008-09	2	600.00	2	600.00
		2010-11	2	276.00	2	276.00
		2011-12	1	600.00	1	600.00
		2012-13	1	600.00	1	600.00
		2013-14	1	600.00	1	600.00
			7	2,676.00	7	2,676.00
Total (Urban Development)			160	56,761.35	152	55,034.19
	Social Justice and Empowerment					
15.	2225- Welfare of SC, ST and Other Backward Classes	2011-12	14	1,003.50	13	1,003.30
		2012-13	35	1,434.57	29	1,431.11
		2013-14	35	630.60	35	630.60
			84	3,068.67	77	3,065.01
16.	2235- Social Security and Welfare	2008-09	54	380.17	44	366.60
		2009-10	44	361.56	38	156.45
		2010-11	144	985.42	84	493.74
		2011-12	459	795.13	431	716.02
		2012-13	526	1,717.97	353	839.14
		2013-14	676	2,450.70	545	2,102.09
	1,903	6,690.95	1,495	4,674.05		
Total (Social Justice and Empowerment)			1,987	9,759.62	1,572	7,739.06
17.	2230- Labour and Employment	2013-14	1	5.00	-	-
		Total	1	5.00	-	-
	Secretariat and Social Services					
18.	3451-Secretariat Economic Services	2009-10	1	3.66	-	-
		2010-11	1	7.65	-	-
		2011-12	1	5.00	1	5.00
		2012-13	2	75.00	2	75.00
		2013-14	5	79.30	4	54.30
			10	170.61	7	134.30
19.	2251- Secretariat Social Services	2009-10	1	49.00	1	49.00
		2010-11	1	57.22	1	57.22
		2011-12	2	48.49	-	-
		2012-13	3	231.00	1	3.00
		2013-14	4	46.00	4	46.00
			11	431.71	7	155.22
Total (Secretariat and Social Services)			21	602.32	14	289.52
20.	2401- Crop Husbandry	2011-12	22	625.33	22	625.33
		2012-13	32	1,321.51	32	1,321.51
		2013-14	45	3,357.76	43	2,216.79
		Total	99	5,304.60	97	4,163.63

1.	2.	3.	4.	5.	6.	7.
21.	2403- Animal Husbandry	2011-12	3	136.91		
		2012-13	30	2,379.66	30	2,379.66
		2013-14	30	2,457.92	30	2,457.92
		Total	63	4,974.49	60	4,837.58
22.	2404- Dairy Development	2013-14	9	1,400.00	9	1,400.00
		Total	9	1,400.00	9	1,400.00
23.	2405- Fisheries	2011-12	1	0.80	-	-
		2012-13	18	33.75	10	7.95
		2013-14	20	641.23	5	39.30
		Total	39	675.78	15	47.25
24.	2408- Food Storage and Ware Housing	2010-11	1	2.49	1	2.49
		2011-12	8	20.40	8	20.40
		2012-13	12	26.99	12	26.99
		2013-14	18	33.50	18	33.50
		Total	39	83.38	39	83.38
25.	2425- Co-operation	2012-13	59	99.94	12	15.68
		2013-14	56	174.52	37	106.45
		Total	115	274.46	49	122.13
	Rural Development					
26.	2216-Housing	2007-08	2	25.28	-	-
		2008-09	18	398.59	-	-
		2009-10	93	515.60	93	515.60
		2010-11	58	1,104.70	58	1,104.70
		2011-12	48	982.56	17	281.13
		2012-13	89	1,649.68	84	1,574.00
		2013-14	109	2,640.01	102	2,391.29
			417	7,316.43	354	5,866.72
27.	2501- Special Programme	2008-09	18	141.53	18	141.53
		2009-10	20	366.13	20	366.13
		2010-11	27	561.99	27	561.99
		2011-12	61	1,648.71	61	1,648.71
		2012-13	87	983.69	81	739.07
		2013-14	63	1,396.65	58	1,364.14
			276	5,098.71	265	4,821.59
28.	2505- Rural Employment	2008-09	2	816.89	2	816.89
		2009-10	2	224.04	2	224.04
		2011-12	9	284.86	9	284.86
		2012-13	17	3,911.91	17	3,911.91
		2013-14	14	4,996.53	14	4,996.53
			44	10,234.23	44	10,234.23
29.	2515- Other Rural Development Programmes	2008-09	162	1,908.92	162	1,645.69
		2009-10	337	9,042.51	337	9,042.51
		2010-11	397	10,531.28	397	10,531.28
		2011-12	353	19,652.67	353	19,652.67
		2012-13	1,624	22,348.42	412	19,172.34
		2013-14	395	27,717.68	395	27,717.68
			3,268	90,938.25	2,056	87,762.16
	Total (Rural Development)		4,005	1,13,587.62	2,719	1,08,684.70

1.	2.	3.	4.	5.	6.	7.
30.	2801- Power	2011-12	2	212.00	2	212.00
		2013-14	5	1,944.00	2	1,876.50
		Total	7	2,156.00	4	2,088.50
31.	2810- Non-Conventional Source of Energy	2013-14	2	50.00	2	50.00
		Total	2	50.00	2	50.00
32.	2851- Village and Small Scale Industries	2009-10	45	332.81	-	-
		2010-11	49	679.49	-	-
		2011-12	64	844.15	26	361.69
		2012-13	71	1,596.75	52	705.10
		2013-14	109	2,513.72	102	2,276.82
		Total	338	5,966.91	180	3,343.62
33.	3055- Road Transport	2013-14	1	3,500.00	-	-
		Total	1	3,500.00	-	-
34.	3435- Ecology Environment	2012-13	3	7.88	-	-
		2013-14	7	42.15	7	42.15
		Total	10	50.03	7	42.15
35.	3452- Tourism	1998-99	1	7.00	-	-
		2010-11	7	74.51	7	74.51
		2011-12	16	706.62	16	706.62
		2012-13	12	1,000.68	12	1,000.68
		2013-14	12	1,995.06	12	1,995.06
		Total	48	3,783.87	47	3,776.87
36.	3604- Compensation and assignments to Local Bodies	2012-13	24	717.57	24	717.57
		2013-14	48	909.03	48	909.03
		Total	72	1,626.60	72	1,626.60
37.	2406-Forest and Wild Life (Forest Account)	2011-12	2	44.47	1	18.11
		2012-13	22	295.87	11	171.36
		2013-14	166	1,391.23	41	570.36
		Total	190	1,731.57	53	759.84
38.	2415-Agriculture Research and Education (Forest Account)	2011-12	23	4,668.53	1	10.00
		2012-13	22	4,838.93	1	321.00
		2013-14	40	15,443.01	24	11,145.75
		Total	85	24,950.47	26	11,476.75
39.	2250-Other Social Community	2013-14	1	53.82	-	-
		Total	1	53.82	-	-
40.	3425-Other Scientific	2013-14	17	372.31	-	-
		Total	17	372.31	-	-
Grand Total			42,642	3,06,548.49	15,539	2,38,739.38

Appendix – 3.2

(Reference: Paragraph 3.2; Page 60)

Statement showing performance of the Autonomous Bodies

Sr. No.	Name of the body	Period of entrustment	Year upto which Accounts were rendered	Delay in Submission of Accounts (in months)	Period upto which Separate Audit Report is issued	Date of placement of SAR in the Legislature
1.	HP State Legal Service Authority, Shimla	May 2009	2013-14	1½ months	2012-13	Yet to be placed
2.	District Legal Service Authority, Shimla	May 2009	2013-14	--	2012-13	Yet to be placed
3.	District Legal Service Authority, Rampur	May 2009	2013-14	3 months	2012-13	Yet to be placed
4.	District Legal Service Authority, Kangra	May 2009	2013-14	1½ months	2012-13	Yet to be placed
5.	District Legal Service Authority, Nahan	May 2009	2013-14	2 months	2012-13	Yet to be placed
6.	District Legal Service Authority, Hamirpur	May 2009	2013-14	2 months	2012-13	Yet to be placed
7.	District Legal Service Authority, Solan	May 2009	2013-14	1 months	2012-13	Yet to be placed
8.	District Legal Service Authority, Mandi	May 2009	2013-14	1½ months	2012-13	Yet to be placed
9.	District Legal Service Authority, Una	May 2009	2013-14	2 months	2012-13	Yet to be placed
10.	District Legal Service Authority, Chamba	May 2009	2013-14	½ month	2012-13	Yet to be placed
11.	District Legal Service Authority, Kullu	May 2009	2013-14	1 months	2012-13	Yet to be placed
12.	District Legal Service Authority, Bilaspur	May 2009	2013-14	--	2012-13	Yet to be placed
13.	HP Building and other Construction workers Welfare Board, Shimla	2009-10 onwards	2012-13	12 months	2012-13	Yet to be placed
14.	HP State Veterinary Council, Shimla	2005-06	2014-15	-	2014-15	Yet to be placed

Appendix - 3.3

(Reference: Paragraph 3.4; Page 61)

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

Sr. 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 to More		Total No. of Cases.	
		C	A	C	A	C	A	C	A	C	A	C	A	C	A
1.	Education	02	2.55	01	0.93	-	-	-	-	-	-	-	-	03	3.48
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.	Revenue	-	-	-	-	01	0.31	-	-	-	-	01	0.02	02	0.33
9.	Home Guard	-	-	-	-	02	25.37	-	-	-	-	01	0.05	03	25.42
10.	Animal Husbandry	-	-	-	-	01	0.17	-	-	-	-	02	0.93	03	1.10
11.	Director Planning	-	-	01	2.97	-	-	-	-	-	-	-	-	01	2.97
12.	Health	-	-	01	0.95	-	-	-	-	-	-	-	-	01	0.95
13.	Forest	01	0.63	-	-	01	2.38	-	-	-	-	02	0.40	04	3.41
14.	Public Works	-	-	-	-	02	5.27	05	3.21	01	0.55	07	2.14	15	11.17
15.	Irrigation and Public Health	-	-	01	0.89	02	0.27	02	7.75	-	-	-	-	05	8.91
	Total:	06	6.08	08	19.68	09	33.77	09	12.51	02	3.12	13	3.54	47	78.70

C: Number of Cases
A: Amount (₹ in lakh)

Appendix-3.4

(Reference: Paragraph 3.4; Page 61)

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

(₹ in lakh)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
Education	02	1.60	01	1.88	03	3.48
Rural Development	02	4.68	00	00	02	4.68
Agriculture	00	00	02	9.46	02	9.46
Land Revenue	00	00	01	2.57	01	2.57
Horticulture	01	0.06	02	2.83	03	2.89
Fisheries	01	1.28	00	00	01	1.28
Police	00	00	01	0.08	01	0.08
Revenue	01	0.31	01	0.02	02	0.33
Home Guard	00	00	03	25.42	03	25.42
Animal Husbandry	01	0.17	02	0.93	03	1.10
Director, Planning	01	2.97	00	00	01	2.97
Health	00	00	01	0.95	01	0.95
Forests	00	00	04	3.41	04	3.41
Public Works	02	0.77	13	10.40	15	11.17
Irrigation and Public Health	01	0.25	04	8.66	05	8.91
Total	12	12.09	35	66.61	47	78.70

Appendix-3.5(A)

(Reference: Paragraph 3.5; Page 62)

Details of Revenue Receipts under Minor Head 800-'Other Receipts' during 2014-15

(₹ in crore)

Sr. No.	Major head		Receipt under minor head 800	Total Receipt	Percentage
1.	0029	Land revenue	13.82	16.88	81.87
2.	0045	Other Taxes and Duties on Commodities and Services	257.96	365.02	70.67
3.	0049	Interest Receipts	61.66	100.93	61.09
4.	0057	Supplies and Disposals	0.06	0.06	100
5.	0058	Stationery and Printing	4.11	7.79	52.76
6.	0070	Other Administrative Services	26.64	35.57	74.89
7.	0210	Medical and Public Health	3.00	3.35	89.55
8.	0217	Urban Development	9.05	9.05	100
9.	0230	Labour and Employment	4.70	7.82	60.10
10.	0235	Social Security and Welfare	3.82	5.78	66.09
11.	0250	Other Social Services	0.13	0.13	100
12.	0406	Forestry and Wild Life	71.31	115.78	61.59
13.	0425	Cooperation	8.26	8.67	95.27
14.	0506	Land Reforms	0.27	0.27	100
15.	0515	Other Rural Development Programmes	1.82	2.50	72.80
16.	0575	Other Special Areas Programme	0.49	0.49	100
17.	0801	Power	1,121.51	1,121.51	100
18.	0852	Industries	4.08	4.08	100
19.	1054	Roads and Bridges	10.58	12.03	87.95
20.	1055	Road Transport	1.32	1.32	100
21.	1452	Tourism	0.56	0.60	93.33
		Total	1,605.15	1,819.63	88.22

Appendix-3.5 (B)

(Reference: Paragraph 3.5; Page 62)

A. Details of Revenue Expenditure under Minor Head 800-'Other Expenditure' during 2014-15

(₹ in crore)

Sl. No.	Major head		Expenditure under minor head 800	Total Expenditure including Minor Head-800	Percentage
1.	2075	Miscellaneous General Services	22.70	23.05	98.48
2.	2211	Family Welfare	131.26	238.82	54.96
3.	2407	Plantation	0.88	0.93	94.62
Total			154.84	262.80	58.92

B. Details of Capital Expenditure under Minor Head 800- 'Other Expenditures' during 2014-15

(₹ in crore)

Sl. No.	Major head		Expenditure under minor head 800	Total Expenditure including Minor Head-800	Percentage
1.	4070	Other Administrative Services	3.00	3.00	100
2.	4235	Social Security and Welfare	6.25	7.83	79.82
3.	4701	Medium Irrigation	22.91	30.60	74.87
4.	4711	Flood Control Project	241.06	327.72	73.56
5.	4851	Village and Small Industries	24.39	39.26	62.12
6.	5452	Tourism	2.20	2.22	99.10
7.	5475	Other General Economic Services	85.64	85.64	100
Total			385.45	496.27	77.67

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.	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.
6.	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.
7.	Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
8.	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.
9.	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.

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